



International Aid Transparency Initiative

Institutional Working Group, 2021

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Executive Summary

Introduction/Background

The Institutional Working Group (IWG) concentrated its work on the second item in its Terms of Reference, Institutional Arrangements from 2023, after the current agreement with the hosting Consortium reaches its term.

The IWG took note of earlier evaluations, notably the Powered by Data Report of 2017, which recommended IATI setting itself up as an independent NGO, and the Universalia Report of 2018, which considered that the balance of risks and benefits favored continuing a hosted arrangement.

Methodology and Consultations

The 2018 Universalia Report considered two explicit ‘illustrative options’: a hosting arrangement and developing IATI as an independent NGO located for the purposes of analysis in Amsterdam.

The current IWG concluded that a modified version of the Universalia options (hosted or independent, but with no location-specific details) would be the basis also for its analysis.

To do so, it reviewed 12 domains that would likely be affected by IATI’s future institutional arrangement. Each of these domains consists of one or more criteria to be taken into consideration during analysis.

Each domain was assigned a level of importance on a five point scale. The weights were derived from an average of 50% from the IWG members’ opinions and 50% from a survey of members, shared with the IATI community.

The more detailed criteria were also weighted within each domain, the weights determined by taking the average of each IWG members’ votes.

Details of the methodology are in Section 3 of the Main Report.

The survey (in August) was sent to all IATI publishers and was posted on IATI Connect. In total 37 responses were received. Responses were received by a broad mix of organisation types including INGOs, NGOs, partner governments, bilateral and multilateral organizations, and private sector entities.

Invitations for the on-line consultations (October) were sent to publishers and posted on IATI Connect. Approximately 20 stakeholders participated across three sessions.

Consultations also took place with the Secretariat and Consortium Principals.

Results of the survey and consultations were reviewed and discussed by the IWG and the consultant supporting the process and were taken into consideration when determining the final scores for each domain wherever relevant.

Headlines points from these consultations are given in Section 5 of the Main Report.

This exercise is not an analysis of the performance of the current hosts but rather of the institutional arrangement options. Thus, any conclusion of the core analysis cannot be necessarily taken to imply anything about the current Consortium hosts.

Findings from the Risk/Benefit Analysis

The individual analyses by domain showed that legal considerations and the political context quite strongly favored hosting; while management of ICT favored independence. There were smaller margins in favor of hosting for values/reputation, and for fiduciary considerations. For other domains the margin was minor or non-existent. Transition was naturally assumed to be more significant for independence, but as these would be one-off costs, this should not be a major factor in a decision. (More detail in Main Report, Section 4 and Annex 5).

The IWG concluded that the hosted option was likely to have more benefits and fewer risks than the option of independence. The concerns expressed in individual domains, notably about the management of ICT, would need to be squarely addressed within any such option.

Preferred Approach to a Hosting Arrangement

The IWG considered that any hosting arrangement, on whatever basis, should be based on the following key elements:

- A new Memorandum of Understanding, which would set out the main features of the new hosting arrangement and terms of reference.
- A medium-term agreement (no less than 5 years, but with an appropriate review point or points), to assist with staff retention and continuity.
- A clear line of internal responsibility to a single senior person, on whose appointment the Governing Board (GB) would be consulted.
- A clear line of external responsibility whereby the senior person would be accountable to IATI Members through the GB.
- A performance management system with metrics that could be periodically assessed by the GB.

A hosting arrangement could in practice be of three kinds:

- Continued hosting by the present Consortium, subject to negotiating a new MOU with new TOR including specified improvements satisfactory to IATI;
- A modified search and selection process among potential hosting entities which were seen as acceptable to IATI, with a view to selecting and negotiating with a preferred host;
- A tendering process, probably among a short list of such entities (as in 2012/13).

The IWG was advised that such a process (unlike the other two options) would have to be carried out by an entity with a legal personality. This could, in theory, be a current IATI member willing to undertake such a function on behalf of the membership. IWG members however considered that it would be important for IATI to register itself as a legal entity if the GB and members were to favor a tendering process. Some IWG members also felt that such registration would be valuable in its own right in strengthening the GB's ability to negotiate with a hosting entity and in opening up the possibility of independence in the longer term.

The IWG was not able to come to a firm conclusion in the time available on the preferred form of a new hosting arrangement, as between the three sub-options mentioned above. Section 7 of the Main Report, however, sets out some considerations, and also the steps that the IWG see as necessary to implement each sub-option.

Conclusion

The IWG recommends that the GB:

1. Recommends to the Members Assembly (MA) that IATI should remain a hosted initiative for at least 5 years from the end of the current hosting arrangement (ie to end-2027);
2. Agrees that any new hosting arrangement should include the key elements listed in Section 6: *Institutional Arrangements from 2023*;
3. Decides which sub-option of hosting is to be preferred;
4. Takes a view on whether IATI should acquire its own legal personality, regardless of the sub-option selected.

Main Report

1. Introduction/Background

In November 2020, the Governing Board (GB) put forward a proposal for a working group to examine a number of questions relevant to the growth and development of IATI. This proposal was discussed and agreed at the 2020 Members' Assembly (MA). Detailed Terms of Reference, set out in [Annex 1](#), were agreed by the GB in March 2021, along with a call for volunteers. The Institutional Working Group (IWG) met for the first time in May 2021.

The membership of IWG is as follows: Chair: Andrea Vaughn with Joan Atherton, Sarah Scholz (USAID representing the United States); Joseph Barnes (UNICEF and GB member); Sohir Debbiche (AfDB); Gary Forster (Publish What You Fund); Peter Larsen (Denmark); Rosemary Mukasa (UNEP); Charlie Ngounou (Afro Leadership); Rafael Rovaletti (WHO); Herman van Loon (Netherlands); Theo van de Sande (Netherlands and GB Chair).

The ToR contained three elements (Theory of Change; Institutional Arrangements from 2023; and Financial sustainability and value proposition for members). Ahead of the IWG's first meeting the GB recommended streamlining its work by sequencing the different focus areas in the ToR, and beginning with the priority question of future institutional arrangements so that options can be formulated in time for review by members at the 2021 MA.

The Group therefore focused its attention on this item.

