Mechanisms for Sustainable Accountability:

A Case Study of a Nonprofit Educational Organization

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Abstract

A qualitative case study of the capacity to be accountable in one nonprofit intermediary educational organization yielded an emergent conceptual framework of four mechanisms: structural, governing, communicative, and educative mechanisms to build and sustain the capacity of accountability. Drawing attention to the purposeful creation of structures that support accountability, purposeful navigation of the complex matrix of accountability relationships, and purposeful transfer of knowledge to inform future accountability, this study calls for mindfulness in practice in broader educational contexts. Protocols to pass on knowledge gained in building the four capacities reveal a new dimension of accountability: continuity. In this model, the educative mechanism is the life force that feeds the other three mechanisms to increase accountability and sustain it over time.

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CHAPTER ONE: INTRODUCTION

This thesis addresses accountability in a nonprofit organization that functions as an intermediary to the education system. Such organizations exist at the intersection of the nonprofit and the education sectors, accountable to both, and although there is growing concern and demand for accountability in all endeavours, many of these organizations operate below the radar of public scrutiny. While research on the voluntary sector is increasing, and newspapers continue to report crises of management and breaches of fiduciary duty, it remains difficult to find anything substantive in the research literature regarding accountability practices in precisely this type of organization. Consequently, a case study that describes the capacity for accountability in one such organization has the potential to make an important contribution to the knowledge base. This qualitative case study undertook a disciplined inquiry into the accountability policies, procedures, and practices of a nonprofit intermediary education organization, including its capacity to meet its regulatory obligations and to fulfill its educational mission.

Background of the Study

Since Enron and Sarbanes/Oxley, there has been an increased expectation for organizations to behave responsibly by establishing policies and procedures that provide the oversight necessary to maintain their services and meet their missions. Accounting and management scandals feed the growing impatience with anything less. Leonard J. Brooks, Professor of Business Ethics and Accounting at the Rotman School of Management, University of Toronto, specializes in ethics and governance in the for-profit sector. On April 19, 2006, in conversation with me, he shared his thoughts and

observations regarding the nonprofit sector. He noted that nonprofit organizations do not have a history of scrutiny, being more interested in the work done rather than in dollars and cents. In business, dollars provide resources and therefore receive more attention. Furthermore, he observed that corporate boards have experienced a major comeuppance in the recent past and as a result have ratcheted up their strategies and governance to increase accountability and to restore their credibility. In the aftermath of the Sarbanes/Oxley Act (2002), new regulations in the United States have had an impact on all corporations operating there, including Canadian corporations with U.S. subsidiaries. Canadian government standards have moved toward those established in Sarbanes/Oxley, creating appropriate structures in the regulations and bringing significant order to the corporate world. However, Brooks contended, matters were still very loose within the nonprofit sector.

On Tuesday, October 10, 2006, on CBC Radio's *Business Network*, Kelly VanBuskirk of Loss & Kramer said that even small organizations required careful planning, diligent assessment, and clear objectives and responsibilities. He argued that a corporate board must ensure that decisions were made based on accurate information. According to VanBuskirk, it was not the role of the board to blindly follow the advice of management but rather to provide careful reflection, with a critical eye to all proposals. He warned that no organization could pretend any longer that they could get away without strict accountability measures. The following day, on the same program, Dominic Rubino (2006) said that neglecting to plan in advance was analogous to a football team playing without a game plan.

However, in the nonprofit context, as Professor Brooks observed, many organizations have been predicated on trust, leaving them vulnerable to irresponsible, incompetent, or nefarious actions on the part of professionals hired to manage finances and to deliver services. This is especially true if the board is not equipped with protocols to guard against such a breach of trust. The new accountability regimes in Canada have had an impact on the volunteer sector. For example, reports from the Broadbent panel (Broadbent, 1999) and the Voluntary Sector Initiative (Canada; 2002) address charities, health services, social services, and nongovernmental organizations (NGOs). On June 2, 2007, the *Toronto Star* led the charge against the federal government for failing "to protect the public from fraudulent and misleading charities" (Donovan, 2007a, p. A1). The story claimed that these organizations embraced causes and were "frequently licensed and allowed to carry on fundraising for many years…Instead, the owners line their pockets with charitable dollars, pay high costs to fundraisers, or simply waste the funds" (p. A1). A sidebar in Donovan (2007b) explains: "The *Star*'s Give and Take series is investigating Canada's charitable sector, which includes 82,000 charities. The series began with a database analysis of charity financial returns by Andrew Bailey" (p. A23). Neil Hetherington, Executive Director, Habitat for Humanity Toronto, is quoted saying, "If a charity has been told that it is doing something wrong, donors should be able to find that out" (p. A23). A follow-up article by Donovan (2007c) looked "at what makes a charity worthy of donations" (p. A1) with a headline that read "model charities welcome scrutiny from outside" (p. A8). In one example of best practices, Habitat for Humanity had "'a board policy that says any financial information is open to the public'" (p. A8).

Furthermore, "The *Star* finds that good charities spend at least 60 per cent of their budget on good works" (p. A8).

In the governmental reports on the volunteer sector and the *Star*'s campaign against fraudulent charities, public interest and member-driven organizations were given short shrift. Yet one often reads newspaper reports of fraud and breach of fiduciary duty that continue to plague nonprofits—large and small. Consider the following examples from Ontario. On February 8, 2006, *The Hamilton Spectator* reported "three school councils missing $30,000" (Cox, 2006, p. A4). Police had charged the woman who had become the "volunteer treasurer of the three school councils between November 2002 and March 2005" (p. A4). At two schools, a new treasurer contacted the school district after being unable to balance the books. Raised funds accumulate in the millions across school districts on an annual basis, to be used for items outside the regular school budget. The superintendent of business services said that "better measures have been put in place since the investigation" (p. A4). On March 14, 2006, *The Hamilton Spectator* carried a full-page article regarding another serious breach, along with a photograph of the church that had been targeted for fraud. The report read, "A staggering betrayal of trust" (Cheney, 2006, p. Go 5). It was a story of how a church bookkeeper absconded with close to $200,000. The author, Peter Cheney, noted, "Trust-based institutions provide an ideal environment for the unscrupulous, experts say" (p. Go 5). This Canadian Press article focused on the vulnerability of such organizations, citing yet another example of an accountant charged with embezzling more than 2.3 million dollars from the Salvation Army.

"These are organizations that are characterized by trust, and there are people who take advantage of that," said Prof. Leonard Brooks, director of forensic and investigative accounting at the Joseph L. Rotman School of Management. Many churches and charities lack the rigorous financial controls that are now standard in the corporate world – and many pay a steep price for this omission, he said. Certain rules of human nature can be applied to all institutions . . . 60 percent will steal if they are presented with an easy way of doing it: "If a door opens, they'll walk through it." (p. Go 5)

According to Cheney,

The first hint of trouble came last February when the church's auditor refused to sign off on the annual statements. . . . For nineteen years, [she] had run the bookkeeping operation as her own tiny empire. The church had no system of oversight. (p. Go 5)

Practices in the educational sector have been similarly disturbing. Organizations that began as grassroots support groups for some element of education are the kinds of organizations that I have experienced as being particularly vulnerable. Many of them are nonprofit organizations with a board of directors and executive officers. The functions of the organization are typically carried out by paid staff members or contracted managers who, due to their more permanent status, can hold sway over volunteer board members who change on a cyclical basis. In order to continue to provide the services they offer to members, and, through them, to education, it is important that these organizations protect their directors and officers and accept their responsibilities for oversight.

Having been a member of various nonprofit educational organizations since my adolescence, I have become acutely aware of their vulnerability. I have had the privilege of being a founding member of one education organization, a conference planner for another, a consultant to a third, a long-standing board member, and a president of a volunteer board of directors. I have witnessed a board's consultation with legal counsel and accountants as they contracted new management, drafted new bylaws, and put new protocols in place to protect the directors and officers and to deliver services to the membership and the education community, all with an eye to improved accountability and transparency. These strategies reflect the increase in the demand for accountability to regulatory bodies, organizational members, and the public.

Context of the Study

Nonprofit intermediary educational organizations operate under the radar and seldom receive funds from government or other outside funders. Consequently, they do not feel the same pressure as other organizations in the volunteer sector to account for their fiscal records. There are government regulations that must be followed to maintain nonprofit status. For example, in Canada, the IT 496R Nonprofit Organizations bulletin delineates the qualifications for nonprofit organizations and requirements for tax-exempt status. Canadian nonprofits have to file an income tax or an information return each year. Likewise, American nonprofits are required to incorporate as a 501(c)(3) organization by registering their bylaws and articles of incorporation. To maintain tax exempt status, they have to file an IRS Form 990 each year.

