

# A Brief Theological Reflection on Improved Accountability at World Vision<sup>1</sup>

*“... From everyone from whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded.”*

*Luke 12:48*

## Why should Christians care about accountability?

Christians are a people who live for God in the world. This dual axis is evident in the two great commands: to whole-heartedly love God and neighbour. Karl Barth puts it this way: “First and supremely it is God who exists for the world. And since the community of Jesus Christ exists first and supremely for God, it has no option but in its own manner and place to exist for the world. How else could it exist for God?”<sup>2</sup> Anything which helps the Christian community to more diligently serve God in the world must be embraced. *This is primarily why we should care about accountability.*

A sense of being accountable strengthens our discipleship. For this reason the Christian faith has a strong tradition of encouraging penitential self-reflection. This kind of thinking helps us to be honest about our failings, and to be better directed in our future efforts. This is equally true of a Christian organisation. The assurance of God’s grace helps us to continuously recommit in his service. Yet this abundant grace should never be taken as an excuse for inaction or lassitude.<sup>3</sup> Well developed notions of accountability provide a renewed focus on Christ’s mission and guard against carelessness and presumption.

## Why should World Vision, more particularly, care about accountability?

The international partnership known as World Vision exists for public purposes. Its ministry objectives are broad sweeping, and its continued effectiveness depends on the support offered by volunteers, donors, and churches across many nations. The public nature of World Vision’s mission, both in inspiration and execution, requires a commensurate level of accountability.

World Vision identifies itself as a Christian humanitarian organisation, and this imbues a special responsibility. The adjective *Christian* speaks not only of self-giving love and compassion of our Lord, but of the obedience and faithfulness in the way our mission is carried out. The location of responsibility in a widely diffuse international partnership poses particular challenges. Its moral centre is always to be found in a collective seeking after the Lord. In practice, responsibilities will radiate outwards to all who uphold its work and mission: its leaders, employees, volunteers, donors, and beneficiaries. It is true that whenever World Vision slips from the highest standards, the collective conscience of multiple stakeholders is afflicted.

The partnership wisely demands strong leaders who can clearly articulate the responsibility of ministering in Christ’s name. Nothing can substitute for this kind of leadership, yet it can be

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<sup>2</sup> Karl Barth “The Community for the World” in Ray Anderson (ed.) *Theological Foundations for Ministry T & T Clark*, Edinburgh 499-533 at 499

<sup>3</sup> Romans 6:1-2, 15

reinforced by deeply embedding organisational practices which underscore the responsibilities of Christian ministry. Well thought out accountability measures fall into this category.<sup>4</sup>

World Vision must be honest in its intent. It has already signed up to a range of accountability measures. As a Christian organisation, we must let our “Yes” be “Yes”<sup>5</sup> and not a qualified maybe. A “Yes” in name only would leave us open to a charge of hypocrisy.<sup>6</sup>

### **To whom are we accountable?**

Ultimately, we are accountable only to God for all that we do.<sup>7</sup> That is true, but it requires explanation: for a narrow emphasis on our ultimate obligation to God can be misused to avoid accepting responsibilities of a more intermediate and temporal nature.

The biblical position is that we are accountable to those to whom we are responsible. The Latin word *responere* literally means ‘to be accountable’, and often the terms ‘responsibility’ and ‘accountability’ are used interchangeably.<sup>8</sup> World Vision is responsible to a broad range of stakeholders. These include employees, governments, funding bodies, donors, church bodies, partner agencies, other development organisations, and most importantly, many of the world’s poorest children. To say that we are responsible to these stakeholders, means that we must be accountable to them, albeit in different ways. Our ultimate responsibility to God can only be discharged by taking these more particular responsibilities seriously.

### **What does accountability to different stakeholders look like?**

World Vision has accountability to different groups, and the nature of the accountability to each is highly contextualised. The Bible indicates that the way one actor discharges the accountability owed to another must be ethical and carefully considered. Taking as one example (of possible application to intra partnership accountability) the gospels teach that where a brother is caught up in error, the fault must be brought to their attention gently and privately in the first instance. In that way he may be restored without humiliation. And yet a persistent failure does require an escalation.<sup>9</sup>

In the area of disclosure, which is only one aspect of accountability, the competing interests of stakeholders may need to be balanced. For example, World Vision must comply with government obligations to report donated funds, but we would seek to do so in a way which does not breach the privacy or trust of individual donors. And while we may disclose general information to child sponsors, privacy considerations may cause us to think twice about reporting their sponsored child’s HIV status or history of sexual abuse. The point is that the extent of disclosure must be sufficient to help ensure accountability to the particular stakeholder, while protecting the rights of others.