2. Institutional Arrangements from 2023: Brief History

The issues raised in the ToR are not new. The current arrangement ends in December 2022 and was extended by the GB three times since the original agreement in 2013.

In 2015, the external evaluation of IATI by Ian C Davies laid emphasis on a clearer governance function, which was recognised not least by the establishment of the GB. On hosting, Davies concluded 'The hosting consortium is reasonably attentive to making its operations efficient'. The evaluation did not find 'evidence of duplication, waste of other significant inefficiencies'. It considered that alternatives would be best considered once IATI has addressed the fundamental questions of vision and direction.

In December 2015, the then IATI Steering Committee accepted a recommendation by a Members' Advisory Group ([Annex 2](#)) that the hosting arrangement with the UNDP-led Consortium (UNDP, UNOPS, Development Initiatives, Ghana and Sweden), established in 2013, should be extended by 2 years on the same terms and conditions from 1 September 2016 to 31 August 2018. The Group supported the view of the evaluation that the vision and strategic direction of IATI should first be agreed before deciding whether IATI would be best served by a single hosting institution, a consortium, or another type of partnership arrangement.

In 2017, the consultancy 'Powered by Data' was asked to provide the GB with 'options that enable it to make clear recommendations to members for the long-term institutional arrangements of IATI', including 'the logistics of hosting the secretariat along with other elements of institutional arrangements including a sustainable funding model, membership criteria, and governance structures for the initiative.'

The GB accepted almost all the report's recommendations that did not require a decision on hosting (leading to various changes to the Code of Conduct and Standard Operating Procedures).

On hosting, the consultants had considered four options, two for hosting and two for a new legal entity (recommending the latter). The GB concluded, in a paper for the MA in October 2017 ([Annex 3](#)), that while it took note of 'members' general preference for an independent secretariat supported by a suitable platform and headed by an Executive Director' it recognised also concerns about potential costs and about the impact on IATI's standing, profile and legitimacy of losing its formal link to UNDP. The GB felt unable to recommend a specific hosting option to members without additional work. It therefore proposed, following the MA, to create a working group 'to explore the issues more fully and provide members with the additional information requested and recommendations so members can make the final decision (potentially via written procedure)'.

A difficult discussion took place at the MA in Rome in October 2017, showing widely divergent views among the membership on the way forward. As a result, the hosting arrangement with the UNDP-led Consortium was extended for a further year to 31 August 2019 to enable IATI 'to carry out transitional activities to long term institutional arrangements'. (Ghana and Sweden had earlier announced that they would be ending their roles in the Consortium at the end of August 2018.)

The new Institutional Review Working Group (IRWG) to take this agenda forward commissioned a 'Long-Term Institutional Arrangements Analysis' from the consultancy company Universalia, which reported in June 2018. This included:

1. A diagnostic on institutional arrangements, which found the overall structure 'largely appropriate' but indicated some ambiguities in roles, absence of a medium-term strategy, insufficient Secretariat accountability to the Co-ordinator, and cash flow issues caused by late payments by members;
2. An illustrative comparison between keeping the present hosting arrangements and setting up a new legal entity in Amsterdam, where all the staff would be located (apart from possible small offices in the South). On comparative costs they estimated a modest advantage in the status quo¹, but their risk/benefit calculation is clearer and more significant: 'On balance, there are more, and more significant, risks to IATI from becoming an independent organization than from remaining a hosted MSI, *at the current time* [their italics]. There are also many more, and more significant, benefits to maintaining its currently hosted arrangement, though with some modifications.'

Following the report, the IRWG made four high-level recommendations to the GB:

1. IATI should retain its UN-based, hosted institutional arrangement for an additional 3- year period after August 2019;
2. IATI should develop a strategic plan to define its medium-term strategic direction and inform the accountability and institutional arrangements;
3. IATI's governance should be restructured to resolve governance ambiguities;
4. The value-for-money proposition for membership should be revisited.

Under each heading, there were important further and more specific recommendations: the full report is in [Annex 4](#).

¹ Their costing comparison is hard to follow, because at a key point they appear to base a comparison in favour of the status quo on including the transition costs of a new entity, which are of course 'one-off' costs.

In January 2019, in line with the IRWG recommendation, the hosting arrangements were again extended, this time to 31 December 2022, 'to give time for the recommendations of the Institutional review to be implemented and to provide support for the Strategic Plan'. The letter from the GB Chair requesting the extension draws attention to 'the members' agreement on the need for clearer lines of responsibility and accountability throughout the governance structure'.

3. Institutional Arrangements from 2023: Methodology

Options considered

The 2018 Universalia report analysed long term institutional arrangements by comparing two explicit 'illustrative options':

1. IATI is supported with/by a **hosting arrangement**, learning from the past in defining strengthened terms of reference and potentially providing for an open bid of proposals.
2. To develop IATI as an **independent (non-governmental) organization** with fiduciary and legal responsibilities based in (e.g.) Amsterdam, the Netherlands.

After discussions, and to ensure that the analysis was as straightforward as possible, the current IWG concluded that a modified version (hosted or independent; with no location-specific details) of these two options would be the basis for the 2021 analysis as well. The analysis would provide realistic choices which could inform any GB recommendations, though of course, each option contains various possible sub-options.

This exercise is not an analysis of the performance of the current hosts but rather of the institutional arrangement options. Thus, any conclusion of the core analysis cannot be necessarily taken to imply anything about the current Consortium hosts.

Comparative Analysis

The IWG put in hand a comparative analysis of benefits and risks of the two options. To do so, it reviewed 12 domains that would likely be affected by IATI's future institutional arrangement. These domains were taken from the Universalia analysis, though reorganized. The Universalia analysis used 24 domains (for example considering issues for each subgroup of members as separate domains), but the overall coverage in terms of issues is very similar in substance. Each of these domains consists of one or more criteria to be taken into consideration during analysis.

The domains selected for the 2021 review include:

- ICT
- Political context
- Business processes (ability to execute)
- People and skills
- Shared values and reputation
- Fiduciary standards
- Structure - Fiduciary Risk & Accountability
- Strategy
- Legal implications
- Financial implications
- Social/labor implications
- Transition implications

In order to make the outcome of the risk/benefit analysis as transparent as possible, the IWG developed a numerical scoring framework in which the relative importance of each domain and their final scores are based on the input of the IWG members and the IATI community.

