



# Private foundations

## Enhancing governance, delivery, and impact at scale

### Why this matters now

Today, private foundations operate under a level of scrutiny and expectation that did not exist when many were created.

Boards and management teams are expected to justify decisions with clarity, oversee increasingly complex portfolios, and mitigating reputational and financial risks. They must also ensure that resources are used effectively.

While many foundations have a clear mission, seasoned leadership, and established programs, the challenge lies not in intent but in ensuring that governance structures, operating models, and accountability mechanisms meet current institutional demands.

At this stage, impact relies more on institutional strength than ambition.



### When scale meets complexity

As foundations expand – geographically, programmatically, or financially – common challenges arise:

- Governance structures that haven't kept pace with growth.
- Decision-making processes lacking clear accountability.
- Inconsistent grant-making standards across programs.
- Issues with delivery, use of funds, or partners identified too late.
- Impact reporting that supports communication, but not strategic direction or oversight.

### Our focus

We support established foundations in strengthening the institutional arrangements that enable effective philanthropy.

Our work spans governance, decision-making, operating models, grant delivery, and impact oversight, ensuring that structures, processes, and information support effective control, consistent execution, and reliable results.

Our work focuses on three interdependent areas



## 1 Governance and operating model

Clear roles. Accountable decision-making. Solid risk oversight.

- Operating model design aligned with the foundation's institutional set-up
- Governance, decision-making and reporting frameworks
- Oversight, risk management, and internal controls
- Support in responding to supervisory bodies

## 2 Grant management and impact delivery

Consistent grant practice. Confidence in partner delivery and performance oversight.

- Review and design of the end-to-end grant management cycle
- Due diligence and partner capacity assessments
- Monitoring and performance reviews across portfolios

## 3 Impact measurement and independent review

Reliable impact data. Independent perspective. Evidence that drives decisions.

- Impact and monitoring framework design
- Independent financial and non-financial reviews



### Benefits

- **Safeguard your institution:** minimise unnecessary reputational and financial risks.
- **Maintain credibility with the best partners:** applying consistent standards across programmes and geographies.
- **Navigate complexity with ease:** enabling clear decisions and accountability without unnecessary layers.
- **Drive sustained, systemic impact:** using performance insight to decide what to scale, adapt, or stop.
- **Mitigate risks early:** address execution and partner risks upfront, ensuring delivery is scrutinised before issues arise.
- **Meet supervisory body expectations effectively:** supported by our extensive experience guiding clients through oversight processes.

### Why PwC?

- **Long-standing experience in philanthropy and international development:** supporting Swiss foundations and international organisations over more than 20 years.
- **Independent perspective:** bringing clarity and rigour to important choices.
- **Focused governance and decision-making:** helping clients establish clear roles, effective oversight, and sound decisions.
- **Swiss-based with global reach:** local foundation expertise supported by PwC's global network when required.

### Let's talk



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