Some intermediary organizations are not registered as nonprofits but operate as if they were, such as school councils and small grassroots advocacy organizations. Like all

intermediary organizations, they have a stated purpose for existing. In Ontario, the province requires that every school has a council consisting of representatives from school administration, teachers, support staff, parents, and members of the community. When these school councils were formed, each had to write a constitution, and the government stressed that their purpose was not to be fundraising, but that they were expected to act as a sort of advisory and school watchdog. While serving on councils for two schools since the inception of these institutions, I observed that the school reported current events to the council, the council members provided volunteers for school events, and, interestingly, the councils did raise funds for various extras. Regardless of the aim that school councils act as a support to a school in its efforts to provide the best education for its students, money invariably came into the equation.

Intermediary educational organizations are grassroots advocacy organizations, professional support groups such as subject area associations, and any other organization formed to contribute to education. All have mission statements that outline the purpose for their existence, all have constitutions or bylaws written to guide their policies and procedures, and all have income and expenses to deal with, even if only small annual membership fees. Consequently, it is not enough to examine the accountability of such organizations in regard to their capacity to meet their educational mission. It is necessary to examine their fiscal and regulatory accountability as well.

Unfortunately, there is little in the way of research about such organizations. From the work of Ed Broadbent in Canada to the research on NGOs, the emphasis is on organizations with outside funders and the accountability required by those funders. The emphasis in research on educational accountability tends to focus on meeting educational

missions rather than on fiscal and regulatory responsibilities. Kuchapski (2001, 2002) traced the history of accountability in education, from the reforms in Great Britain in the late 19th century, through the vocational movement of early 20th century America, to the move toward standardization in Canadian education at the turn of the 21st century. The principles of disclosure, transparency, and redress, which reside at the heart of Kuchapski's (2002) model of accountability framework, as well as the common elements of planning, assessment, communication, and governance, may apply to any education organization (p. 42).

I maintain membership in several organizations and remain a staunch advocate of the value added to my work in education. But who is looking over the shoulder of the conference registrar? Who is examining the bank statements for the board? What opportunities do members have to evaluate services received in return for dues paid? How are these organizations contributing to education? Is there a lack of transparency due to an established environment of trust?

In search of some answers, I undertook a qualitative case study to investigate the capacity of one nonprofit intermediary educational organization to be accountable for its educational, fiscal, and regulatory responsibilities. The subject organization is incorporated in the United States as a registered 501(c)(3) nonprofit organization of schools with an international membership of institutions and educators, including members in Ontario. The organization formed to provide professional development and membership support through conferences and institutes, newsletters, a website, and advocacy. Member schools increase capacity by participating in the ongoing dialogue fostered by the organization. Participants include administrators, department heads,

teachers, student services departments, community support groups, and district level curriculum consultants. The network is comprised of new as well as long-established schools, from kindergarten through postsecondary, public and independent, day and residential, local and regional—every model of school. Through the member schools, the organization benefits many thousands of students.

The organization is governed by an executive elected by members annually, on a rotating schedule, and a board of directors appointed by the president with approval of the executives. Membership dues and conference fees are its main sources of funding, with some additional revenues from sponsorships, advertising, and consulting. The annual budget of one quarter of a million dollars or less is spent primarily to cover the cost of operations, including that of a paid executive director or contracted management; the cost of mounting major conferences, regional events, and institutes; and the cost of communication, including newsletter, website, and various advocacy and promotional pieces. The organization in this study had survived a fiscal crisis and a crisis of management and had confronted issues such as the vulnerability of its volunteer board of directors and its relationship with a paid executive director. To meet these challenges, the organization put new policies and procedures in place to improve accountability, to increase its capacity to protect its directors, officers, and members, and to verify the transparency of its day-to-day operations, such as income and use of funds to meet its mission of serving education. It became a prime candidate to investigate accountability in the nonprofit sector.

Purpose of the Study

The purpose of this study was to investigate the capacity of one nonprofit intermediary education organization to be accountable for its educational, fiscal, and regulatory responsibilities. The investigation was undertaken to determine the mechanisms that allowed the organization to increase and maintain its capacity to be accountable. The study is framed with four broad empirical questions:

How does the organization build structural capacity for accountability?

How does the organization build governing capacity for accountability?

How does the organization build communicative capacity for accountability?

How does the organization build educational capacity for accountability?

These empirical questions frame the mechanisms of accountability that are examined to consider the capacity of one nonprofit intermediary educational organization to be accountable to members and the public that all is as it should be fiscally, that it is meeting its mission, and that it is providing the services to its members and to education for which it was organized.

Conceptual Framework

The conceptual framework for this qualitative case study was derived from a thematic categorization of relevant literature organized around concepts regarding accountability in educational nonprofit organizations: dimensions of accountability, accountability in the nonprofit sector, and mechanisms of accountability including structure, governance, communication, and education. Dimensions of accountability include principles and concepts, definitions, and types of accountability. Accountability in the nonprofit sector includes those considerations specific to regulations and policies,

such as fiscal management and business practices. Finally, mechanisms of structure, governance, communication, and education allow organizations to build and maintain accountability to all stakeholders.

Importance of the Study

This study was undertaken to address a gap in the research and literature specific to this type of nonprofit organization. By participating in a case study such as this one, the exercise of self-examination of its capacity for accountability offered a potential direct benefit to the organization. The insights that emerged from the study promise benefits not only to the interviewees but also to the board of directors with whom those insights will be shared and, ultimately, to the member schools and their communities that the organization serves. Furthermore, the results of the study could have impacts for the broader nonprofit sector when disseminated through conference presentations, journal articles, and other reports.

The interviewees are all members of the subject organization, and all are leaders to some degree as directors on the board, elected executives, contracted managers, or leaders within the membership and board alumni. These individuals have had an opportunity to examine their own understanding of accountability and the understanding of accountability within the organization. They have considered the organizational policies and procedures that build, maintain, or impede accountability and, by the act of engaging in this conversation, have arrived at insights that may have an impact on their own practice as leaders and, through this study, on the practice of their organization and others like it. Furthermore, their shared insights have contributed to the emergent conceptual framework of the study itself.

The insights that emerged promise benefits to the board of directors with whom those insights will be shared in a copy of this report that will be made available to the board as well as a separate report to the board on the findings in the study specific to the subject organization. Although this case study was not intended as an evaluative study, the board may be able to reflect on findings in the report and apply them to policy-making and practice in order to build capacity in accountability.

Ultimately, the member schools and their communities that the organization serves may benefit from any positive changes that result from the organization's and the individual participants' engagement in this reflective exercise and the findings from it. Any benefit to organizational learning at the board level will flow down to the membership and to all other stakeholders through improved practice and modelling of accountability behaviours.

The results of this case study research are by and large limited to insights specific to the subject organization. However, one contribution to the field is the new conceptual framework that emerged, which has to do with four mechanisms of structural, governing, communicative, and educative capacities that allow an organization to increase and sustain the capacity to be accountable. If, as Professor Brooks suggests, a protocol to guide nonprofit organizations in establishing accountability practices would be of value, the framework developed from this study represents an important contribution to the development of such protocols.

Finally, this study is important because it addresses a gap in the accountability literature for vulnerable, member-driven, self-funded, nonprofit organizations. Participation in this case study allowed the individuals to contribute insights into building

capacity for accountability. This exercise may provide benefits not only to their practice in organizational leadership but also to the organization itself, its members and community, and, through boarder dissemination, to like organizations. Indeed, the emergent conceptual framework of the four mechanisms of structural, governing, communicative, and educative capacities may be applicable to a protocol to guide such nonprofit organizations in building sustainable accountability practices.

Outline of Remainder of the Document

In addition to this introductory chapter, four chapters complete the report. The second chapter is a review of the literature that pertains to accountability and related topics. It is organized around three major aspects of accountability: dimensions of accountability, including concepts, definitions, and types of accountability; accountability in the nonprofit sector; and mechanisms for accountability, including structure, governance, communication, and education. Literature specific to small, self-funded membership organizations remained elusive, so the study was informed by literature on accountability in government-funded nonprofit organizations, privately funded charities, or nongovernmental organizations.

The third chapter describes the research methodology and the design of the qualitative case study, including the interpretive strategies used to draw meaning from the data and to generate an emergent theory of accountability. It describes the selection of the site and the group of interviewees and the process of gathering and analyzing data from interviews and documents.