Weighting the Domains

Because not all domains are deemed equally important, each domain is assigned a level of importance on a five point scale, to be taken into consideration when calculating the final score. To ensure these assigned weights reflect the Group’s and IATI stakeholders’ perceived significance of each domain, the weights are derived from an average of 50% from the IWG members’ opinions and 50% from the members’ survey shared with the IATI community. The importance is weighted as follows:

- 1 = Not important
- 2 = Somewhat important
- 3 = Important
- 4 = Very important
- 5 = Critically important

To ensure transparency of the final scores, and because the IWG agreed that not all criteria within a domain are equally important, a decision was taken to also assign weights to the underlying criteria. These are determined by taking the average of each IWG members’ votes. For example, in the ‘Financial Implications’ domain, there are three criteria: core costs, operational costs, and transition costs. By averaging IWG member votes, it was determined that ‘core costs’ makes up 45%, ‘operational costs’ makes up 42%, and ‘one-time transition costs’ makes up 13% of the final Financial Implications score. The sum of all percentage weights of all criteria within a domain equals 100%. The assigned weights for each domain and its underlying criteria are as follows:

Domain / Criterion	Weight
ICT	Very Important (4.1)
● Providing core technical services to the IATI community	63%
● Tooling for data production and use	37%
Political context	Very Important (3.8)
● Access to global governmental, multilateral and non-governmental and private sector networks	58%
● Membership, including: (i) Providers of Development assistance (bilateral donors and multilateral organisations), (ii) Partner Country governments, (iii) CSOs, (iv) Private sector, (v) philanthropy, (vi) Others	42%
Business processes (ability to execute)	Very Important (3.7)
● Ability to manage Data Quality	13%
● Ability to mobilize resources (e.g. voluntary contributions, increasing membership)	11%
● Ability to provide support to the IATI members and the broader publishing and data using community	9%
● Ability to mainstream IATI standard as reference for open data (Grand Bargain, UN Reform)	8%
● Flexibility of the procurement processes	7%
● Ability to engage politically (e.g. attendance of high level political	7%

events)	
• Ability to reach out to potential new IATI publishers and data users	7%
• Ability to organize formal IATI meetings (MA, WG, COP)	7%
• Ability to adjust and innovate the standard and the supporting technical infrastructure	7%
• Ability for strategic, tactical and operational planning and monitoring including financial control	6%
• Ability to promote the common good	6%
• Ability to communicate (website, events, annual reporting, branding etc.)	6%
• Ability to perform Standards management	6%
People and skills	Very Important (3.7)
• Ability to hire and maintain professional and skilled staff (access to talent).	32%
• Commitment to standard	26%
• Ability to maintain institutional memory	22%
• Having our own HRM processes and responsibilities or relying on HRM policies of the hosting arrangement	21%
Shared values and reputation	Very Important (3.7)
• Partner Countries	31%
• Leadership	24%
• Reputational risks and benefits & credibility of the standard	24%
• Alignment with Open data values and with other transparency initiatives or UN initiatives	21%
Fiduciary standards required	Important (3.4)
• Accounting	32%
• Audit	29%
• Sub-contracting/granting arrangements	20%
• Retention and access to records	18%
Structure - Fiduciary Risk & Accountability	Important (3.4)
• The structure, roles, and responsibilities support accountability. Robust accounting standards and auditing practices are in place.	100%
Strategy	Important (3.4)
• Ability to deliver on the strategic direction in the strategic plan	100%
Legal implications	Important (3.3)
• Legal entity status	64%
• Insurance	14%
• Tax Liability	12%
• Immigration	9%
Financial implications	Important (3.2)
• Core costs	45%
• Operational costs	42%
• One time transition costs	13%
Social/labor implications	Important (3.2)

• Attractiveness of the location (Quality of Life)	57%
• Employment benefits: Health Care/pension schemes etc.	43%
Transition implications	Somewhat Important (2.4)
• Membership - General (especially the consequences for governments and multilateral organisations and their ability to support IATI as an NGO)	39%
• (Disruption of) Institutional capacity during transition (also depending on the timing of the transition)	17%
• Timing/immediacy	11%
• Disruption	11%
• One-time financial implications?	9%
• Predictability	7%
• Employment benefits: Health Care/pension schemes etc.	7%

Determining Scores

With the relative importance of the domains and their criteria set, each domain is then scored by evaluating its underlying criteria, once for each of the two institutional arrangement options on a five point scale. The five point scale is comparable to the methodology used in the institutional analysis of 2018 and represents the expected level of risk or benefit each institutional arrangement option presents for a specific criterion:

- 2 = Risk
- 1 = Some Risk
- 0 = Neutral impact
- 1 = Some Benefit
- 2 = Benefit

For example, the ‘one-time transition costs’ criteria in the ‘financial implications’ domain received a score of 0 (neutral impact) for the hosted IATI option, and a score of -1 (some impact) for the independent IATI option. The scores were derived by consensus of the IWG members, after conducting a detailed analysis of the domain and taking into consideration previous analyses and results of the members’ survey and the consultations.

The established weights are then applied to each criteria score, and all weighted criteria scores are summed within each domain. This domain total is subsequently multiplied by importance assigned to the domain, resulting in a weighted domain score for each institutional arrangement option.

Finally, to calculate the overall score of each institutional arrangement option, the IWG summed the weighted scores for all domains. The institutional arrangement option with the highest score represents the greatest benefit and least risk, and is the most appropriate option. [Annex 5](#) contains a table displaying all weights and scores resulting from the analysis.

Survey of Members

In August 2021, a written members' survey was undertaken with two main purposes:

- To help the IWG correctly weigh the chosen domains and identify the main risks and opportunities associated with a change in IATI's institutional arrangements for each;
- To help the IWG identify any specific risks or opportunities which have not yet been considered.

The survey was sent to all IATI publishers and was posted on IATI Connect. In total 37 responses were received. Responses were received by a broad mix of organisation types including INGOs, NGOs, partner governments, bilateral and multilateral organizations, and private sector entities. 84% of respondents were IATI Members. Respondents indicated that the following areas were the most important domains for the analysis regarding the future of IATI:

- Shared values and reputation
- ICT
- People and Skills
- Political context
- Business Processes

Reassuringly, four of these also appear in the IWG's top five list of most important domains, and the average discrepancy of importance between the IWG members and the members survey was 0.5.

