

accountability counsel

# Accountability Counsel Strategic Plan

2026-2030





# Why Accountability Counsel Exists

A group of women report harsh labor and living conditions at a project site financed by the World Bank Group in India.

# Our Vision



A world where people and planet are prioritized over profit; communities have a say in the decisions that impact them; and peoples' rights and environments are respected and protected.

**Teresa Nyakonyu Mutua**  
Communities Co-Director

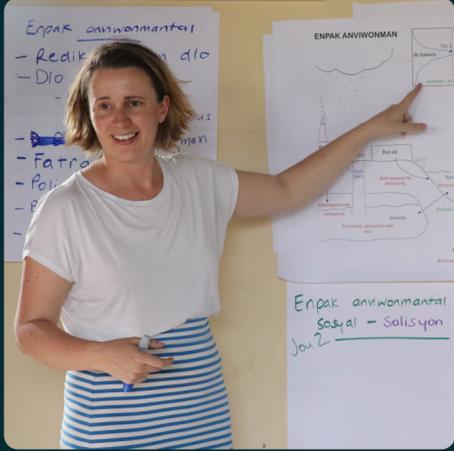


# The Problem We Seek to Solve



When investment decisions are made without centering people closest to an investment's impacts, the projects cause harm. Coal-fired power plants pollute the air, mines poison fresh water, education programs discriminate against girls, exploitative supply chains perpetuate modern slavery, conservation projects criminalize Indigenous traditions, energy projects serve corporations far away and leave local communities without power, and large infrastructure projects displace entire villages. These examples are not aberrations; they are the product of an unaccountable system working as intended.

**Lani Inverarity**  
Director of Programs & Strategy



# Our Solution



We hold investors enabling harmful projects accountable to people and the planet. When investors are accountable to frontline communities – the first witnesses of environmental and human rights abuses – harm is prevented and remedied. Accountability creates incentives and obligations to prioritize people and the planet in investment decisions. Accountability increases the cost of doing harm. Accountability is an antidote to greenwashing. Accountability shifts power to communities to demand justice and influence decisions that affect them.

**Stephanie Amoako**  
Policy Director



# Our Approach



We create, use, and strengthen community-centered accountability mechanisms tied to investors. Our case advice drives direct impact for communities around the world. Our research exposes patterns of harmful investment and illuminates systemic barriers to accountability. Our policy advocacy leverages lessons from our casework and research to change systems at scale. We work at the direct request of communities, where our advice is needed and desired. Our approach puts communities in the room with decision-makers to demand respect for their rights and environment.

**Caitlin Daniel**  
Communities Co-Director





## Our Theory of Change

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**Communities are defenders of their rights and environments. Money presents a critical leverage point. By holding investors accountable to communities, investments better protect people and the planet.**

An Indigenous community gathers to discuss the impacts of a high-voltage transmission line constructed on their towns and farms in Nepal one year after they filed a complaint to the World Bank.

# Reflecting on Our Mission



Damdinsuren, a community elder, used compensation he received for harm from a nearby mine to open a library in his town in Mongolia.



For decades, financial institutions have made investments that poison rivers, destroy forests, bulldoze homes, and uproot entire communities. Sixteen years ago, Accountability Counsel was founded to hold those institutions accountable and advance a better, more just vision: that local communities take part in decisions that affect them so they can defend their rights and protect the environment.

We joined a long-standing movement for community-centered accountability. Within that community, we have witnessed and advocated alongside thousands of people demanding justice from investors for harm. These struggles have changed institutions' practices to prevent harm to and better protect people and the planet.

The urgency of our mission requires us to set and adhere to an ambitious strategy for advancing community-centered accountability now. The exercise of designing our next strategic plan was daunting at the outset and made more complicated by tumultuous events of 2025. However, reflecting on our past and considering how to meet the current moment proved to be a transformative exercise that clarified what remains true, identified what we need to change, and illuminated what we seek to achieve.

Accountability Counsel's Strategic Plan for 2026-2030 is grounded in the following:

- **Everyone should have a say in the decisions that impact their lives.** This is true for both investment decisions and what to do when investments cause harm – local human rights and environmental defenders deserve agency to decide how to protect their rights.
- **Community-centered advocacy works.** Local human rights and environmental defenders preserve and protect their lives, livelihoods, and environments, even when powerful institutions threaten harm. Community advocates defend flourishing mangrove forests in Kenya, fertile farmland in Haiti, fresh water in Mongolia, homes and communal spaces in Uganda, biodiversity in Myanmar, and the right to education in Kenya.