Chapter Four reports the findings of this qualitative investigation into the capacity of one nonprofit intermediary educational organization to be accountable for meeting its

educational, fiscal, and regulatory responsibilities. Data from seven interviews and relevant organizational documents were subjected to within-case and cross-case analyses, which yielded four mechanisms that helped the organization to increase and sustain its capacity to be accountable. Following a brief description of the participating organization and the interviewee group, the presentation of results was organized according to the four emergent mechanisms: structural capacity, governing capacity, communicative capacity, and educative capacity.

The fifth chapter provides a summary of the research findings and a comparison of those findings with material found in the literature. Furthermore, Chapter Five discusses implications for future research and practical applications. Finally, I offer a personal statement regarding the learning curve that I experienced by undertaking the study.

CHAPTER TWO: REVIEW OF THE LITERATURE

The concept of accountability arose from the belief that those who have been given permission to govern should be expected to account for their actions (Kuchapski, 2002, p. 31). Defining accountability as simply answering for one's actions, Dunn (2003) suggests that an accountability plan is "an arrangement of obligations owed by one set of officials to another and ultimately to the public" (p. 61). From this perspective, nonprofit and educational organizations are obliged to account for their actions, and nonprofit educational organizations need to establish accountability systems. This qualitative case study was undertaken to examine the capacity for accountability in a nonprofit intermediary educational organization. In this chapter, the review of the literature used to ground the study is organized around three major concepts: dimensions of accountability, accountability in the nonprofit sector, and mechanisms of accountability.

Dimensions of Accountability

Kuchapski (2002) presents "Accountability as an idea that requires procedures rather than as a technical procedure that is neither linked directly to the idea of accountability, not [sic] to a particular political or educational philosophy" (p. 32). Edwards and Hulme (1996) define accountability as "the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions" (cited in Ebrahim, 2005, p. 58). Within these parameters of accountability, the literature presents a number of dimensions, including key principles and types of accountability.

Concepts and Principles of Accountability

The central concepts in Kuchapski's (2001) accountability framework for education are three key principles of accountability: disclosure, transparency, and redress (p. 20). Kuchapski arrived at her model through a conceptual analysis of the etymology of the idea of accountability and of the history of accountability reforms. Kuchapski (2002) explains that the principles of accountability were "originally taken from a report of the Auditor General of Canada (1996) . . . [and were also] referred to in documents related to social and economic policy (cf. Jenkins & Goetz, 1999; Vichwanath & Kaufmann, 1999)" (p. 17). Much of the literature for Kuchapski's research was drawn from education, health, public administration, and political philosophy, discussing policies on accountability and their impact on organizations in the volunteer sector.

According to Kuchapski (2002), disclosure is the principle most associated with accountability in education, particularly in the notion of rendering an account. For instance, reports are often recommended for improving accountability, especially in a concrete or numerical format, such as the results of standardized testing, graduation statistics, or annual audits. However, disclosure is limited in its partiality and lack of depth. Perhaps due to the reluctance of an individual to reveal all, or the vested interest of having what is revealed shed the most positive light on the organization, it could also be simply impractical and possibly unethical to disclose all information (Kuchapski, p. 19). As Ebrahim (2005) points out, the

> first report of the Global Accountability Project (Kovach, Neligan, & Burrall, 2003), based in the United Kingdom, notes that a number of international NGOs

fare very poorly in providing public access to information about how they spend

their money or how well they are achieving their aims. (p. 58)

Thus disclosure alone is not enough for full accountability, as it is similar to a spot check.

The second principle, transparency, is invoked when corruption is revealed in an

organization. Transparency is the process that reveals ongoing actions and their

consequences (Kuchapski, 2002, pp. 25-26). Difficult to achieve, transparency requires

that day-to-day business remain open to scrutiny from both within and without, which

can create a conflict between the need to know and the need for personal privacy or

professional confidentiality.

Redress, the final principle of accountability, requires responding to the needs of

all stakeholders. The onset of unexpected problems sometimes reveals the need for

redress (Kuchapski, 2002, pp. 30-32). Leaders who refuse to respond to the problem, as

well as those who give in to demands without considering the consequences, lack

accountability. In education or nonprofit corporations, redress provides grievance

procedures and ways to appeal administrative actions.

In addition to the concepts central to Kuchapski's framework, the literature also

provides an examination of the concepts of accountability and responsibility. Dunn

(2003), stating that at times these terms are used interchangeably in the literature on

democratic governance, differentiates between them with the use of Uhr's (1993)

definition of accountability as "boundaries within which official responsibilities were

acted out" (p. 62). In this case then, accountability sets the boundaries within which the

organization carries out its responsibilities, duties, and obligations.

Types of Accountability

The literature also covers various types and definitions of accountability, including rule-based as opposed to negotiable accountability, accountability for finance and fairness as opposed to performance outcomes, and accountability for contractual obligations. Morrison and Salipante (2007) synthesized the contributions of Kearns (1996), Behn (2001), and Boland and Shultze (1996) to conceptualize two types of accountability—rule-based accountability and negotiable accountability:

> The criteria and practices for rule-based accountability (e.g., use of standard accounting rules, reviews by outside auditors, application of formal personnel policies) are relatively standardized and can be applied across a wide range of settings. . . . Unlike rule-based accountability, the terms for negotiable accountability are not standardized. Each organization's leaders must negotiate among themselves and with their own particular set of stakeholders appropriate criteria, measures, and interpretations of success in ways that respond to the organization's history, values, and mission. (p. 198)

Morrison and Salipante note that, as circumstances change, so does the creative approach required to negotiate accountability, as compared to the standardized approach of accounting and monitoring required for rule-based accountability (p. 198). In short, their synthesis of the types of accountability in the literature differentiated between answering to those in authority with standards set in rule-based accountability or with expectations for accountability negotiated among all stakeholders.

The literature also reveals a number of competing accountabilities such as a concern for finance and fairness as opposed to performance outcomes. Phillips (2003) contributes that the advent of strict rules for nonprofit organizations in Canada was

the alleged boondoggle of mishandled grants and contributions at Human Resources Development Canada (HRDC) in 2000. By all accounts, life on the ground for voluntary organizations that receive direct funding from federal departments has become considerably worse since the imposition of very strict reporting, monitoring, and auditing requirements in the aftermath of the HRDC scandal. (p. 47)

According to Morrison and Salipante (2007, pp. 197-198), such strict regulations make accountability for financial resources and fair treatment easier to achieve and contribute to a bias that frequently leads governing bodies to overlook accountability for performance outcomes regardless of public demands for it.

Ebrahim (2005, p. 60) further suggests that contractual obligations for such things as conference hotels and contracted management add to the number and types of competing accountabilities. These various obligations, in addition to the distinctions between accountability for finance and fairness as opposed to performance outcomes, or between rule-based as opposed to negotiated accountability, reveal a great complexity in the dimensions of accountability confronting nonprofit boards that attempt to maintain integrity and achieve full accountability.

<center>Accountability in the Nonprofit Sector</center>

A growing canon of literature on nonprofit organizations is raising issues of accountability as an increasingly common theme. Prior considerations of this theme

include the question of who is accountable to whom and for what in the nonprofit sector. This question relates centrally to the locus of control in the nonprofit sector, a variable that organizations face while navigating the complex dimensions of accountability. External control is exemplified by the increased demand for accountability from government or outside funders, while internal controls demand accountability to members and the mission.

External and internal controls reflect power relationships where, in most cases, the more powerful hold the less powerful to account. Dunn (2003, p. 60), following Burke's (1986) theory, notes that internal and external sources of responsibility spring from the relationship between elected officials, professional expertise, and public sentiment. The Friedrich and Finer debate, summarized in Dunn (pp. 63-65), positions the relationships between government officials and nonprofit boards as being comparable to that between the elected executives on a board and a contracted manager or executive director. On one side of the debate, Friedrich theorizes that public opinion guides elected officials, whereas nonelected officials or appointed specialists exercise controls that spring from internalized professional expertise and values and are empowered by defined responsibilities. On the other side, Finer claims that elected officials are granted the power to command obedience and impose constraints, rules, and hierarchical control over nonelected officials or appointed specialists. Regardless of how they exercise control, however, Brock (2003, p. 11) points out that the leaders of autonomous nonprofit organizations are, like elected officials, still accountable to the public at large.

In the literature, structures of control have been linked to sources of funding. Phillips (2003, p. 47) presumes, as does most of the literature on nonprofit accountability,

that nonprofit organizations seek outside funding and are therefore subject to demands for increased accountability from the funders. Other scholars, including Ebrahim (2005), acknowledge that a gap exists in the knowledge base on accountability in "membership-based organizations . . . where members are the primary source of revenue" (p. 57). In spite of these funding distinctions, the literature discusses accountability policies that have an impact on all nonprofit organizations.