The members' survey also fed into the final scores for each domain where relevant. The qualitative portion of the survey provided useful responses and insight from stakeholders. These responses were reviewed and discussed by the IWG and the consultant supporting the process and were taken into consideration when determining the final scores for each domain wherever relevant.

Consultations

To provide more context to the survey findings and to provide another opportunity for the IATI community to weigh in, the IWG undertook three virtual consultation sessions in September 2021. Invitations were sent to publishers and posted on IATI Connect and conducted at various times to enable participation by stakeholders in various time zones. Approximately 20 stakeholders participated across three sessions.

In addition, Secretariat consultations took place at the end of October and the beginning of November with representatives of each member of the Consortium, followed by a Principals-level meeting with each of the three organisations.

The results of these consultations were reviewed and discussed by a sub-group of the IWG and the consultant and were taken into consideration when determining the final scores for each domain wherever relevant.

4. Institutional Arrangements from 2023: Risk/Benefit Analysis

In this section, we present the core findings of the IWG’s analysis for each domain, in order of the weight attached to each. Further detail is shown in [Annex 5](#).

Although each domain has its own particular features, some issues cut across more than one domain. For example, several refer to possible risks of loss of some members in the event of a move to independence, or to potential issues around hiring staff in an independent organization without the privileges and immunities of an international organization. We have not sought to remove what may seem like duplication, since these issues were thought by those leading each domain as material to their analysis. There is therefore some natural overlap among domains, but the IWG does not consider that this materially affects the analysis results.

The IWG’s overall conclusion, matching the findings of the Universalia Report of 2018, is that the hosted option is likely to have more benefits and fewer risks than the option of independence. This is not true for every domain, as shown below, but overall there is a solid margin in favor of a hosting arrangement.

ICT

(Weight 4.1; Margin in favor of Independence 8.2)

The IWG looked at the implications of each institutional arrangement on the initiative's ability to deliver core technical services and provide tooling for data production and data use. The ability to deliver core technical services and tooling is considered “Very Important” (with an average weight of 4.1) by the IWG and the members survey. In the 2018 report the criterion ‘Tooling for Data Production and Use’ was scored as ‘Some Risk’ for both the hosted option and the independent option. The motivation for this score was that *‘Risk remains in the current hosting arrangement for IATI to meet deliverables on creating tools and services to foster data use. Such risk is inherent to the development of technological tools (and serves), and would remain in an independent organization.’* The same is true for the criterion ‘Providing core technical services to the IATI community’.

What is different though is that the independent option has a simpler and less bureaucratic structure than a hosted option, especially when the hosted option is implemented as a consortium of organizations. An independent organization has the benefit of shorter communication lines, less management layers and therefore more direct control of the ICT-domain. This means that it is plausible to assume that ICT-governance is simpler and less risky for the independent option. When considering ICT-governance as an integral part of the ICT-domain, the scoring for the independent option changes compared to the 2018 report. The IWG therefore assigned the score ‘Some benefit’ to the independent option for both criteria to reflect this.

Political Context

(Weight 3.8; Margin in favor of hosting 4.9)

The IWG looked at the political context of each of the two possible institutional arrangements through an assessment of the importance of “access to various networks” and the benefit of having a broad spectrum of “membership” organisations. Both the IWG and the members’ survey found the area very important with an average weight of 3.8. However, neither the discussion in the IWG nor

the comments in the member survey elaborated greatly on the political context. The Group considered two aspects of each option: access to networks and implications for membership.

While not addressed in the 2017 analysis, the 2018 report stated when it comes to “network” that: “The hosted arrangement with the UN offers important access to global networks. There is a risk that this may wane, or come up against emergent competitors, were IATI to become independent.” The IWG consider the findings from 2018 still to be valid but with the addition that a generalization may be difficult as within all types of organisations some are good at networking, others are less successful. Based on the findings the IWG finds that the independent options may have some (limited) negative risks while the hosted options may have some (limited) positive benefits.

When it comes to the “membership” this was not addressed in the 2017 analysis, while the 2018 report divided the assessment and findings into the four member categories. This segregation has not been the basis for the discussion of the issue neither in the IWG nor in the few comments from the membership survey. IWG has assigned the score “neutral impact” for the independent option and some (limited) benefits to the hosted option to reflect the expressed views.

Business Processes

(Weight 3.7; Margin in favor of Hosting 0.1)

The analysis of the two institutional arrangements included a review of which formulation would best enable the necessary business processes required to run the initiative. In conclusion it was determined that the institutional arrangements, on balance, would have a limited impact on the ability of the initiative to achieve its strategic and institutional goals.

This conclusion however recognises that each approach comes with its own strengths and weaknesses. Specifically, the analysis indicated that a hosting arrangement would bring benefits in terms of the ability to engage at the political level, given the gravitas and networks that would be expected to accompany the kinds of organisations that would be suitable hosts for the initiative. Throughout the analysis it was also clear that the nature of a hosted arrangement (given the high likelihood that such hosts would be credible international organisations and would receive contributions which could be considered “ODA-able” as multilateral contributions) would increase the likelihood of success in terms of fundraising versus an independent entity with little to no track record.

One area where it was envisaged that an independent organization approach may be more efficient related to procurement. It is evident (as a result of previous analysis, updates at Members’ Assemblies, and consultations during this work) that the current IATI initiative is not best served by the procurement mechanisms utilised by its current hosts. While these mechanisms are certainly robust, it is argued that they are overly burdensome, and lead to delays with important initiatives. As such it is envisaged that an independent organization, with bespoke procurement processes and levels of rigour commensurate with the nature and scale of the Initiative’s activities would better serve the members.

In conclusion, while Business Processes was weighted relatively highly (3.7) recognising the importance of administrative and management tasks to the success of the initiative, the differential benefit the institutional arrangements proposed is very limited.

People and Skills

(Weight 3.7; Margin in favor of hosting 0.4)

The IWG looked at the implications of each possible institutional arrangement on people and skills. This area was considered “Very Important” and was given an average weight of 3.7 by the IWG and the members’ survey. Four criteria were considered: ability to hire and retain professional staff (access to talent), ability to retain institutional memory; commitment to the Standard and autonomy over Human Resources management processes and responsibilities.