On Kenya's eastern coast, coastal mangrove forests are thriving today thanks to community-led advocacy that halted a coal-fired power plant and set a powerful precedent for environmental justice.

- **While local communities should retain agency, responsibility is global.** Community-centered advocacy does not mean making people responsible for a problem they did not create. Powerful institutions benefit from global systems that tolerate impunity. Since global systems are the problem, we have to work together globally to change them.

**At our heart, Accountability Counsel is a community-responsive organization.** Communities living near and working at harmful investment sites seek our advice and partnership. We respond and provide counsel.

**We strive to be good community members ourselves.** We play a role in changing the flawed systems and institutions that perpetuate harm to people and the planet, in partnership with and as committed members of a global community of advocates.

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**There is power in community, and together we will protect each other and our planet.**



In solidarity,

**Margaux Day**

Executive Director, Accountability Counsel



Communities are agents of change. When community members come together to demand accountability, they build collective people power and lead the pathway to a more just and equitable future for all.

**Sutharee Wannasiri**  
Senior Communities Associate, Asia



Advancing accountability can mean incremental reforms, but the end-goal is a revolution. When protecting people and nature are at the center of every decision, we'll see entirely changed systems.

**Alexandre Andrade Sampaio**  
Senior Communities Associate



By advocating for strong accountability mechanisms, we advance our vision that every community has access to justice no matter who is funding the harmful project.

**Radhika Goyal**  
Policy Associate

# What Remains True



A community in Nepal meets with representatives from the European Investment Bank's Complaints Mechanism, advocating for their concerns about a high-voltage transmission line project to be taken seriously.

# 01

## **Nobody should have to defend their rights alone.**

When investments contribute to environmental and human rights harm, communities living near and working at investment sites bear the most risk. Local communities also step up. They protect their lives, livelihoods, and environments from harm even when they are not responsible for causing it.

Local defenders should not have to fight alone. They deserve access to advocates who fortify their cause by sharing technical expertise, information, contacts, and connections and who will be alongside them as they seek accountability and justice.

# 02

## **A wide range of financial flows contribute to environmental and human rights harm.**

The need for accountability transcends project sector or investor. While major infrastructure, extractives, and energy projects are rightfully notorious for contributing to environmental abuses and harming local people, even projects meant to do good, such as those seeking to protect forests, promote education, and increase renewable energy, risk missing their mark and causing harm to the very people and environment they are seeking to protect.

Nor does the source of the funds accurately predict whether harm is likely. Public and private finance is increasingly co-mingled; well-intentioned investors often finance high-risk projects; public development projects pave the way for private corporate investments; and newer investors may – or may not – learn from the mistakes of prior investors.

For these reasons, it remains important to continue to demand accountability to people and the planet across sectors, geographies, and investors.

