W+ Standard Verification Guidance Document

2023

W+ Standard Verification Principles: Key Concepts

The Social Audit Network (SAN)

SAN is the independent accredited verifier of W+ projects. SAN has a combined and significant experience of working with a wide range of community based and social enterprises, charitable, public and private sector organisations to use Social Accounting and Audit (SAA) as a framework for considering their performance and impact. The SAA approach supports organisations to prove, improve and account for their actions; it draws together qualitative and quantitative data and views from different stakeholders to evidence the social, economic, and environmental impact of an organisation's activities.

W+ Verification - The approach to undertaking a W+ verification follows the Social Audit Network (SAN) social accounting and audit process; and is underpinned by SAN principles:

- **Clarify Purpose**: there is a clear statement of the project objectives and activities and demonstration of how the desired project performance and impact has been achieved.
- **Define Scope**: the scope of the W+ monitoring report is clearly stated, in terms of project objectives and timeframe.
- **Engage Stakeholders**: different stakeholders have been engaged in the evaluation process, and their perspectives are detailed in the report.
- **Determine Materiality**: the information presented is sufficient to give a true and fair picture of the project's performance and impact, enabling reasonable conclusions to be drawn.
- **Make Comparisons**: where possible, the monitoring report has made appropriate comparisons of performance with targets and external standards / proxies.
- **Be Transparent**: the findings are clearly presented, and there is a commitment to sharing findings with stakeholders.
- **Verify Findings**: the monitoring report has been impartially reviewed as part of the SAN verification process.
- **Embed the process**: The Project Developer is committed to build on the process undertaken and maintain the systematic gathering of quantitative and qualitative information as part of their regular practices, and to demonstrate the long-term impact of the project.

These principles are designed to enable organisations to maintain effective impact reporting processes, to provide a consistent and robust framework for verification as well as providing a platform for continuous improvement.

Context - What is Social Accounting and Audit?

Social accounting and audit allow an organisation to build on its monitoring, documentation, and reporting systems to develop a process whereby it can account fully for its social, environmental, and economic impacts, report on its performance and draw up an action plan to improve on that performance. By using the social accounting and audit process an organisation can understand its impact on those that benefit and build in accountability by engaging with its key stakeholders. In this way it can *prove* its value and *improve* its performance and impact.

The *Social Audit Network (SAN)* is the home of Social Accounting and Audit (SAA). We are a not-for-profit organisation that promotes the principles of SAA and facilitates the exchange of information and experience between practitioners of social accounting and audit in the UK and internationally. SAN was formed as a result of practitioners formally coming together in 2001 to provide a coordinated approach to developing and implementing SAA principles and practices. SAN provides information, training and consultancy support to organisations implementing SAA, professional development for social accountants and auditors, provides verification services and undertakes research.

We promote and support social accounting and audit as an effective approach for organisations operating in the community, social economy, and public sectors to report on their social, environmental, and economic performance.

> With members drawn from across the UK and internationally, SAN has significant experience in the field of social value and impact reporting. and has been providing independent verification services for the W+ Standard since 2016 as well as professional training and development for W+ Standard verifiers.

The SAN team leading the W+ Standard work is Liz Allen, SAN Director and Director at The Connectives and Lisa McMullan**,** SAN Director, and Director for Development at The Women's Organisation. Both Liz and Lisa have over 20 years' experience of social accounting and audit, as practitioners within their own organisations and supporting others. They have supported a wide range of community-based organisations to prepare social accounts, facilitated SAN approved learning programmes to promote social accounting and audit practices and are experienced SAN accredited social auditors and W+ Verifiers.

Role of the W+ Standard Verifier

The role of the W+ Standard Verifier is, through review of performance reports, site visits and participant consultation, to provide independent verification of the presence and performance of the W+ project that has requested an external verification.

It is the responsibility of the verifier to assure themselves that the project is running as described in the Project Idea Note and Project Development Document, and that the performance of the project is as described in the Project Monitoring Report.