The IWG considered two out of the four criteria, access to talent and ability to retain institutional memory as neutral. For access to talent, in the 2018 report, both options were rated as providing “Some Benefit”. However, arguments on access to talent focused more on characteristics of the two locations of New York and Amsterdam than on institutional form. The IWG also found the two options neutral on the ability to retain institutional memory, as it was not inherently contingent on the type of the institutional form. The nature and quality of the transition process would be a major factor. The 2018 report found that institutional memory could become fragmented or even lost with an independent organization.

On the ‘commitment to Standard’ criteria, the IWG agreed with the 2018 report which noted that the current UN-based hosting arrangement has been valuable in developing the global community’s commitment to the IATI Standard. There was a moderate risk that this would change, were the Standard maintained by an independent organization. Lastly, on human resources management processes, the IWG found that more autonomous HRM processes and responsibilities as opposed to relying on HRM policies of the hosting arrangement could provide some benefits for the independent option and pose some risk for hosted arrangements. For example, the independent option could make more tailor-made recruitment processes possible. This could be beneficial provided due diligence was not compromised.

Overall, the difference between the two options was limited. The IWG noted that the COVID 19 pandemic has significantly impacted the way we work including making the remote and hybrid modes more common. This provided opportunities and risks that should be factored into future IATI arrangements on people and skills.

Shared Values and Reputation

(Weight 3.7; Margin in favor of hosting 0.6)

When reviewing the potential future options for alternative institutional arrangements for the IATI initiative, the IWG also focused on shared values and reputation. This area was considered as important by both stakeholders and the IWG and, as a result, was weighted 3.7.

Within the realm of shared values and reputation, the most compelling argument for a hosted arrangement related to reputation and credibility of the IATI Standard. This recognises that likely hosts will be international organisations with proven track records in supporting and/or hosting multi-stakeholder initiatives. As such they bring experience, and a certain legitimacy, as it relates to the setting, managing and hosting international standards and systems. On the contrary, it is likely, at least for the first few years, that an independent organization would struggle to establish the same respect and credibility.

The analysis indicated one specific area where an independent organization may be better placed, and that was with respect to engaging with partner countries. Given that a hosted arrangement would likely be in the global north, potentially within institutions whose processes, cultures and physical location don't lend themselves to engaging with partner countries, it was envisaged that an independent organization would fare better here.

Given the relative strengths and weaknesses of each option, it was determined that in practice there was only a slight advantage to be gained by adopting the hosted institutional arrangement.

Fiduciary Standards (Weight 3.4; margin in favor of hosting 8.8)

The IWG found that little analysis of fiduciary standards is included in previous reports, in many ways because the independent option comes with many unknowns, or at least with significant dependencies on legal jurisdiction and the team that would need to be hired.

Fiduciary standards were rated as the third-to-last most important in the members survey, although this may of course change when it comes to actually transferring membership fees to a new entity. In general, the qualitative comments in the survey identified fiduciary standards as more of a risk associated with the independent option than with the hosted arrangement, with one member noting however that transition costs and complications can always be overcome.

Overall, the fiduciary standards of a hosted arrangement is characterised by 'known knowns', while the fiduciary standards of an independent organisation is characterised by 'known unknowns'. Inherently, the independent model thus carries more risk, while a major benefit of hosting with an international organisation is the pre-existing fiduciary competence. By comparison, an independent organisation would require a sufficiently staffed team, including senior leadership independent of decision making.

A hosted arrangement will benefit from international public accounting standards and audit in whichever location it is based, including the global south. By comparison, fiduciary risk is commonly mitigated by situating independent organisations in the global north. Tax implications are clear for a hosted arrangement, and uncertain for an independent organisation until a jurisdiction is identified. The IWG did not want to assume this would necessarily be in Europe, the US, or elsewhere.

Hosted arrangements can transfer funds to any location in the world; an independent organisation would need to identify a global banking partner, or partner with an international organisation. It should be acknowledged that independent organisations do have greater flexibility to borrow and invest creatively; they can also go bankrupt.

Strategy (Weight 3.4; no difference between options)

The IWG looked at the implications of each possible institutional arrangement on the Initiative's ability to deliver on its strategic direction as laid out in the strategic plan. The ability to implement IATI's Strategy was considered "Very Important" (an average weight of 3.4) by the IWG and the members' survey. While not addressed in the 2017 analysis, the 2018 report stated that, "It is anticipated that an independent organization would undertake strategic work in equal measure [as a hosted entity]". After reviewing the Initiative's current strategic plan, this report agrees with the prior

findings, namely that IATI's institutional arrangement has a neutral impact on its ability to deliver on its strategic plan.

Of course, ability to deliver on these objectives relies heavily on the other areas of focus in this analysis as well. For example, if there are risks involved in IATI's ability to hire qualified individuals, this increases the risk to the Initiative's ability to develop the tools and guidance necessary for achieving its strategic objectives. However, assuming all other areas equal, this analysis did not find one institutional arrangement option innately more beneficial or risky than its alternative, as both an independent and a hosted IATI should be able to deliver on its strategic plan.

This dependency between IATI's ability to achieve its objectives and other areas of focus in this report perhaps deserves further attention as next steps are determined for the Initiative.

- In particular, the future institutional arrangement needs to be careful to not slow IATI down on its ability to improve the data standard (its quality, use, and interoperability) and the arrangement should enable a strong technical core.
- The future institutional arrangement should also not inhibit IATI's ability to maintain an invigorated community of publishers and members.

Both options present risks and benefits to delivering these objectives, as well as possible solutions to the challenges they present. Keeping the strategic plan in mind moving forward will be key.

Structure

(Weight 3.4; Margin in favor of Independence 3.4)

The IWG has the mandate to devise the structure that would be good for IATI going forward. The governance structures of IATI are very important, as the member survey and IWG views show. Whatever the institutional options on the table (that is hosting arrangement or independent entity), it remains obvious that the paramount goal of IATI is to become agile and efficient with all the capacity to deliver sustainable results. This specific objective commands a specific set of governance structures to make IATI an accountable institution that its members appreciate and commit to.