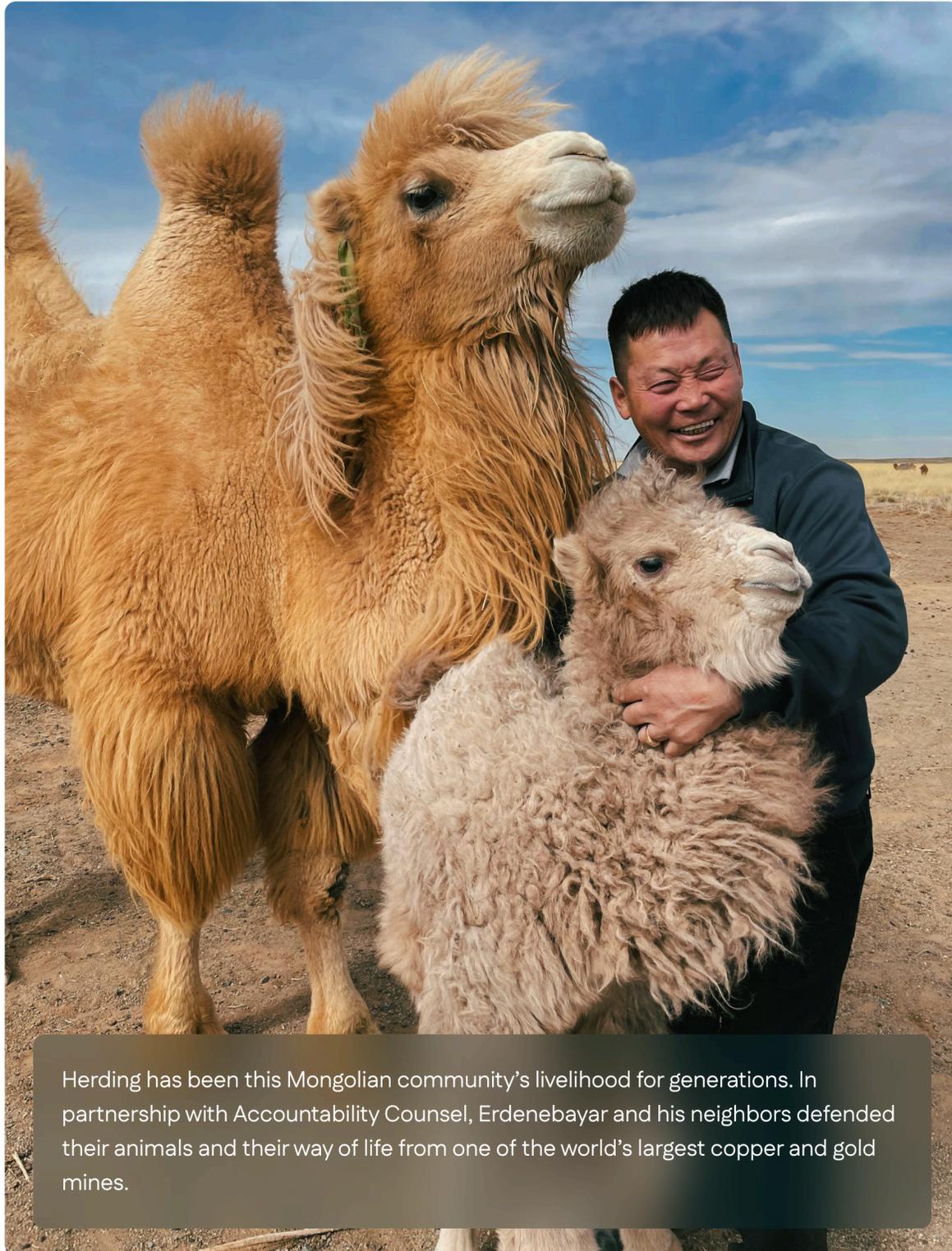
## 03

## Investors' independent accountability mechanisms are critical justice tools that can protect people and the planet from harmful financial flows.

We know from our own experience and successes, as well as our research of over 2,300 prior complaints, that accountability mechanisms that connect communities with investors can have transformative impacts, both in terms of preventing and remedying harm.

Community-centered accountability mechanisms fill a critical accountability gap; in many settings, traditional legal strategies are fraught with technical and logistical barriers; governments prioritize corporate interests over those of their citizens; and environmental defenders face existential security threats. While accountability mechanisms attached to investors are not a substitute for other justice channels, they are often one of the few if not the only avenue communities have to uphold their rights.

When functioning well, investors' independent accountability mechanisms can deliver a broad range of remedies to communities harmed by international investments: apologies, project and institutional changes, compensation, social support, and project suspension or cancellation. Perhaps as important, accountability mechanism strategies provide a focal point around which communities can organize.



Herding has been this Mongolian community's livelihood for generations. In partnership with Accountability Counsel, Erdenebayar and his neighbors defended their animals and their way of life from one of the world's largest copper and gold mines.

## 04

### **And yet, investors' independent accountability mechanisms are not fulfilling their promise.**

While success stories of remedies achieved through accountability mechanisms certainly exist, the reality is that too few communities get this chance, through a combination of accessibility barriers, weaknesses in the accountability process, and institutional inaction. Our comprehensive research into the outcomes of accountability mechanisms makes clear: their potential is underdeveloped. When independent accountability mechanism processes fail to protect people and the planet from harmful investments, not only do they exacerbate harm to local communities, but they also risk rightswashing institutions and insulating them from responsibility.