Examining the literature on public policy is helpful in understanding accountability in the nonprofit sector. According to Kuchapski (2002, p. 78), policies attempt to actualize accountability around the elements of planning, assessment, communication, and governance. Recently, governments have imposed performance requirements on nonprofit organizations, which Dunn (2003, p. 70) claims as evidence of the will of elected officials to exercise external controls to achieve specific desired outcomes. Dunn (p. 75) explains the tension between external and internal controls as a governmental preference for efficiency measures, stakeholder satisfaction, and valuable use of resources as opposed to an educational preference for performance evaluation pertaining to the mission or stated purpose of the organization. Aucoin (1997) points out that whether policy springs from an audit report or applied management practices, it is "important to uncover the fundamental values that are to be served by adherence to specific policies, and to provide a public statement of the extent to which these policies will secure an accountable organization" (cited in Kuchapski, p. 24). In the nonprofit sector, policies are set by nonprofit boards to ensure compliance with government demands for accountability, to ensure protection of the directors, and to ensure benefits to

the communities served by the organizations. These policies set procedures not only for fiscal management but also for serving the mission of the organization.

In summary, readings related to the nonprofit sector reveal that, while navigating the complex dimensions and types of accountability, nonprofit organizations are faced with a variable locus of control. Government policies demand increased accountability for the use of resources, stakeholder satisfaction, and fulfillment of other externally driven obligations. At the same time, responsibilities to serve the mission of the organization and its members require board policies to meet internal demands to be accountable. What remains to be discussed is how a nonprofit educational organization can build and maintain its capacity to be accountable.

Mechanisms of Accountability

The final section of this review of the literature is organized in relation to four mechanisms for accountability: structure, governance, communication, and education. While these mechanisms may appear to be parallel to the common elements of planning, assessment, communication, and governance within Kuchapski's (2001) accountability framework, they are not. Elements are passive, whereas mechanisms suggest action. Furthermore, the elements of planning and assessment are subsumed within and across the mechanisms revealed in this study. Readings on structure refer to building the capacity to be accountable through the regulatory and relational structuring of organizational work. Governance literature indicates how leaders move an organization forward by building capacity to govern through board leadership and implementation of mission. The literature on communication covers the capacity to manage the flow of

information within a matrix of accountability relationships. Finally, readings on education may hold the key to sustaining accountability.

Structure

An accountability mechanism based on structure is found in readings regarding the Canadian volunteer sector, American 501(c)(3) organizations, acceptable purposes, multi-organizational networks, and limitations in nonprofit status. This literature base provides a mechanism for a nonprofit organization to build capacity in accountability by complying with government specifications in terms of incorporation, organizational structure, operations, and nonprofit status. While much of the literature is procedural in nature, the concepts include how and to whom an organization must account; in other words, both the rules and the relational structure are discussed.

American nonprofit organizations governed by state laws have different legal privileges and liabilities depending on the state in which the organization is incorporated. However, Carman, Fredericks, & Introcaso (2008, p. 6) note that some characteristics are common for all tax-exempt nonprofit organizations under Section 501(c)(3) of the 1986 U.S. Tax Code: legally incorporated, nongovernmental, not profit distributing, self-governing, voluntary in nature, and for public benefit. These characteristics are similar in Canada, where all nonprofit organizations, including charitable or voluntary organizations, must have an acceptable stated purpose or mission. Carman et al. (p. 7) further note that the Internal Revenue Service includes efforts toward advancement of education among its recognized charitable purposes. According to Kitching (2006, p. 2), the common law test in Canada for charitable purposes also includes the advancement of education. In spite of the emphasis on charitable purposes in the legal requirements, the

readings expose a theme of interference with fulfilling mission in practical applications of accountability. Scott (2003) refers to this interference as "mission 'drift'" (p. 4) and contends that it results from new fiscal accountability schemes set by government and other funders. For nonprofit education organizations that derive their funds largely from membership dues and conference fees, and not from external funders, this theme in the literature is of little relevance in terms of a controlling factor for accountability practices. It is of interest only with respect to the issue of mission drift and as part of the general discussion on changes in accountability policies, specifically in the parallel to accountability for use of funds on 990 income tax forms and in reports to the members of the organization.

Organizations established to support education are situated at the intersection of the education and the nonprofit sectors and are consequently accountable to both. Acar and Robertson (2004) describe how "multi-organizational networks" (p. 334) are created when organizations come together around concerns that cannot be addressed by one organization acting on its own. According to Morrison and Salipante (2007), it is typical of nonprofits to "take form and evolve organically through the efforts of locally situated volunteers" (p. 207). They contend that, as others join volunteer leaders to solve a problem, a formal organization emerges and grows until someone has to be hired to help implement programs designed to meet the organization's mission. Carman et al. (2008, p. 6) iterate the value of nonprofit member organizations built around shared interests to address common issues, solve problems, foster co-operation and volunteerism, and provide services on a number of levels. Acar and Robertson point out that, as member institutions come and go, commitment, expectations, and interest on the part of the

membership is in constant flux regarding "the design and implementation of effective accountability policies and processes" (p. 333). They explain that in accounting for the implementation of program, multi-institutional member organizations may fail to recognize the intrinsic value of participation.

Self-regulation within the nonprofit sector is another theme that addresses how an organization can be structured to meet its educational, fiduciary, and regulatory obligations. Carman et al. (2008) state that self-regulation has become critical to corporate management due to changes at the federal level. Phillips (2003) contends that

> to ensure that such practices are in place on a sector-wide basis, however, will require the development of significant new capacity and of mechanisms that can facilitate the sector's self-regulation. Unless the sector can monitor itself, the federal government will do so on a case-by-case basis when organizations apply for funding. And this would represent a considerable loss of sectoral autonomy and authority for self-regulation. It could also present the federal government with some tricky intergovernmental issues since forcing compliance with the commitments related to fundraising, governance, and management potentially take it into provincial territory. (p. 44)

The Ontario Trillium Foundation, which has its own strict budgeting requirements for managing granted funds, provides a simple example of such provincial jurisdiction. Ebrahim (2005) quotes from Hannan and Freeman (1989) to show that accountability, regardless of jurisdiction, "involves the production of internally consistent—but not necessarily truthful—accounts of how resources have been used by an organization, as well as the decisions, rules, and actions that led to them" (p. 59). Were a breach to occur,

a board tends to amend bylaws and set more appropriate policies to reinforce oversight of its management.

Operational structures in the literature deal mainly with the relationship between the accountability of the directors on the board in exercising their responsibilities and the board's relationship with the manager responsible for daily administration of the organization. Dunn (2003, p. 62) explains that being accountable for board actions defines the directors' responsibilities and that directors are also expected to be discreet, as otherwise their actions may prove irresponsible, or baseless. Bateson (2008) recognizes that lack of discretion affects operations if a board's preoccupation with daily operations undermines the position of management and causes a good manager to leave. However, the same good manager will leave if forced to bear the entire burden by a hands-off board. Accountable boards give executive directors the autonomy to run daily operations, but require that management in turn be accountable to their boards for those operations. In the case of a fiscal crisis or a crisis of management, a nonprofit volunteer board of directors would need to reexamine its contract with management as well as its policies and practices regarding accountability and management and board responsibilities.

Another important operation of the board is to consider the future composition of the board and to recruit new directors (Bateson, 2008; Cargo, 2005). Dunn (2003, p. 62) describes suitable directors as having the ability to take initiative and lead and the humility to be accountable for failed initiatives; to accept the responsibility of their position; and to act on their duties with deliberation, reason, consideration of the initial facts, and accountability for the outcomes. Benjamin (2008, p. 975) suggests building strength by engaging new leaders within the organization without knowing for certain

how they will handle assigned tasks. Finding and recruiting suitable directors to serve on the board is a vital step in achieving accountability through board structure.

The literature describes the legalities of reporting to the government and organizational members as necessary to maintain nonprofit status. As Ebrahim (2005) states, "reports and evaluations are rational attempts to hold organizations to account" (p. 61). He observes that legitimate and traditional accountability mechanisms include the right of members to receive quarterly reports on the use of their funds and the organization's obligation to provide evidence in reports to the government that the activities of the organization are in fact not for profit and indeed do meet the educational mission. Annual tax returns and annual reports to the membership are legally required to maintain American 501(c)(3) nonprofit status or Canadian charitable organization status.