In this light, the 2018 report gave some insights in view of improving the quality of IATI governance structure. IATI would do well by organizing its governance around three main structures : Members' Assembly, Governing Board and Executive Secretariat with a specific delineated role for each structure.

The Members' Assembly would be concerned with mid-term planning spanning 3 to 5 years, the Governing Board would be accountable to Member Assembly for its approval and oversight roles on annual budget plan and over Executive Secretariat, while finally the Executive Secretariat would have all the power and resources to implement day to day operations, while reporting to the board periodically.

The ES, while being directly accountable to the GB, would also ensure a sort of dynamic accountability in its operations with IATI members; meaning that mechanisms for collecting feedback from members, funders or any stakeholders should be in place, and evidence of complaints resolution should be kept. In a multi-stakeholder space, ensuring every group is satisfied in its own specific needs is a permanent quest and challenge.

In addition, the 2018 Report observed that ‘there is no clear accountability mechanism within the Secretariat of the various parts (UNDP, UNOPS, DI, country representatives) to the Coordinator’. Following this finding, the GB Chair, in agreeing to the most recent extension, noted members’ agreement on the need for clearer lines of responsibility and accountability throughout the governance structure and added: ‘The Board has received and accepted a proposal from the Consortium partners to address these matters during the extension period, and looks forward to working with the Secretariat to implement the measures proposed.’ Although the Consortium’s proposal included appointing an ‘Executive Co-ordinator’, such a position has yet to be established.

Legal Implications

(Weight 3.3; margin in favor of hosting 5.6)

The IWG assessed the legal implications of both a hosted and independent entity and scored the criteria 3.3 - “Important”. The group found that it is legally straightforward to set up a NGO by engaging a lawyer or legal firm to assist, but it remains unclear whether some current (governmental and multilateral organization) members could legally be members of a NGO, and those members’ ability to legally contribute to IATI’s costs might be made more complicated. As IATI is not a legal entity, some members could not support its issuance of a RFP or sign a legally binding agreement, as liability might revert to members.

Under a hosting arrangement, IATI would not have to take on its own “legal personality.” There are multiple forms that hosting by a multilateral body might take - considerations include the extent to which IATI can retain its current structure and authorities and the extent of authority required by the host to meet its fiduciary responsibilities.

If IATI became an independent entity it would be required to acquire a formal legal status under the law of the country in which it chose to be domiciled. This would require multiple considerations and risks including the Board would need to be insured; tax exemption could be obtained if appropriately legally created and registered in most countries though this may not include taxes on goods and services paid for by the NGO; employees would be subject to income tax, organization might be subject to VAT; obtaining work permits would be necessary for third-country nationals and might incur costs in time and finance and delay filling positions; costs of employment benefits (including health care) need to be paid.

On the other hand, if IATI remained hosted by a multilateral organization, there would be less risk as the Board may be insured; many multilaterals enjoy tax exemptions as organizations and for many employees; employees may be liable for income or other taxes in the countries in which they hold citizenship; and though work visas must be obtained; most sovereign governments grant these routinely for multilateral organization employees.

Financial Implications

(Weight 3.2; margin in favor of hosting 0.4)

The IWG looked at the different financial implications that would occur if IATI remains with the current hosting arrangements or becomes independent. At this stage of the analysis, no explicit number could be given, however the focus was made on qualitative aspects.

Given the current budget remaining, IATI has the means to operate the transitioning cost of being independent, so either of the two institutional arrangements would work.

When considering the level of income in the future and the level of cost, no consensus is made, as this will depend on the potential future host if we remain with the current hosting arrangements, and on the location of IATI if it becomes independent. Additionally, because of COVID-19 IATI could consider a “virtual secretariat” for the first years, which would diminish the operational costs as well.

If IATI becomes independent, one of the major risks raised is that major members may not want to pay the fee anymore. Indeed this would affect the level of income, but if we go back to 2013, the date of transitioning to the current hosting, the fees have doubled for aid providers. 8 years afterwards we can see that these same aid providers continue to pay the fees even if they don't see any value-added of being a member except for the right to vote. Aid providers pay for a “common good”. It could be concluded that, regardless of the institutional arrangement scenario, members will still pay.

Social Implications

(Weight 3.2; no difference between options)

The IWG looked at the social implications of each institutional arrangement. The social implication is considered “Important” (with an average of 3.2). The IWG thinks attractiveness of the location is dependent on either the location(s) of the host(s) or the location IATI chooses itself. In addition, the crises experience has learned that physical location is only relative and that a pleasant working environment can also be organized virtually. Regarding the employment benefits, two scenarios appear, either we take them for granted as they would be determined by the host(s) or IATI determines them itself. In both cases, IATI aims to guarantee decent employment benefits and working conditions.

Transition Costs

(Weight 2.4; margin in favor of hosting 4.4)

The IWG looked at the different transition costs that would occur for each institutional arrangement scenario. While the 2018 report featured fully assessed and costed transition for a combination of a new entity to be based in Amsterdam, Netherlands, or a continuing hosting arrangement, this report simply lists potential transition costs without estimates. The IWG thinks that transition costs should be estimated based on the decision made by the next IATI MA in December 2021, as the potential location of a new hosting arrangement or independent entity is not yet decided. Additionally, the COVID-19 pandemic has shown that a networked organization can be effective and efficient, which means the location may be less important.

Altogether, the IWG graded transition costs as “Somewhat Important”, with a 2.4 weight. This is mainly due to the fact that transition costs are one-off, are mostly predictable, irrespective of the institutional arrangement to be decided, and thus should not carry enough weight to be a major factor in the decision. However, within this domain, the IWG assessed the transition costs to be higher and have more impact in the case that an independent entity is chosen as the future institutional arrangement.

Conclusion

As will be seen from the individual analyses by domain given above, there are some areas where the analysis quite strongly favors one option over another: for hosting, fiduciary standards, the political context and legal considerations; for independence, better management of ICT, and to a lesser extent, structure. For other domains the margin is minor (mostly in favor of hosting) or non-existent. Transition is naturally assumed to be more significant for independence, but as these would be one-off costs, this should not be a major factor in a decision.