## 05

### **Accountability Counsel's support to communities using accountability mechanisms improves case outcomes.**

Our case support matters. Of complaints submitted to accountability mechanisms with support from Accountability Counsel, 86% have been found eligible (compared to 33% across the field). Of those eligible complaints, 87.5% of our cases have resulted in an investigation report or a dispute resolution agreement (compared to 67% across the field). Of the complaints that have reached this final stage, all but one of our cases (93%) have resulted in at least one commitment to project-level or institutional change (compared to 78% across the field). These cases contribute to meaningful outcomes for people and the planet: clean water in Mongolia; restored livelihoods in Haiti; protected forests in Myanmar; recognition of sexual harms in Liberia and Kenya; and more. We continue to advocate for accountability mechanisms to work well for people seeking justice without support from advocates, and in the meantime, our direct legal service function remains vital.

## 06

**Our work creating and analyzing data in the Complaints Dashboard has made a significant contribution to our field and should be maintained.**

Our research into accountability mechanism cases is unique in our field and a significant value-add to our, and our partners', work. A cornerstone of our research is our [Complaints Dashboard](#). Launched in 2019 as the Accountability Console, it is the most comprehensive database of every public record about cases to investors' independent accountability mechanisms. Civil society advocates, accountability mechanism staff, and investors rely on the Complaints Dashboard to access information about more than 2,300 community complaints filed to existing accountability mechanisms.

## 07

**We are the only organization whose core mandate is to improve existing accountability mechanisms and create new ones globally.**

Our policy advocacy – informed by our direct experience advocating alongside communities as well as our in-house research – has strengthened existing accountability offices at every major development finance institution and has directly contributed to the creation of new accountability mechanisms at the Asian Infrastructure Investment Bank, Germany's International Climate Initiative, Australia and New Zealand's ANZ Bank, a range of impact investors, a major Chinese mining association, and within the U.S. Government. We have successfully leveraged the Green Climate Fund's accreditation process to ensure that its financial intermediaries create accountability mechanisms. Every year, we make progress towards our goal that all communities have access to justice for the harm caused by international investment, no matter who the investor is.



Accountability Counsel advocate Sutharee Wannasiri speaks at the United Nations Responsible Business and Human Rights forum, explaining how communities can use accountability mechanisms to access justice.

## 08

## **Our advocacy changes financial flows globally to do less harm.**

By increasing access to accountability mechanisms, we not only create pathways for remedy on a case-by-case basis, but we also contribute to reforms of financial institutions to prevent similar harm in the future. Because they channel grievances directly to powerful decision-makers, investor accountability offices are high-leverage tools for communities to halt, redesign, and remediate extractive and environmentally destructive projects. They can also strengthen investment policies and procedures to prevent future harm; for example, complaints filed by communities improved transparency into institutions' lending to financial intermediaries, which had long been used as a loophole to bypass institutional restrictions on coal and gas financing, and investors have adopted new safeguards and made institution-wide remedy commitments as a result of individual cases.

## 09

## **Our approach and values matter.**

We work only at the direct request of communities, where our advice is needed and desired. We are there – not out in front, but alongside our community partners – to share our expertise, connect local experiences with broader movements for justice, shift power to ensure their voices are heard, and learn from those local partners as their experiences directly inform our advocacy. We center the most impacted in decision-making and follow a respect-based approach to consider disparate impacts on marginalized peoples. We do not do this work alone; we work collaboratively with civil society organizations as part of a global movement for justice.

Accountability Counsel must adhere to the values we demand of others. We treat our team equitably and trust each other to trend towards action; our finances and policies are transparent; we share our knowledge internally and externally for the growth and diversity of the global movement; and we strive to make this challenging work sustainable by dedicating time and resources to wellbeing and security.

# What We Are Changing



A community member in Ukraine speaks out about the impacts of the largest poultry farm in Europe, including air, soil, and water pollution and structural damage to homes and village roads. Credit: CEE Bankwatch.

01

**We are embracing new tools and technologies to make our advice more accessible to and scale our support for environmental and human rights defenders.**

We are a small team of just 19 advocates globally, and – given the scale of harmful financial flows – demand for our support will always outpace our capacity. We need to expand our reach, not solely by growing our team, but also by harnessing innovative tools and technology that will help us to scale our support for human rights and environmental defenders by multiples.