Structure, as a mechanism for accountability in a nonprofit organization, deals with the regulatory and relational structures of the work of the board of directors. In compliance with regulations for a Canadian charitable organization or an American 501(c)(3) organization, a nonprofit organization must incorporate with an acceptable statement of purpose such as the advancement of education. The organizational structure grows out of the need to address and solve problems and must be self-regulating to address government demands for accountability. At the same time, the organization recruits suitable directors with the discretion to allow management the responsibility for daily operations and to enact bylaws and policies that provide the necessary managerial oversight. Finally, the board structures practices to meet the requirements for reporting to government and members in order to maintain the organization's nonprofit status.

Governance

Within the literature, a comprehensive strand on governance provides a mechanism for accountability through board leadership and implementation of mission. The theme of governance as a mechanism for accountability emerged from readings linked to the exercise of leadership for strategic planning, setting the board model, and delineating the roles and duties of directors serving on the board. Critical to the duties of governance is stewardship for mission and the vision that takes the organization forward. In implementing the mission, the governing body must provide the benefits for which the organization is incorporated.

The governance theme in the accountability literature makes frequent mention of organizational leadership. Gill (cited in Jones, 2005) defines governance as "the exercise of authority, direction, and control of an organization in order to ensure that its purpose is achieved" (p. 750). Jones summarizes: "Smaller nonprofits, especially, may struggle with good governance, as they often depend on volunteer boards unfamiliar with legal complexities of nonprofit organization and governance and executive directors thinly stretched over multiple administrative tasks" (p. 750). Gill differentiates between two models for boards of directors in small organizations: policy based, which is isolated from managing daily operations; and results based, which shares managing and policy-making with the executive director to make full use of personnel to meet organizational goals. Cargo (2005) cites Axelrod's caution against one-size-fits-all governance models as "universally applicable solutions to nonprofit governance issues" (p. 551). In spite of this caution, the literature on board models takes for granted that certain committees are in place regardless of the board structure. Jones (p. 751), for example, states that best

leadership practices for effective organizational governance include specific board

officers and committees assigned to fulfill certain imperative tasks. Eadie (2008, p. 45)

also discusses assigning accountability functions to a number of standing board

committees. In other words, regardless of the governance model chosen, boards hold

many responsibilities for governance in common. Gill (cited in Jones) lists "'mission

safeguarding and planning,' finances, 'human resources, performance monitoring,

community relations, risk assessment, and transition management'" (p. 751). Cargo (p.

551) adds managerial oversight, organizational assessment, and improving board

performance. The question remains as to "who is ultimately responsible for maintaining

good governance in the organization, the board, or the executive director" (Jones, p. 752).

Indeed, there is no consensus in the literature on the ideal balance in organizational

leadership between the board and contracted management other than that the board is

accountable for its actions and for its relationship to management.

One other theme in governance literature is the link between accountability and

the responsibility of the leadership for organizational planning. To reveal an

organization's status and prepare it for a less than certain future, Ebrahim (2005, p. 76)

favours holding strategic reviews and discussions at all levels of the organization.

Morrison and Salipante (2007) concur that strategic planning is the key governance

practice for achieving accountability. During a major upheaval or transition, with the

future at its most unpredictable, Morrison and Salipante report that organizational leaders

and managers still use deliberate strategic planning to create a long-range plan. However,

if that plan conflicts with the unexpected need for an immediate decision, leaders blend

deliberate and emergent planning. They say, "Navigating the tension between deliberate

and emergent modes of strategy making can be recast as a different sort of navigation problem—one that is directed toward accountability rather than strategy" (pp. 208-209). In other words, to be fully accountable to the members and the mission over the interval covered by a formal plan, organizational leaders shift from planned to emergent strategies from time to time in their daily routine, especially in response to unexpected situations.

There is also mention of the informal pressure exerted by members for fulfillment of the mission and the implementation of the vision or long-range plan, which ultimately connects with the classroom and with accountability in education. Readings suggest that the governing body has to be accountable to the mission to maintain an organization's legitimacy. According to Morrison and Salipante (2007, p. 210), it is when organizations are new, experiencing uncertainties, or transitioning through leadership changes that they attempt to establish or maintain legitimacy by taking a broader approach to accountability to include mission. Ebrahim (2005, p. 76) suggests creating a vision shared by all levels in the organization. Other readings (e.g., Axelrod, 1997; Smith, 2000) agree with the importance of the role of directors as stewards, accountable for the mission and the vision to their members and communities.

Nonprofit boards build momentum regarding the legitimacy of the mission by providing evidence of the value of their programs, which is critical to acquiring resources. Morrison and Salipante (2007, p. 207) state that resources depend on leadership providing evidence of achievements aligned with mission, and Ebrahim (2005) explains that the members, the public, and the government demand evidence that the use of resources will produce programs of benefit to people, as "a symbolic function critical to conferring legitimacy" (p. 65). Benjamin (2008, p. 978) addresses the possible

conflict between these requirements and the technical and relational abilities needed for the delivery of membership services and programs. Morrison and Salipante include negotiating with stakeholders to define valued work and evidence that it has been done and argue that:

> In a transformed nonprofit world that is made up of more informed, attentive, and activist stakeholders (Ospina, Diaz, & O'Sullivan, 2002), nonprofit managers and governing boards are increasingly obliged to demonstrate accountability for product as well as process, program outcomes as well as program activity. (p. 195)

Morrison and Salipante (p. 197) note that accountability for programs and actions is narrated rather than calculated, and those that are not in accord with the mission have to be changed. They further note (p. 210) that organizational leaders are accountable to the entire community whose needs drive organizational programs and priorities. The literature concludes that, in order to be accountable to mission and to acquire resources to move the organization forward, a nonprofit board must generate evidence of both the technical and the relational values of its programs.

Governance as a mechanism for accountability is a robust strand within the literature, with a focus on board leadership and mission. Readings deal with how leaders blend deliberate strategic planning with emergent strategies and act as stewards of the mission and vision of the organization. By implementing programs that meet the mission, prove beneficial, and move the organization forward, leaders are accountable to both mission and members.

Communication

The theme of communication as a mechanism for accountability emerged from readings linked to information, relationships, and negotiations. An organization increases accountability by managing the information that it gathers, assesses, or disseminates including evaluation of outcomes measurements and performance evaluation of contracted management. The key to navigating a nonprofit organization's complex matrix of accountability relationships, including negotiations with stakeholders, is good communication.

Acar and Robertson (2004) contend that the key to a number of aspects of accountability is communication, not the least of which is "the flow of timely, regular, and/or adequate information" (p. 337), and they worry that information on the organization's activities and performance may be difficult for the community to access. Ebrahim (2005) agrees that barriers to accountability stem from both poorly developed and overly complex communications systems for "accessing, storing, transferring, and disseminating information and knowledge throughout the organization" (p. 78). Ebrahim (p. 80) suggests simplifying communications and engaging in critical reflection and inquiry to improve nonprofit accountability practices.

A consensus exists in the literature that, in order to measure the capacity for accountability in an organization, some form of evaluation is required. Ebrahim (2005) divides evaluations into three categories: "a snapshot of progress to date, feed back into organizational decision making, and, those that involved multiple constituencies" (p. 72). Results depend on how an evaluation is framed, states Ebrahim, citing Tassie, Murray, and Cutt (1998) regarding three possible ways to conduct an evaluation:

a "scope" dimension that identifies who is being evaluated, be it a single project, a

program, an organization, or a system; (b) a "focus" dimension that refers to what

is being evaluated, be it short-term outputs or activities, long-term outcomes or

results, or the process by which activities are carried out and services are

delivered; and (c) a "method" dimension that indicates how an evaluation is done,

using formalized methods that aim at some degree of objectivity or non-formal

methods that rely on conversation, impression, and reputation. (p. 63)

The complexity of accountability in the literature compares to wheels within wheels. In

addition to engaging in strategic planning, for instance, the board and management must

also review their success in undertaking it. Eadie (2008, p. 45) lays out the assessment of

a strategic planning workshop in terms of attendance, presentations, meeting objectives,

revisiting vision, recognizing issues, and consequences. Every aspect of accountability

behaviour in a nonprofit organization also has to be evaluated.