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<sup>4</sup> Measures agreed to include the ICRC Code of Conduct (1994); SPHERE Humanitarian Charter and Minimum Standards in Disaster (1997); Humanitarian Accountability Partnership International Principles of Accountability (2001); People in Aid Code of Good Practice (2003); and the INGO Accountability Charter (2006).

<sup>5</sup> Matt 5:37; Deut 23:22-23

<sup>6</sup> in New Testament terminology, ὑπόκρισις, literally “under judgment”.

<sup>7</sup> 2 Cor 5:9-10; Col 3:23

<sup>8</sup> Gates D and Steane P “Practical and Theological Implications for Values and Accountability in Policy Making” paper submitted to *Journal for Renewal of Religion and Theology* dated 29 July 2009, 4

<sup>9</sup> Matt 18:15-17

Leaving aside the complexities of particular cases, the general trajectory of Scripture is clear. The people of God are to be light on a hill<sup>10</sup>, known by their love<sup>11</sup>, and their good citizenship.<sup>12</sup> They are to work hard infusing the world with their goodness and service. Secrecy and obfuscation are anathema to our calling to shine *and be* the light of Christ.

### **Scripture and accountability**

The New Testament was not set in a corporatized or highly institutionalised environment. There are no 1<sup>st</sup> century organisations comparable to World Vision. Perhaps the closest we come are early church communities who were struggling to serve God in his world. Nonetheless, there are some general principles which emerge which can help inform the nature of our accountability to particular types of stakeholders. Some key accountabilities are discussed below.

#### *Accountability to the poor*

World Vision must remain vigilant in its mission to children in poor communities for that is the godly calling which from which the organisation was born. This fundamental accountability is to God, and must be discharged faithfully, diligently, and with a sense of urgency. As a very large and complex humanitarian organisation World Vision must not allow this original sense of call to become lost.

In this context it is helpful to remind ourselves about the rich and varied sources of World Vision's mandate. One is the prophetic call to care for widows and orphans<sup>13</sup>, which echoes across both Old and New Testaments<sup>14</sup>. Another is our consciousness of all humans being made in God's image.<sup>15</sup> This stamps every human being with an intrinsic dignity which we strive to uphold. Being made in the image of the God goes further than establishing global fraternity; for we are also made in the *relational* image of the Godhead, and that invites every human into a fellowship of self-giving love.

The Golden Rule<sup>16</sup> instils empathy, and reminds us that we can only serve God by serving each other.<sup>17</sup> Jesus' transcendent teaching about *neighbour* breaks through our ethnic and familial narrowness.<sup>18</sup> His solidarity with the poor shows us what an authentic love in action looks like.<sup>19</sup> Paul teaches that we should never tire of doing good, especially for the poor. Jesus' incarnational presence disabuses our feeble attempts to serve God while neglecting the least of his brothers and sisters.<sup>20</sup> And his instruction to pray "Thy Kingdom come, on earth as it is in heaven!"<sup>21</sup> does not allow us to outsource personal responsibility, but instead enlists us in his service.

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<sup>10</sup> Matt 5:14;16.

<sup>11</sup> John 13:35

<sup>12</sup> Titus 3:1-2 "Remind the people to be subject to rulers and authorities, to be obedient, to be ready to do whatever is good, to slander no-one, to be peaceable and considerate, and to show true humility towards all men."

<sup>13</sup> Which is code for any disadvantaged or marginalised group

<sup>14</sup> Ex 22:22-23; Ps 10:14; Ps 68:5-6; James 1:27

<sup>15</sup> Gen 1:26-27

<sup>16</sup> Matt 7:12, Luke 6:31, Lev 19:18, Mark 12:31

<sup>17</sup> Matt 22:39-40

<sup>18</sup> Luke 10:25-37

<sup>19</sup> Matt 5:3-5

<sup>20</sup> Matt 25:44-45

<sup>21</sup> Matt 6:10

Only by deep and frequent reflection on the sources of our mission can we resist the temptation to become pious, lazy and self-serving.