We will further develop our [Accountability Toolkit](#) – a one-stop platform for tools, data, and insights to hold banks and companies accountable for harm they cause to people and the planet – with a goal of multiplying the number of local advocates who know about investor accountability strategies and can use them effectively. The Accountability Toolkit will not only increase the number of eligible complaints, but also increase the visibility of trends and gaps across the global financial system, triggering vital changes to investor policies, procedures, and practices to prevent, mitigate, and remediate harm and improve investment outcomes.

02

**We are explicitly naming our commitment to advancing investor accountability and that we pursue strategies beyond using independent accountability mechanisms.**

While non-judicial complaint offices – like independent accountability mechanisms – will remain our primary strategy, we are making it explicit that we can partner on a range of investor accountability strategies alongside communities protecting their lives, livelihoods, and land from harmful investments, including media campaigns, United Nations channels, certification and other multistakeholder strategies, and due diligence laws. This is vital to meet a moment when one strategy alone is unlikely to successfully counter entrenched and systemic reasons that corporate and governmental impunity prevails. It is also consistent with our vision that all communities have access to justice, no matter who is funding the project causing harm, as not all investors have independent accountability mechanisms. Engaging with investors that currently lack mechanisms helps us to build our case for new mechanisms to close accountability gaps.

Our policy advocacy will also dedicate time to reinforce and reform other critical elements of investors' accountability infrastructure, beyond independent accountability mechanisms – including due diligence, transparency, and safeguards policies, remedy frameworks, and regulatory requirements. We must strengthen the underlying conditions for accountability, address root causes of harm, and lay the groundwork for the next era of investor accountability.

## 03 — **We are committing to harm prevention by stopping certain funding and by imposing costs and consequences when harm occurs.**

By increasing the costs and consequences for investors who contribute to harm, we change their incentives. In that regard, obtaining remedy for past harm has always been a critical part of preventing future harm. In the past, our community-centered cases to accountability mechanisms have prevented harm by stopping, pausing, and redesigning projects. That work will continue and be informed by past cases.

But a more systemic approach is needed. The cost of harm continues to be externalized off the balance sheet and onto local communities and environments. We will stop the flow of funds to repeat offenders – both specific clients and types of projects like coal power plants, industrial agriculture, and large hydropower dams – that have proven to be unwilling to be responsible for harm. We will secure investor policies that commit to enforcing and financing remedial action, so that the cost of harm is integrated into projects from the outset and can no longer be ignored.

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## 04 — **We will experiment.**

Being open and adaptive instead of prescriptive is strategic. The external landscape in which we are working is in a state of flux, with shifting alignments, changing players, and escalating challenges. As a small organization with ambitious goals, we not only have to be nimble and seize opportunities as they arise, but we also have to be open to solutions from others. Our global movement of accountability champions will continue to unearth opportunities to create, test, and push the boundaries of accountability mechanisms. When strategic opportunities arise, or when pivots are called for, our team will innovate, respond, and adapt, while centering the most impacted. While we are clear about – and laser-focused on – our mission, this strategy incorporates flexibility by holding space for new approaches, targeting new investors, and testing new tools.

# Our Ambitions for the Next Five Years



Civil society organizations gather from around the world to strategize about how to use investor grievance mechanisms to defend rights and protect the planet.

## 01

## **We will increase access to justice for environmental and human rights defenders seeking to hold investors accountable to people and the planet.**

We believe that all local defenders deserve to have access to legal and strategic support: no one should have to defend their rights alone. We also know that civil society support makes a measurable difference to the success of local justice movements in halting or redesigning harmful projects, remedying harm caused, and reforming institutions to prevent future harm. As a commitment to increasing access to justice and remedy for environmental and human rights defenders and to scale our support, we will:

- **Make our expertise available to more people.**

We will respond to requests for one-off and short-term advice from impacted communities and allied civil society organizations seeking to hold investors, companies, and governments accountable for harm they cause to people and their environment, in solidarity with local environmental and human rights defenders everywhere, and no matter the specific harm, type of project, investment sector, likelihood of success, or the institutions involved. By publishing advice and maintaining accessible tech tools and resources, we will multiply the number of defenders who have knowledge of investor accountability strategies and can use them effectively however they want and on their own terms.