The perceptible increase in the public demand for accountability includes the call

for nonprofit organizations to set and meet measurable performance outcomes. Morrison

and Salipante (2007) summarize these concerns:

Governance that achieves accountability has become a primary concern of

nonprofits due in part to the public expectations for board oversight in all types of

organizations that accompanied the passage of Sarbanes-Oxley. However, deeper

forces are driving the need for better governance in nonprofit organizations

(NPOs). A series of highly publicized cases involving managerial malfeasance,

embezzlement, self-dealing, and questionable practices is fuelling public debate

about the ethical behaviour of nonprofits (McCambridge, 2004). A vigilant public

is concerned about how nonprofits act. (p. 195)

Furthermore, Jones (2005, p. 750) credits the scandals and rapid growth in the sector for

increased scrutiny of governing and administrative skills. Dunn (2003, pp. 60, 67) finds

that accounting scandals provide fodder for court cases on accountability and for media

hunger for corruption and malfeasance.

The increase in demands for performance outcomes has had an impact on

accountability in nonprofit organizations. One impact is attempts by governments to

make nonprofit organizations account for the results of their programs. Carman et al.

(2008) and Ebrahim (2005) explain that monitoring and measurement of short-term

outputs or long-term outcomes ensure procedural compliance and look at progress in

programs. Outcome measurement instruments examine the design and purpose of the

program, the planning and management of it, and its results. Carman et al. (pp. 8-9)

question whether these evaluations actually measure program effectiveness, whereas

Ebrahim (p. 69) finds that these assessments help to identify the effectiveness of

practices. Ebrahim also finds that significant results may be overlooked as "less than one

tenth reported other purposes, such as informing strategic planning, assessing

implementation, assessing quality of operations, and measuring client satisfaction" (p.

62). In a similar argument, Acar and Robertson (2004, p. 337) remark on the complexity

of evaluations required to measure the effectiveness of programs designed to address

many issues simultaneously. The literature leaves no doubt that evaluations of program

and implementation are complex and may divert an organization from more valuable

assessment practices.

Eadie (2008, pp. 44-45) outlines one such practice by describing how a standing committee on governance or operations could assess board governance functions, capacities, and culture; committee operations; and individual directors based on performance outcome targets set annually. Eadie suggests that if the behaviour or commitment of an individual director falls short of the mark, the governance committee would provide oversight, guidance, and mentoring and would issue a formal reprimand only as a last resort. Making boards accountable for assessment of individual or committee performance outcomes also points to the need for a process of redress.

Another communication factor in the literature is the awareness and preparedness of a board of directors to provide expectations and performance evaluation for contracted management. Benjamin (2008, pp. 959-960) cites several studies showing that more risk and less trust precipitated an almost universal application of controls such as audits and performance-based contracts. Ebrahim (2005) and Eadie (2008) both point out that management often engages in self-assessments of progress on programs or organizational goals for strategic intervention or as part of long-term outcome evaluation. However, Eadie finds self-assessment "unreliable as a gauge of a board's actual – as contrasted with perceived – performance because of a natural tendency toward self-congratulation" (p. 44). Eadie suggests that formal performance evaluation should be based on targets set for the fiscal year, and Dunn (2003, p. 69) argues for assessing progress intermittently. Ebrahim emphasizes that outcome measurement encourages staff to reflect on the wider impact of the programs, to identify reasons for outcomes and factors that affect performance, and to spur them on to reach critical goals. Because self-evaluation lacks a certain level of credibility in the literature, nonprofit boards of directors are better advised

to set expectations or performance targets for contracted management and to engage in formal performance evaluations as part of their due diligence for oversight.

Finally, much of the literature suggests that complex assessments and evaluation systems are beyond the means of many small nonprofit organizations. Acar and Robertson (2004) and Ebrahim (2005) agree that greater rigour and sophistication in monitoring and measuring performance, progress, and program outcomes requires time, resources, and expertise that are likely beyond the budget of all but a few. Acar and Robertson also contend that many nonprofits face challenges with staff turnover; with access to and collection of information; with analysis, documentation, and tracking of relevant data; and with creating and maintaining a database. They argue that the very nature of the work makes it difficult to measure impact and that collaborative work makes it difficult to assign credit. Ebrahim (p. 70) concludes that small nonprofit organizations need simple, accessible evaluations, especially for grading rather than improving performance.

Although relational work may be difficult to measure due to the complex matrix of relationships, Benjamin (2008, p. 974) contends that the relationship with those served is as important as the ability of a nonprofit to deliver programs and services. To demonstrate the complexity of relationships in education, Fitz (2003) describes how English school policy increasingly encourages secondary schools to become centrally funded or to secure matching grants based on public-private partnerships. This action bypasses local education authorities in a way similar to charter schools and results in schools being accountable to commercial or nonprofit organizations. Consequently, Fitz says, "public schools find themselves located within a matrix of accountability

relationships; upward to government and outward to communities and private organizations involved directly in their governance" (p. 240).

Adding to the complexity in the relationships is Fitz's (2003) advice that communication must flow to all entities within the matrix. Making a similar argument, Dunn (2003, p. 61) states that the purpose of accountability policy is to ensure that officials act in compliance with legal and constitutional guidelines to meet the expectations of both their governing bodies and the public. Ebrahim (2005, p. 60) describes three avenues for meeting the multiple demands for accountability: upward to governments for fiscal status; downward or outward to members and the educational community for services and programs; and internally to the board and management for mission, decisions, and implementations. According to Ebrahim, it is short-sighted to create policy to improve accountability by increasing oversight to meet the upward accountability demands of an external stakeholder rather than the broader accountability inclusive of the educational community and the mission. However, Ebrahim sees the value of a hierarchical structure as a clearinghouse of knowledge and notes that, although reporting systems necessary for legal compliance could interfere with accountability owed to members or mission, keeping track of progress on goals at least partially fulfills that demand. Ebrahim further notes that upward accountability is only one dimension of accountability relationships, but its associated oversight is necessary for the crucial role it plays in preventing fraud and breach of fiduciary duty. As a result, accountability measures serve both upward accountability to government and downward or outward reporting to members and the community.

Other authors have paid attention to the relationships between nonprofit organizations and the constituents that they serve. Benjamin (2008), for example, argues that, even though those relationships may be task driven, the tasks are defined by the relationship, as in matching services to members' needs or setting priorities based on community goals. Ebrahim (2005) cites Beer and Eisenstat's (2000) suggestion that the flow of information within and without the organization could be blocked by poor vertical communication, effectively killing implementation of strategy. Ebrahim concludes that "accountability is not the simple and clear social panacea that its advocates might pitch, but rather a complex and somewhat ambiguous construct . . . a relational concept" (p. 60). In summary, interrelationships similar to the accountability matrix described by Fitz require communication mechanisms that address the flow of information upward to government, internal to management and board, and downward or outward to members and the community to meet regulations and implement strategies that serve the constituents and meet the mission.

The communication mechanism is central to the achievement of accountability negotiated with stakeholders. The literature on rule-based accountability and its limitations led Morrison and Salipante (2007) to focus on how organizations could build capacity in broadened accountability, particularly its negotiable form. Ebrahim (2005) finds that the interests and values of stakeholders have gained greater recognition, citing Freeman's (1984) strategic management that involves all stakeholders connected with the organization. Morrison and Salipant (p. 195) explain that an organization has to account for upholding its mission and for how responsive it is to its stakeholders:

Within a democratic system of 360 degree accountability, organizational leaders

are accountable to internal stakeholders such as their subordinates, peers, team

members, and board as well as to external stakeholders such as suppliers and

especially those the organization serves. Any measures of performance ought to

be jointly created by multiple stakeholders and be subject to adjustment over time

in a transparent fashion. (p.197)

Morrison and Salipante cite a study by Chaskin, in which an established organization

was faced with a key demand of a burgeoning collection of stakeholders—board,

staff, volunteers, funders, and clients. Each in their own unique way voiced a need

to know the action plan and how it was formed. Each in varying degrees of

urgency also voiced a right to participate in the process, as is increasingly the case

in American communities (Chaskin, 2003). (p. 201)

To summarize Morrison and Salipante, organizational leaders implement the practice of

negotiating accountability in order to cope with the complexity of the accountability

relationships confronting them. Leaders achieve negotiable accountability by engaging

stakeholders in the improvement of practices and competence in meeting the mission, in

setting program priorities expected by stakeholders, and in reporting planned and

completed outcomes. The actions and programs of the organization are woven from the

carefully considered responses of leaders during day-to-day emergent strategizing and as

a result of accountability negotiated with organizational stakeholders. Thus, the

mechanism of communication is vital to negotiating accountability with stakeholders. It

raises awareness of the flow of information to and from all levels of an organization:

upward to government, inward to board leadership, and downward and outward to stakeholders.