A related mistake is to ignore our 'inbound' accountability to listen and learn from the poor. The good news of Jesus implores us to seek only the best for the other. Ministry approaches which breed dependency, or which are patronising, or paternalistic, or which treat the poor as our "clients" diminish the Good News. All parts of our global family must be respectfully and sensitively engaged. It has been wisely observed that "The Christian gospel has sometimes been made the tool of imperialism and of that we have to repent."<sup>22</sup>

Most important is our accountability *to listen*. This must not become a pretence, or a kind of checklist correctness. For a Christian organisation our listening must signify a genuine willingness to learn. When we realise this we can place ourselves on the same side of the struggle as those who are outcast by unjust systems: "We can find ourselves learning about such struggles from those whom we tried to charitably help before. They can become our teachers, rather than we theirs."<sup>23</sup> The poor are constantly evangelising us; they are a "living appeal for our conversion to the gospel."<sup>24</sup> And this appeal is not a timid gospel which evokes merely shallow pity. It is nothing less than true liberation for ourselves. For the lives of the poor challenge, affront, and yet ultimately liberate those who respond in the spirit with the listening love of Christ.

#### *Accountability to donors*

Christians should be beyond reproach in their financial dealings. There must be proper oversight mechanisms for the application of both donated goods and funds.

In the Old Testament we see an instructive account of how community finances were applied in the repairing of the Temple.<sup>25</sup> This involved placing donated moneys in a secure chest in a guarded location, the counting of the funds by responsible persons in the presence of each other, recording the account taken, the placing of the money in smaller bags, and then passing on the sums on to overseers. Funds received in this way were not used for any other purpose, and were not co-mingled with other offerings belonging to the priests.<sup>26</sup>

In Acts 6:1-4 we read about a specific group of disciples being appointed to oversee the daily distribution of food in the community. This was to ensure that there was no discrimination in the way those resources were applied, especially against the interests of widows of a certain ethnic origin.

And in 2 Corinthians 8, Paul relates a program where the church in Corinth was going to contribute to the needs of the church in Jerusalem. The trusted disciple Titus, and another brother beyond reproach, were appointed to accompany the offering from Corinth and to personally oversee its

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<sup>22</sup> Leslie Newbigin *The Gospel in a Pluralist Society* Eerdmans, Grand Rapids, 159

<sup>23</sup> Justo L Gonzales and Catherine G Gonzales *Liberation Preaching: The Pulpit and the Oppressed* Abingdon Preachers Library, Abingdon Nashville, 27

<sup>24</sup> Alvaro Barreiro *Basic Ecclesial Communities: The Evangelisation of the Poor* Orbis, Mayknoll, 36

<sup>25</sup> 2 Kings 12:9-11

<sup>26</sup> 2 Kings 12:16; Note, however, that lower down the funding chain it is reported that men in charge were judged 'completely honest', so no-one needed to keep track of the money. Perhaps this suggests that in some situations it is appropriate to balance more rigorous process, with personal trust and autonomy.

distribution. The reason was: "...to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men."<sup>27</sup>

Some clear and common themes emerge from these brief references. In short, God expects, and Scripture applauds, the highest standard of probity in dealing with donated resources. This includes proper security of all funds received, open and transparent accounting, the application of funds only for their intended purpose, careful oversight, and the need to establish processes which are right in the sight of both God *and* man.

Accountability regimes which give effect to these principles are consistent with the witness of Scripture. But they are only half the story. The other half is maximizing the effectiveness of what we do. We can take no credit for transparent accounting on ineffective programs.

Matthew Chapter 25 Jesus tells a searching parable about the return on investment of another's funds.<sup>28</sup> This sobering parable is set in the context of the dawning of the Kingdom of God. In the parable, a man goes on a journey and entrusts his servants with his property. To one he gives five talents, to another two talents, and to a third one talent, each according to his ability. The first two servants invested their talents wisely, and produced a great return. The third servant buried his talent in a hole in the ground. The master returns from his journey and demands an account from each servant. The third servant is condemned as lazy and wicked.

The parable commends those who take initiative, and who produce a return for the sake of the Kingdom. It equally condemns the wasting of opportunity.