The IWG concluded that the hosted option is likely to have more benefits and fewer risks than the option of independence. The concerns expressed above in individual domains, notably about the management of ICT, would need to be squarely addressed within any such option.

5. Feedback from Consultations

Themes from Survey:

Survey respondents had the opportunity to make comments on the risks and benefits of the two options, as well as to provide a view on the weighting of the different domains. Of those who contributed comments about half a dozen were bilateral donors, 3 or 4 multilaterals, 8 or so development-oriented NGOs (both North and South) and about half a dozen data-oriented respondents, mostly from the Northern private sector. No partner government made specific comments.

On risks of the status quo:

- Some bilateral donors and multilaterals commented on slow UN procedures, frictions within the Secretariat and lack of clarity of roles between Secretariat and IATI governance structures. Some but not all speculated that the priorities of the hosting organisations might differ from those of the membership (though no specific examples were cited);
- Some Development NGOs mentioned downsides ranging from 'UN tunnel vision' to location in the 'Global North';
- Data-oriented respondents felt that present arrangements were likely to hamper innovation and flexibility, leading to waning interest in the data community.

The benefits of an independent organisation were seen as largely a mirror image of these points: more flexibility, a 'lean and mean' organisation, escaping the procedural constraints of a large organisation, and ability to respond more nimbly to changing requirements.

On the risks of an independent organisation:

- All groups had concerns about the financial and other costs of establishing a new organisation;
- Some also doubted whether an NGO would be able to command the same funding support, influence and 'reach' as a UN host;
- Some respondents also commented that an independent organisation might become a competitor rather than a facilitator to the technical community, and might potentially find it more challenging to maintain the interest of governments and multilaterals.

Again, these concerns were mirrored in comments about the advantages of the status quo, which was broadly seen as less risky and as having the value of UN support and reach. As one respondent put it, 'Being part of a large international organisation does bring the right leverage and entry point to be trusted.'

Themes From Stakeholder Consultations:

- Stakeholders find it very hard to answer whether IATI would be better served by a different hosting arrangement.
- The only consistent issue relating specifically to a hosted arrangement was the acknowledgement that even with a professional procurement provided this can lead to slow procurement which can have a real impact on the Initiative's ability to fulfill its annual workplan.
- As a result of the first point above, many of the discussions focussed on what the current hosts could do better with a lot of focus on technical issues.

Consultations also raised the following concerns:

- There is no adequate mechanism for stakeholders, including data users, to engage with or steer the IATI initiative.
- The current IATI mandate/strategy is so broad it is resulting in a drain of resources away from activities which maintain and improve the open data standard which then threatens all other initiatives.
- The technical lead and team are not sufficiently senior to ensure technical developments are dealt with as a priority.
- The governance of IATI needs to be reviewed to ensure accountable and effective governance.

Themes from Secretariat Consultations:

- Consider either or both of a small additional number of independent members to cover possible skill gaps in the GB and an Independent Chair?
- Willingness to consider an Executive Director-type position, but not as an additional contribution in kind. The position would therefore need to be resourced by IATI.
- All members of the Consortium re-iterated their support for IATI and willingness to continue as joint hosts after the end of 2022 if required. They also made clear that, if this were not to be the case, they would work to support an effective transfer to whatever arrangement IATI members put in place for the future.
- If the hosting were to be opened up in a new process, all Consortium members would need to consult their authorities on whether they would be willing to participate, not least as such a decision might be taken as a vote of no-confidence in Consortium members.

6. Institutional Arrangements from 2023: Preferred Approach

This section gives the IWG's views on how their recommended option of a hosting arrangement should be taken forward.

The IWG consider that any hosting arrangement, on whatever basis, should be based on the following key elements:

- A **new Memorandum of Understanding**, which would set out the main features of the new hosting arrangement and terms of reference. Continuing indefinitely to roll over arrangements made as long ago as 2013 was felt to be inadvisable, particularly for meeting legal needs of Member organizations.
 - To this end, the IWG does not recommend indefinitely rolling over any arrangement and recommends IATI review and draft a new MOU at least every 10 years regardless of its level of satisfaction with the host.
- A **medium-term agreement (no less than 5 years²**, but with an appropriate review point or points), to assist with staff retention and continuity. (It would also be normal for there to be a break clause whereby either side could give the other reasonable notice in the event of due cause.)
- A **clear line of internal responsibility** to a single senior person, on whose appointment the GB would be consulted. This would address concerns about inadequate clarity on lines of command in the present structure.
- A **clear line of external responsibility** whereby the senior person would be accountable to IATI Members through the GB, thus reinforcing accountability to the membership.
- A **performance management system** with metrics that could be periodically assessed by the GB.

A hosting arrangement could in practice be of three kinds:

- Continued hosting by the present Consortium, subject to negotiating a new MOU with new TOR including specified improvements satisfactory to IATI;
- A modified search and selection process among potential hosting entities which were seen as acceptable to IATI, with a view to selecting and negotiating with a preferred host;
- A tendering process, possibly among a short list of such entities (as in 2012/13). The IWG was advised that such a process (unlike the other two options) would have to be carried out by an entity with a legal personality and formal processes. This could, in theory, be a current IATI member willing to undertake such a function on behalf of the membership, but any member would lack the incentive that DFID had in 2012, as it sought to terminate its own hosting arrangement. It would seem impossible for such a process to be managed by the present Consortium, because of potential conflict of interest. IWG members therefore considered that it would be important for IATI to register itself as a legal entity and develop formal tendering procedures if the GB and members were to favor a tendering process. Some members also felt that such registration would be valuable in its own right in strengthening the GB's ability to negotiate with a hosting entity and in opening up the possibility of independence in the longer term.

The practicalities of each sub-option are considered in the next section.

² As the 2015 Evaluation (Ian C Davies) put it: "IATI should plan on setting up a stable long term administrative support function, e.g. a "Secretariat," with a view to obtaining the best possible value for money for services, i.e. economy, efficiency and effectiveness, and without having to go to tender every few years."

7. Institutional Arrangements from 2023: From Here to the Preferred Option

The IWG was not able to come to a firm conclusion in the time available on the preferred form of a new hosting arrangement, as between the three sub-options mentioned above. However, some considerations are set out below.