Education

Literature on education within an organization may be the key to building and sustaining its capacity for accountability. Education as a mechanism for accountability emerged most strongly from the literature on organizational learning. Although the literature contains various approaches to organizational learning, readings suggest that organizational learning occurs through a process of moving feedback from evaluation results into organizational decision-making and planning. However, unless protocols are set up to systematically make changes based on the evaluation data, the learning may not result in any increase in accountability.

The culture of the board of directors is also seen as an important part of the mechanism of education and the capacity to be accountable. Eadie (2008, p. 45) describes a board's culture as governing the interaction of directors during meetings and recommends active participation, attentive regard and respect for individual opinions and points of view, no hidden agendas or put-downs, and minority co-operation to carry out approved actions. Morrison and Salipante (2007) propose that "leaders are more likely to seriously and effectively pursue broad accountability through blended strategizing when the commitment and substantive engagement of board members is valued" (p. 210). Furthermore, Ebrahim (2005) posits that a culture of reflection and self-evaluation contributes to success regardless of how that is measured. These ideas imply that when a nonprofit board prepares individuals to provide leadership and encourages and values

their participation in a culture of discipline, respect, inclusiveness, and reflection, the organization is more likely to be strategically placed to achieve accountability.

There is a consensus among several scholars that evaluations provide potential learning opportunities for organizations. In their conceptualization of organizational learning, Argyris and Schön (1996) describe single-loop learning as having to do with achieving organizational goals and keeping performance within "previously existing values and norms" (p. 22), whereas double-loop involves "inquiry through which organizational values and norms themselves are modified" (p. 22). Building on the work of Argyris and Schön, Ebrahim (2005) points out that evaluations can assess effectiveness and symbolize legitimate practice, but if an organization does not know how to apply the results to generate deliberate changes, a link to learning must be created that enables "both accountability and organizational learning" (p. 58). Ebrahim states that internal reporting needs strong feedback loops for learning to occur and "explicit attention to how information generated from evaluations can find its way into decision making processes" (p. 71). Ebrahim notes that, whereas monitoring and reporting aimed at controlling quality results in single-loop learning to correct errors, they also tend away from double-loop learning and the potential for innovative change that may result from it. More importantly Ebrahim concludes that organizations that implement outcome measurement as evaluation can identify effective practices, communicate the results, and improve the effectiveness of their programs by applying what they have learned. In agreement, Hoole (2005) predicts success for organizations that appreciate and learn from outcomes evaluation, primarily due to increased demand for evidence that investments in nonprofits result in benefits to the public. However, Ebrahim warns that evaluations

"encourage [nonprofits] to exaggerate successes while discouraging them from revealing and closely scrutinizing their mistakes" (p. 68). Ebrahim argues that the links between evaluation, accountability, and organizational learning are more likely when an organization embraces its failures, learns from them, and discloses information guided more by accountability to mission than by upward accountability. Furthermore, Ebrahim warns that the information revealed by outcome measurement does not equate with interest in making improvements, nor does it automatically translate into changes in practice.

Education, particularly as organizational learning from evaluation data, emerged as a mechanism for accountability in the literature. To maximize the potential for this kind of learning, the culture of the board must encompass the training of directors to serve with active participation, discipline, and reflection. Even so, there is no guarantee of single- or double-loop organizational learning without protocols in place for deliberate feedback of evaluation results into planning, decision-making, policies, procedures, and improved practices. Furthermore, unless specific protocols are set to make systematic changes based on the data, there is no guarantee that what is learned will result in any increase in an organization's capacity for accountability.

Summary

In conclusion, the literature emphasizes the education of directors regarding the importance of disclosure and transparency while still maintaining confidentiality. To determine the status of disclosure practices, to set policies, and to establish procedures for improvements, an organization has to determine the information that should be disclosed, whether it is understandable and relevant, and whether it is required. The timing of the

release, its accessibility, any expectations of confidentiality, and the relationship of the information to the organizational vision, goals, and values is also important. Furthermore, disclosure cannot be used to predict future outcomes, as reports on past events do not guarantee that corrections or necessary changes will take place as a result. In the end, an institution cannot claim to be fully accountable merely by disclosing information. To address the practice of transparency, it is important to examine efforts toward communication, improved accessibility, involvement of stakeholders, and clarity of organizational structures and functions. Some important questions are: Who has access to the planning process, and who participates in it? Are planning, budgeting, and program priorities closely articulated with the values of the organization? The principle of redress gives stakeholders avenues for holding organizations accountable for their actions and the outcomes of those actions.

What is less clear is what the literature has to say regarding the education of a board and the members of a nonprofit organization regarding the inner workings of the organization and its obligations for maintaining nonprofit status. As an organization builds capacities, is that knowledge passed on to directors, management, and members? Evaluation may be used for accountability purposes and to feed back information that contributes to decision-making, thus enabling organizational learning. However, in order to sustain accountability, nonprofit leaders must deliberately make education an integral part of practice at all levels. Once built, how a nonprofit intermediary education organization sustains the capacity for accountability to meet its educational, fiscal, and regulatory obligations is not revealed in the literature.

CHAPTER THREE: METHODOLOGY AND PROCEDURES

This research sprang from an acute awareness of the vulnerability of nonprofit intermediary educational organizations and the lack of research about accountability in such organizations. This chapter describes the research methodology and the design of this qualitative case study, a disciplined inquiry undertaken to determine the mechanisms that allowed the organization to increase and maintain its capacity to be accountable. It describes the selection of the site and the interviewees and the process of gathering and analyzing data from interviews and documents, including the interpretive strategies used to draw meaning from the data and to generate an emergent theory of accountability.

Methodology

Shulman (1998) describes the study of education in applied social research as a mosaic of methodology (p. 17). From that mosaic, I chose case study research design. Merriam (1998) defines qualitative case study as a "rich 'thick' description . . . with as many variables as possible" (pp. 29-30) and as "particularistic, descriptive, and heuristic" (p. 43). Designed to work well for examining everyday practical problems, it describes, interprets, or evaluates a phenomenon or builds theory and is particularly useful where little research exists (p. 38). My study focused on a rarely researched group, a nonprofit intermediary education organization, and how it confronted the problem of building and maintaining capacity in accountability. Merriam refers to "Smith's (1978) . . . bounded system . . . a single entity, a unit around which there are boundaries" (p. 27) as the most important aspect of defining or delimiting the case. In this case, the bounded system was the organization.

I conducted the case study using interpretive methodology, a qualitative method of research related to hermeneutics, "a detailed reading or examination . . . to discover meaning embedded within text" (Neuman, 1997, p. 68). This approach is ideographic, which accommodates the thick description mentioned by Merriam. The interpretive character of this investigation implies a close relationship among collected data, a priori and emergent conceptual categories, and theory development. I began my research with an a priori theory, Kuchapski's (2001) accountability framework for education, which may have suggested a positivist approach. However, rather than testing theory, I used emergent concepts to construct a new theory of accountability capacity in the nonprofit sector, making my overall epistemological stance of interpretive constructivism.

By remaining empathetic and open to participants' perspectives, I created an accurate secondary account, as close as possible to the reality of the group being investigated. The evidence that emerged from the context of the investigation revealed meaning, values, rules, and models (typifications) rooted in the text. Those meanings, values, rules, and models were analyzed and interpreted to generate an emergent theory of building and maintaining accountability for the nonprofit sector (Neuman, pp. 69-73).

The process of data collection and analysis moved in stages. Neuman (2006) describes the process used by qualitative researchers as they

> begin with a self-assessment and reflections about themselves as situated in a socio-historical context . . . collect, analyze, and interpret data simultaneously, going back and forth between these steps . . . build new theory as well as draw on existing theory during these steps. At the interpret data stage . . . create new concepts and emphasize constructing theoretical interpretations. (pp. 15-16)

I drew on Kuchapski's existing theory to begin the examination and to use in the early deductive analysis of my data. Later I introduced inductive analysis to build new theory.

Site and Participant Selection

I used purposive sampling to select the organization and participants for this case study. Patton recommends the choice of "information-rich cases . . . from which one can learn a great deal about the issues of central importance to the purpose of the research" (cited in Merriam, 1998, p. 61). Whereas the case was not necessarily representative, it had the potential to be "especially informative" (Neuman, 2006, p. 222). This selection was also criterion based. According to LeCompte and Preissle (1993, pp. 61-62), criteria established for purposeful sampling directly reflect the purpose of the study and guide the identification of information-rich cases. The information-rich organization that I selected met the following criteria: It existed at the intersection of the nonprofit sector and education; was member driven; had its fiscal base resting mainly on membership dues and conference fees rather than outside or government funding; and had accountability policies, procedures, and practices in place.