Much has been given to World Vision. It prides itself on being one of the largest humanitarian development agencies in the world. The clear teaching of Scripture is that to those whom much has been given, much will be expected.<sup>29</sup>

It is vital that World Vision has in place mechanisms to track its ministry effectiveness. Tracking *efficiency*, that is, the cost of raising and administering funds, is relatively easier - but it proceeds on an underlying assumption that our work is effective. That assumption cannot go untested. While efficiency is an important aspect of stewardship, Scripture places a greater emphasis on the *effectiveness* of what we do. Christ's teaching consistently focuses on how fruitful we are in his service.<sup>30</sup>

Any accountability initiatives which promote greater fruitfulness are to be welcomed. World Vision is an organisation which has substantial capacity. So the question for us then becomes, do we know whether we are a good and faithful servant, or whether we're digging a hole in the ground?

#### *Accountability to governments*

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<sup>27</sup> 2 Cor 8:20-21

<sup>28</sup> Matt 25:14-30, known as The Parable of the Talents

<sup>29</sup> Luke 12:48 "... From everyone from whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded."

<sup>30</sup> Matt 3:10; 7:16-17; 12:33, Luke 6:43, John 15:1-5; Romans 7:4; Eph 5:9; Col 1:10; James 3:17 among many others

The general rule is that Christians, as far as possible, are to respect government authorities. Romans 13:1 urges: “Everyone must submit himself to the governing authorities, for there is no authority except that which God has established.” The application of this rule is expanded in verse 7: “Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honour, then honour.”

This principle has been regarded as problematic for Christians living under tyranny or despotism, or where the specific demands of conscience have come into conflict with an obligation owed to the state. Christians have qualified Paul’s teaching to the extent necessary to fulfil the higher duty of loving God with all one’s heart, and soul, and mind.<sup>31</sup> In some contexts, non-violent resistance has been the path followed. In others, there has been conscientious objection to military service.

In most cases the obligation of submission to state authorities will cause no problem. In a regulatory sense, there is no doubt that World Vision must comply with laws about taxation, fundraising, and employment. The way in which World Vision pursues its advocacy, however, may need to be carefully nuanced in some jurisdictions. It is noted that submitting to a governing authority does not preclude trying to change its viewpoint.

There may be situations in which we are unable to reconcile our presence in a country with the attitudes and behaviour of the government concerned. In these cases, we would expect to act in the company of others, whether United Nations, or faith communities or other NGOs. In no circumstance would World Vision consider other than non-violent action, so we must take special care to ensure that we are not inadvertently drawn into politico-military alliances which compromise our ability to fulfil our Mission.

In those countries where we do operate a question for World Vision is whether *minimum compliance* with regulatory regimes is our best expression of Christian discipleship? There is an ethic Jesus teaches about going the extra mile. Perhaps in a regulatory context this means seeking to influence government policy in a more positive way to achieve better systems. Christians, and World Vision, should stand ready to do even greater good wherever they can.

#### *Accountability to the development sector*

World Vision is one of the largest international development agencies in the world, and its size carries a particular responsibility. It must have a sober regard for its place of prominence, and an operational humility in the way it engages with others. World Vision must always be quick to acknowledge that it shares very similar organisational goals with many other bodies. Arrogance of any kind must be eschewed, because we know that God works through a variety of other agencies, both faith-based *and* secular.

We are not a private organisation seeking financial returns for shareholders. On the contrary, we seek social returns and the creation of social wealth. This understanding must influence the way we interact; it dictates that our relationships with other agencies should primarily be collegial rather than competitive. We must be open to sharing our experiences in relief and development work, those things which have been successful, and those which haven’t.

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<sup>31</sup> Matt 22:37

World Vision, as a leading agency, needs to understand its mandate in terms of living for the Kingdom of God. As a Christian organisation, World Vision will recognise that it “does not live from itself, but from the sovereignty of the risen Lord and the coming sovereignty of him who has conquered death and is bringing life, righteousness, and the Kingdom of God.”<sup>32</sup> That understanding leaves poised before God’s future horizon, seeking newer and better ways to serve him. It underscores our responsibility to lead, behave collaboratively, and embrace those initiatives which make us more accountable to God and each other. Specifically, World Vision must disparage narrow self interest and any sense of complacency which may come with being the dominant sector leader: for the very heart of Jesus’ message (and action) is radical love expressed in the service of others.<sup>33</sup>

### *Accountability to the Church Universal*

World Vision is not the bride of Christ.<sup>34</sup> We are not the gathered, worshipping community which feeds God’s people with sacraments and Word. The fellowship of World Vision unites around a narrower, though God inspired mission. That mission is to reach out in Christian love to the world’s poor (especially children) through community development, to respond with Christian compassion to humanitarian disasters, and to advocate against injustice. While we are not the bride of Christ, it is perhaps not too presumptuous to imagine ourselves as a second cousin who is anxious to help the bride in any possible way.