The verifier is required to source documentation and testimony that adequately evidences the performance of the project, and they must be able to apply the appropriate domain methods to verify the calculation of W+ units generated by the project activities and stated within the Project Monitoring Report.

The verifier must remain entirely independent in their judgement around all of these issues, engaging participants and project developers but not being unduly influenced by them.

W+ Standard Implementation: Key Concepts

The W+ Project Developer shall implement the project and in the course of that work shall, at a minimum, conduct and/or document the following:

a) Baseline study (existing conditions) that includes means to distinguish correctly attribute W+ outcomes. using relevant W+ Domain method questionnaires

b) An evaluation of the project according to the specific W+ Domain formula and the W+ Standard's 'Do No Harm Indicators', including any potential anticipated mitigation measures.

c) Identification of potential benefit sharing mechanisms (direct payments to women or women's groups) within the project scope (project boundary).

d) Maintenance of all appropriate records.

e) Implementation and measurement of existing, planned, and new or additional activities identified during the PDD in accordance with the Four Step Process .

f) Compilation of Monitoring and Evaluation report – the above information would typically be included in this project monitoring report.

g) Validation and Verification: Independent validation by W+ auditor of the method and verification of the results, including evaluation against W+ project scoring guidelines.

h) W+ issuance of W+ Units via the web site registry and sale of W+ Units (brokered or retail via on-line web-shop).

i) Ensuring direct share payment to the project-associated women and/or women's groups.

The Verification Process - Practicalities

- All key documents for each specific project will be sent ahead of the verification visit including:

  – Project Idea Note

  – Project Description Document

  – Project Monitoring Report including a calculation of the number of units generated within each selected domain

- Each has specific details that all verifiers will read and understand ahead of the visit.
- These will form the basis of all verification activity.

The Verification Visit

- A site visit will take place to a sample of communities participating in the approved project.
- The intention of the visit is to verify the presence of the project and its impact as reported in the Project Monitoring Report
- Stakeholder engagement is key – understanding the community and what difference has been achieved. The visit should include engagement opportunities with all key stakeholder groups.

Preparations for the Visit – the W+ Verifier will:

- Read all the documentation and become familiar with the formula of the W+ Domain being assessed.
- Liaise with the Project Developer to make travel and meeting arrangements.
- Ensure the template verification document and guidance are available.
- Familiarise themselves with cultural and climate differences.
- Anticipate communication challenges and cultural hierarchies, and approaches to solicit opinions of women within mixed settings of men and women.
- Use observation as well as stated change expressed by stakeholders.
- Compile the Verification Report within 30 days of the visit.

The Verification Report

- Intended to verify the content of the monitoring report and effectiveness of the project, the report will consider:

    - Is the project an accurate reflection of the PDD?
    - Are the impact claims made realistic or over ambitious?
    - Are the unit calculations accurate?
    - Is there evidence of the change during the site visit or focus group?
    - Is there learning to be captured to share with other W+ applications?

W+ Verification - Levels of Assurance

When undertaking a verification of a W+ project our verification team will seek evidence of material change in the position and condition of the women participating in the project.

The change that the project is seeking to make in the lives of the women participants should be explicit in the PID and referenced in the Monitoring Document – these stated changes will then be the focus of the verification activity.

Specifically, the team will look for positive and negative change in:
- the recognition and regard to women in the community
- their living experience which may be seen across one or more domains including:

- o Time savings
- o Income & Assets
- o Health
- o Leadership
- o Education & Knowledge
- o Food Security

The extent of the change identified, and its likely permanence will determine the assurance level given. This will be stated as 'limited' assurance or 'reasonable' assurance.

Should a W+ Project fail to deliver its proposed gender action plan, the units generated by that project will be labelled based upon the percentage of women that were engaged, and the extent of the change in their position or condition achieved by the project.

Further information and to request W+ verification services visit [Social Audit Network (SAN) W+ Verification Services](#)