- **Commit to long-term partnerships.**

Struggles for accountability for environmental and human rights harms can not only take years but also require persistent engagement. When invited in by impacted communities, we will commit to accompanying them and their civil society partners through every step of an accountability strategy. Our in-depth partnerships will use community-led investor accountability strategies aimed at building community power, halting or redesigning harmful investments, remedying harm caused, and changing investment policies and practices to prevent future harm. Our partnership can include preparation of and filing a complaint, fact-finding and negotiations, and sustained campaigns until remedial commitments have been implemented. To honor and sustain partnerships, we will only be able to take on a limited number. We will prioritize opportunities to prevent significant human rights and environmental harm (including climate change), unearth harmful investment patterns and sectors, expand the boundaries of this accountability system, and reform key financial institutions.

## 02

## **We will undertake and openly publish data and research to strengthen advocacy and to better understand the system we are trying to change.**

Our research will expose patterns of harmful investment, illuminate systemic drivers of harm, and reveal the promise and shortfalls of accountability mechanisms. We will fill gaps in existing knowledge and understanding, aggregate and democratize field-wide data, and act as an independent monitor of accountability across international financial institutions. Our research will not only inform our own project- and policy-level advocacy, but will also empower other community advocates and civil society organizations to demand change and strengthen the work of accountability champions within financial institutions.

We will prioritize research that will stop the flow of financing to harmful projects and sectors, identify and overcome barriers to accountability where harm occurs, advance the right to remedy for impacted communities, and ensure that the system imposes consequences on investors and clients that refuse to address harm. We will maintain and improve the functionality of the Complaints Dashboard, our database of every published independent accountability mechanism complaint process.

## 03

## **We will strengthen existing investor safeguards and accountability infrastructure to be more effective at preventing and remediating environmental and social harm.**

We know the promise of community-centered accountability mechanisms and are confident that, when designed and implemented well, they have the potential to be critical governance tools to ensure sustainable and rights-abiding investments. For this reason, we will engage in the official reviews of all existing accountability mechanisms attached to investors during the next five years, leveraging our unique expertise and experience to achieve field-wide accountability gains.

We will also seek to reinforce and reform other elements of investors' accountability infrastructure, including due diligence, transparency, and safeguards policies and remedy frameworks. By strengthening investors' own policies and shaping regulation to require accountability to local communities, we will aim to improve underlying conditions for accountability, address root causes of harm, establish consequences for institutions who are unwilling or unable to remediate harm, and advance community-centered development.

This work will lay the groundwork for the next generation of investor accountability: more accessible, effective, and enforceable avenues for community and environmental justice, whether independent accountability mechanisms or otherwise.

## 04

### **Where viable avenues for justice do not yet exist, we will convince investors without accountability mechanisms to create new or join existing ones.**

Too often, we hear from communities harmed by investments for which there are no viable avenues for justice available. We seek to change that. Every investor whose investments could contribute to human rights and environmental harm, and in circumstances where there are not other viable avenues for justice, needs to establish, or be a part of, a community-centered accountability mechanism capable of avoiding, addressing, and remedying negative impacts on communities and the environment. We will provide advice directly to investors, as well as policy-makers and regulators, on how to design and maintain best-practice mechanisms. When deciding which investors to prioritize, we are guided by communities' experiences of harm and demands for accountability, together with our assessment of the volume, impact, and influence of those financial flows more broadly. While many investors will iterate their mechanisms over time, we recognize the real risk of accountability mechanism-washing and will only invest our time in the development of mechanisms that are truly capable of protecting people and the planet.

## 05

### **In all of this work, we will seek to strengthen accountability ecosystems. We cannot do this work alone.**

Our specialist expertise is always complementary to, rather than in substitute for, local and regional accountability movements. Building upon our work hosting the [International Advocates Working Group](#) and participating in global and regional civil society coalitions, we also seek to intentionally and proactively transfer our knowledge, expertise, connections, and tools to our local and regional partners, equipping them to continue and expand this work in their own communities and in relation to their own priorities. We will nurture our relationships and coalitions among allied movements, raising awareness of the connections between investor accountability and movements for climate protection, anti-corruption, the prosecution of environmental and atrocity crimes, labor rights, community-led development, protection of human rights defenders, and transparency. We also acknowledge that, in many respects, Accountability Counsel is filling gaps that should be filled by financial institutions themselves, including producing resources and tools, funding necessary technical support for communities, and monitoring the effectiveness of the system; we will push institutions to adopt and carry on this work, towards our goal that community-centered accountability is integrated, normalized, and enduring across the global financial system.