Three types of accountability spring to mind. The first is to ensure that our behaviour does not dishonour the church universal. World Vision is a broadly ecumenical partnership which recognises the many rich and divergent traditions of Christian faith: Protestantism and the reformed churches, Roman Catholicism, the Orthodox faith, Pentecostalism, and many locally constituted independent churches. By claiming to be a Christian organisation World Vision takes on a weighty responsibility. We must behave in a way that does not discredit our extended Christian family, nor disparage any part of it.

Secondly, World Vision has an obligation to help churches everywhere understand and live out their mandate for social justice. World Vision believes in a holistic gospel which calls the followers of Jesus to social action. World Vision may properly conceive itself as having a *diaconal*<sup>35</sup> ministry of service. This service witnesses to the servanthood and compassion of Christ, and in so doing inspires Christians and people of goodwill everywhere.

Thirdly, World Vision has an accountability to speak prophetic words which will often challenge our church communities in the West, and encourage those in the South. Churches everywhere are built up by gaining a broader and deeper understanding of God’s work in His world. This speaking into the life of congregations helps the guard against insularity and pietism, and contributes to our sense of global fellowship. Luke reminds us that “people will come from east and west, from north and south,

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<sup>32</sup> Jurgen Moltmann, *Theology of Hope*, SCM Press, London 325

<sup>33</sup> John Bright, *The Kingdom of God*, 1953, at 270 reminds us: “The purpose of God for us is not to give us fat bodies”

<sup>34</sup> The imagery of Jesus as groom, and later the church as his bride, is a consistent metaphor in the New Testament Matt 9:15, John 3:29, Eph 5:25-27, 2 Cor 11:2, Rev 19:7-9, Rev 21:2

<sup>35</sup> From the Greek, δῆκονος, meaning servant

and will eat in the kingdom of God.”<sup>36</sup> This sweeping assurance hints at the accountability made explicit in our name.

### **Disclosure as an aspect of accountability**

One aspect of accountability is the transparent disclosure of information to the public. World Vision is a public organisation, and it must be accountable to those to whom it is responsible. But what if the information disclosed is potentially damaging to the organisation? Should bad news be disclosed? In one sense this question is academic because there are existing commitments in place cannot be ignored when convenient.<sup>37</sup>

It is nonetheless worth exploring our human reluctance to disclose bad news. We feel embarrassed, humiliated, disappointed. Such disclosures can lead to donor disenchantment and cancelled sponsorships. So why would any sensible organisation apparently act to its own detriment?

A relationship of *trust* is forged by the kind of honesty which may leave us vulnerable. Supporters and other stakeholders<sup>38</sup> must be taken seriously, and not patronised. Increasingly, our support base understands the scale and complexity of what we do. Taking supporters on a realistic journey is a more honest approach than representing what we do as risk-free and simple. That type of honesty and maturity tends to build a more lasting personal loyalty.

Bad news tends to leak out anyway. Any sense of cover-up can be far more damaging than the original bad news. There is no doubt that attempts to cover-up by some religious organisations have profoundly compromised their reputation and moral authority. It has also aggravated damages in legal actions.<sup>39</sup>

While it may seem counter intuitive, the making of difficult disclosures is exactly what we should do, in the appropriate way, time and place to allow no space for those who allege cover-up or conspiracy, and to speed our learning from such experiences. An attitude of openness is therefore highly protective. Experience shows, it will benefit our organisation in the longer run.

Like individual Christians, organisations can also benefit from the discipline of self reflection. God knows all our secrets already.<sup>40</sup> There is discomfort when we confront organisational failure head-on, but there is also grace, assurance, and time for learning. Critically, the discipline of facing up to and disclosing bad news creates a positive incentive for internal change. When matters are kept hidden, this advantage is lost, and our light before men may slowly dim.

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<sup>36</sup> 13:29

<sup>37</sup> *Op cit*, note 4

<sup>38</sup> In particular, there should be open dialogue with beneficiary communities, and opportunity for these communities to inform our decision making processes as key stakeholders.

<sup>39</sup> The child abuse scandal involving paedophile priests in the Roman Catholic diocese of Boston is one prominent example where punitive damages were involved.

<sup>40</sup> Luke 12:2-3