For all three options, the first essential would be a list of IATI's substantive requirements (or TOR), which would form the basis of negotiations or tendering and would then be the basis in the projected MoU or contract and which would determine the relations between IATI members and the hosting entity or entities as well as the scope of the work to be undertaken and the basis for performance assessment. The five points mentioned in the previous section should be part of such a list of requirements, but would need to be supplemented by the key elements of the medium-term strategy, and reflect IATI's Mission and Values.

The order in which the three sub-options are presented below does not connote any prioritization or preference on the part of the IWG.

Sub-Option 1: Extend the consortium arrangement for at least 5 years years (to at least end-2027), with a review point to assess progress in 202x (To be decided).

If the MA were to support this option, the recommended order of events includes:

- The GB puts to the Consortium a list of proposed changes to present management structures and operating practices and scope of work that would address opportunities for improvement identified by the IWG and stakeholders.
- The GB should conclude by Spring 2022 whether sufficient assurances were received by the Consortium to permit extension for such a period, with agreed performance criteria and metrics; and the timing and nature of a mid-term review.
- If an agreement is reached, the GB summarizes conclusions in an agreed MoU, which becomes operational at latest on 1 January 2023.

Advantages:

- Minimal disruption.

Disadvantages:

- No guarantee that governance issues identified by the IWG process will be solved;
- No serious competition, so no incentive by the Consortium to make a more attractive offer to IATI.

Sub-Option 2: Negotiate with a preferred host/hosts

Under this option, IATI members would need to agree on a list of institutions which meet necessary criteria, and are known to be able to host an initiative such as IATI under terms acceptable to IATI; and then narrow them down (perhaps in more than one step) to a single institution with which detailed negotiations would take place. The institution would need to show that it had the ability to

provide the full range of services that IATI would require, which might for example require sub-contracting some elements of the work to one or more third parties.

It would be essential to identify early on not only whether institutions met whatever criteria Members wished to set (see the criteria in the 2012/13 bidding process, attached as [Annex 6](#)), but whether they themselves were interested in hosting IATI and what sort of assurances from the membership they might require. It should be noted that if Members attached importance to hosting by a multilateral entity, this would limit the field.

If the MA were to support this option, the recommended order of events includes:

- The GB proposes selection criteria and documents a selection process for potential hosts to the MA for discussion and approval in December or shortly thereafter by written procedure.
- The GB commissions a scoping exercise to establish the potential field of hosts (some initial work could be done without delay, but the exercise would probably take into February 2022 to complete).
- The GB makes a firm proposal to the MA either by a written procedure or an extraordinary meeting for which institution(s) to approach.
- Following MA approval, the GB or some purpose-built structure is tasked with preliminary discussions with the institution(s), followed by more detailed negotiations with a preferred host, leading to an agreement which would again be enshrined in an MoU. As is the case with the extensions to the original agreement with the Consortium, this could be signed off on the IATI side by the GB Chair, or the entire GB, with a formal delegation of authority from the membership.
- There is currently no SOP or document delegating authority by the MA to the GB Chair or GB to sign on its behalf. This is a weakness of the current structure of IATI and the IWG notes that it pushes liability to the Board Chair. The IWG recommends this be remedied by a formal delegation of authority from the MA.
- How long such a process would take would depend on the number of potential hosts and on the complexity or otherwise of negotiation and on clearance procedures on both sides. Some modest extension of the present MoU with the Consortium would probably be necessary, and careful planning for transition and continuity of functions would be essential. As noted above, Consortium principals made clear that they would co-operate to ensure as smooth a transition as possible.

Advantages:

- Enables IATI to scope the hosting field on its own terms;
- Might open up some innovative hosting options and different approaches, such as projectization or trust fund.

Disadvantages:

- Involves a good deal of preliminary work;
- The negotiation would require significant dedicated time and access to legal and other expertise;
- Potential transition issues;
- The potential of some disruption when transitioning to new hosting partners in case the current consortium members are not selected in the bidding process.

Sub-Option 3: A tendering process, preferably with a legal status for IATI

If the MA were to support this option, and depending on its view of the issue of legal status, the recommended order of events includes:

- The GB decides on whether or not to pursue tendering under its own legal status or to mandate an IATI member act on behalf of IATI.
- The GB commissions an exercise to design ToR for the tender.
- The GB analyses if the current hosting agreement needs to be extended to allow enough time for the tender process.
- The GB determines approved procedures for procurement or finds an external party (either a friendly member, or a procurement agent) that has those in place and follows them during the selection and award process and that can withstand any legal challenge or protest.
- The GB to commission (an external party) to support the tender process.

Advantages:

- Fair competition with a stronger negotiation position for the board;
- A fully open and transparent process - which IWG members note is important for a transparency initiative such as IATI;
- Possibly more organisations willing to bid.

Disadvantages:

- The possibility for some disruption when transitioning to new hosting partners in case the current consortium members are not selected in the bidding process;
- The possibility of a more time consuming and costly process than the previous sub-option, particularly if legal status needs first to be acquired (If GB takes the view - recommended by the IWG that IATI itself wishes to launch the tender process - that legal personality must be in place before the tender process, therefore time should be allowed for a considered decision on the form and jurisdiction of such a legal entity, and for its establishment);
- Implementation could be delayed if a protest to the selection is lodged;
- IATI assumes greater responsibility/risk for fulfilling its side of a legal agreement with the selected entity than in the other two sub-options.

8. Conclusions

The IWG recommends that the GB, in consultation with the MA as it finds appropriate:

1. Recommends to the Members Assembly (MA) that IATI should remain a hosted initiative for at least 5 years from the end of the current hosting arrangement (ie to end-2027);
2. Agrees that any new hosting arrangement should include the key elements listed in Section 6: *Institutional Arrangements from 2023* above;
3. Decides which sub-option of hosting is to be preferred;
4. Takes a view on whether IATI should acquire its own legal personality, regardless of the sub-option selected.

Annexes

[Annex 1: Terms of Reference - IATI Institutional Working Group](#)

[Annex 2: Members' Advisory Group Report, 2015](#)

[Annex 3: GB paper for Members' Assembly, 2017](#)

[Annex 4: 2018 Universalia Report](#)

[Annex 5: Weighted Analysis Framework](#)

[Annex 6: Terms of Reference for Hosting of IATI, 2013](#)