# Our Impact

Youth leader Husna Bakari Abdallah waters mangrove seedlings in Lamu, Kenya, preparing to plant them now that plans for a nearby coal-fired power plant have been canceled.



**Since our founding sixteen years ago, Accountability Counsel has driven incredible impact alongside communities and advocates around the world.**

**3.5 M**

People equipped to defend their rights

**142**

Communities supported to demand justice

**162**

Institutions pushed to commit to accountability

**2,300+**

Community complaints to investors tracked and analyzed

**130+**

Communities in over 130 countries have access to improved accountability mechanisms

## Our 2026-2030 strategy builds on and seeks to scale our impact.

We measure our impact to make sure our advocacy meets its mark. To hold ourselves accountable to our ambitions, we will track our progress against the following metrics:

- The number of communities supported to demand justice.
- The number of institutions who commit to community-centered accountability.
- The number of people who have a greater say in the investment decisions that impact them.
- The number of community complaints about investments we track and analyze.
- Qualitative stories of people power and community building from across our global movement.
- **New:** The number of remedial commitments in cases pursued with advice from Accountability Counsel.
- **New:** The number of harmful and poorly designed projects stopped or redesigned as a result of our tools and advocacy.
- **New:** The number of advocates who use the Accountability Toolkit to defend rights and protect ecosystems.



Advocates from the Network of Communities Impacted by IFIs, No Alto Maipo, the Coalition for Human Rights in Development, and Accountability Counsel meet in Chile to hear from communities who fought back against a hydropower plant that threatened their land and livelihoods.

When we complete this strategy, we will be able to answer the following learning questions:

# 01

Which non-judicial accountability strategies – alone or in combination – are proving the most effective to prevent and remedy harm to people and the planet?

Our impact is dependent on our resources. We estimate that \$20 million would allow us to realize our strategic ambitions over the next five years.

# 02

What is the next frontier for investor accountability? Can independent accountability mechanisms evolve, and if so, how? Or do they need to be replaced or supplemented with something else?

# 03

What aspects of Accountability Counsel’s advocacy should be localized, adopted, or sustained by others so that we can step back and fill other gaps? Which organizations and institutions should take on that work?

[Read stories of why accountability matters](#)



A sign in Myanmar sums up the Karen Indigenous community’s call to redesign a proposed conservation project to respect their rights as stewards of their ancestral land.

# Summary of our Inclusive Design Process



Accountability Counsel advocate Megumi Tsutsui prepares with community organizers to discuss the implementation of their hard-earned remedy agreement – the first of its kind in Haiti, negotiated by small-holder farmers with the Haitian government and the Inter-American Development Bank.

# Process

Accountability Counsel undertook a 10-month strategic design process. Our board, staff, and consultant Amy Shannon, designed and facilitated a participatory process that aimed to be ambitious, inclusive, and energizing.

The process included the following:

- We developed a guiding framework that examined lessons from decades of accountability advocacy and changes in the external operating environment.
  - We held nine consultation conversations with staff and board members.
  - 45 partners, advisors, and leaders in the field responded to survey questions, participated in interviews, or both.
  - We engaged in an Organizational Mapping Tool assessment process.
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# Stakeholders

Through surveys, interviews, and group discussions, we sought input from civil society advocates, accountability mechanism leaders, funders of human rights and environmental advocacy, advisors, and Accountability Counsel's staff and board.

# Gratitude

We thank everyone who contributed to the design process, including: Amy Shannon, Mac Darrow, Theodoros Chronopoulos, Kizito Byenkya, Natalie Bridgeman Fields, Erica Gould, Sushma Kotagiri, Sharan Srinivas, Jeff Wokulira Ssebagala, Maurice Ouma Odhiambo, Marian Ingrams, Dustin Schäfer, and members of the International Advocates Working Group.

We are grateful to all of Accountability Counsel's funders who see the urgency, importance, and impact of our advocacy.

# accountability counsel

Cover photo: Members of the Indigenous Dayak Bahau community of Long Isun are partnering with Accountability Counsel to ensure a carbon credit scheme in Indonesian Borneo respects their rights and protects the rainforest. Credit: Ding Hibau, Perkumpulan Nurani Perempuan.

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