To obtain permission from the organization to conduct this case study, I presented a formal request for participation to the president of the board of directors. I explained that research ethics protected each interviewee and the organization itself by maintaining anonymity and confidentiality. I also explained that interviewees received a verbatim copy of the transcript of their own interview as well as a summary of my interpretation of the meanings and key information in their interviews. Their review of these documents gave them an opportunity to correct any false impressions on my part or to signify information that I did not summarize but that they believed to be key. Furthermore, I

offered to comply with any restrictions that the organization placed on the research and to address any further ethical concerns that the organization had. Finally, I offered to share any findings specific to that organization in a separate report to the board. To gain access and participation almost immediately, I targeted an organization familiar to me, and once I had secured the permission of the organization to conduct the case study, I began the selection of the interviewee group.

To select specific participants, I used theoretical sampling, whereby individuals were selected "based on new insights they may provide" (Neuman, 2006, p. 224). The interviewee group consisted of participants from management, the board of directors, and the membership. The insightful individuals I selected were members of the volunteer board of directors, including the president and the treasurer, up to a limit of 5, plus the professional executive director, for a total of 6. I also selected board alumni and members who have never served on the board who had something more to contribute. However, I limited the interviewees to no more than 10.

I sent out eight invitations, and 7 individuals accepted and participated in interviews. The individuals were all respected leaders in education, representing all levels of administration from elementary and high school principals to directors or provosts of post-secondary programs. The one exception was a medical doctor who also conducted education research. American participants resided in the far south, the eastern seaboard, the capital area, the New England states, and the mid-west. The Canadian resided several hours drive toward the Ontario-Quebec border. All 7 were long-time loyal members of the organization, 6 of the 7 had served on the board of directors, 4 of them had served on the elected executive board, 2 were current elected executives, 2 were past presidents of

the board of directors, and 1 had recently completed a contract with the board for management services. Experience represented in terms of board leadership included 2 who had served as president, 3 who had served as treasurer, 2 who had served as first vice-president in charge of committees, 1 who had served as secretary, and 1 who had served as second vice-president in charge of conference planning. In terms of volunteer service to the board and the organization, the experience represented included 1 who had twice hosted the annual conference, 1 who had convened an annual miniconference for 20 years, 1 who had chaired the research committee, 1 who had chaired the finance committee, and 1 who had chaired the communications committee. All 7 had maintained memberships for their schools and themselves for years and had attended the annual conference and other organizational events whenever possible. Five of the seven interviews were conducted by telephone, and two more were completed face-to-face. When the eighth interview proved impossible, I asked the participant to respond as convenient by email but did not receive a reply.

Data Collection

The three main strategies for collecting data in qualitative and case study research —"observing what is going on, talking informally and formally with people, and examining documents and materials that are part of the context" (Merriam, 1998, p. 137) —granted me a comprehensive perspective for validating findings. I engaged simultaneously in collecting, analyzing, and interpreting data, jumping from one to the other as appropriate (Neuman, 2006, p. 15). In so doing, I found additional evidence as data emerged from the context.

The original intent of this qualitative case study was to examine the organization

through the lens of Kuchapski's (2001, 2002) framework for accountability in education

and to use data outside Kuchapski's framework to determine the other factors that had an

impact on its accountability. The empirical question meant to guide this research was

stated in Kuchapski (2002): "'Are the accountability procedures that have been

implemented consistent with the philosophy of education [the organization] subscribe[s]

to, and are they improving (1) the disclosure of information, (2) transparency of

operations, and (3) opportunities for redress?'" (pp. 32-33). Kuchapski generated a list of

questions specific to her accountability framework to be taken into consideration when

examining accountability in organizations, which I drew from when formulating the data

collection guides for this investigation. The interview guide consisted of the following

broad questions: What was the interviewee's understanding of accountability in a

nonprofit intermediary educational organization? What was the unique understanding of

accountability in the subject organization? How was the organization's understanding of

accountability reflected in its policies and procedures? How was accountability enacted

in the organization's practices? However, instead of looking at the model of

accountability being followed by one nonprofit intermediary education organization, I

investigated its capacity to be accountable for its educational, fiscal, and regulatory

responsibilities. The emergent empirical question then became: "What mechanisms allow

an organization to build and sustain its capacity to be accountable?" Consequently,

because the question called for personal insights, the interviews took an open-ended,

conversational approach more appropriate for a qualitative case study. Additional probing

questions around various particular aspects of accountability arose as interviews

progressed. The resulting conversations with interviewees explored various dimensions of accountability including Kuchapski's key principles of disclosure, transparency, and redress. Discussions on accountability specific to the nonprofit sector explored the organization's fiscal management and business practices. Finally, emergent concepts regarding mechanisms of accountability led to the investigation of the place of structure, governance, communication, and education in the building of accountability capacity in the subject organization. The specific questions used in this study can be found in Appendix A.

I also examined relevant documents and organization materials pertinent to the question of accountability. I examined the organization's bylaws, policies and procedures handbook, long-range plan, business plan, and performance evaluation instrument. I had access to reports to the members, board meeting minutes, and other documents deemed relevant, and I looked at newsletters and at the website. In addition to the questions in Appendix A which guided the interviews, probing questions that emerged throughout the interviews, and the analysis of documents, I kept meticulous field notes on any side comments, emotional outbursts, or tangential discussions.

Data Analysis

A disciplined inquiry suggests a systematic way of looking for answers. However, articulating the disciplined approach of qualitative research is difficult as it involves explaining how intuitive assignment of meaning was achieved. Data analysis began with a deductive process that used concepts from Kuchapski's (2001, 2002) work and other literature and matched units of data from transcripts or documents with those indicators. This was followed by inductive analysis, an interpretive assessment conducted with

constant comparison within and across the data, to discover the emergent themes of structural, governing, communicative, and educative mechanisms and to build a new conceptual framework for accountability in a nonprofit intermediary educational organization.

I analyzed the data collected from interviews, observations, and documents in great detail. The analysis was undertaken with Neuman's (1997) comments in mind: "Patterns are created out of evolving meaning systems or social conventions. . . . What do people believe to be true? What do they hold to be relevant? How do they define what they are doing?" (p. 70). Given the point of view of each participant within the context, I noted the meaning each attached to certain actions and whether that meaning was shared by all or was interpreted differently by some. I looked for evidence of agreement, personal bias, and hidden agenda in the answers and attitudes of the participants.

The transcripts, field notes, and documents were examined to determine whether policies and procedures to build and maintain accountability were in place, whether said policies and procedures were followed in practice, and what they told me about the complex dimensions of accountability that the organization faced, including Kuchapski's (2001, 2002) key principles of disclosure, transparency, and redress, and the a priori considerations regarding accountability in the nonprofit sector, that is, who was accountable to whom and for what. While engaged in the research, as I had expected, "interviewing, observing, and examining documents merge[d] in the process of understanding and describing the phenomenon of interest" (Merriam, 1998, p. 149).

As an interpretive researcher, I drew on existing theory (Neumann, 2006, p. 15) to begin the examination with a descriptive section or deduction (typological analysis of the

data). I compared the results to the a priori framework, using it as the lens for the initial sorting of the data, to find data that reflected Kuchapski's (2001) framework. I began a preliminary within-case analysis as soon as possible after the second interview, as I began to chunk the data into meaningful units. During this analysis, I noticed that as the interviews went on, everyone made specific mention of two dimensions of accountability: accountability for fiscal obligations and accountability to the membership. Because the interviews took place within a few weeks of one another, I was not able to conduct as deep a within-case analysis between interviews as I had hoped. However, the comments regarding fiscal accountability and accountability to members alerted me to common concerns regarding the external and internal dimensions of accountability and the responsibilities for which the board had to account to both government and membership. These observations helped me to frame the probing questions that completed each interview.

After all the data were collected, I began a comprehensive deductive within-case analysis, framed by large categories of concepts found within existing literature. Specifically, I selected expected descriptions, characteristics, indicators, behaviours, events, and so on within each category of Kuchapski's (2001) framework for educational accountability and matched units of data from transcripts with those ideas. I unitized bits of data from transcripts or documents and matched data units with the expected ideas within a chart of the standard and probing questions and the interview answers. I looked for comments within the transcripts that spoke to disclosure, transparency, redress, planning, assessment, communication, and governance—all of which had been discussed to some greater or lesser extent by interviewees in response to the standard, open-ended

questions regarding the understanding of accountability as expressed by the organization and in the follow-up probing questions. This chart provided a descriptive coding based on the deductive categories from the original conceptual framework for the study.

For the next step in the deductive analysis, I organized the data into four broad categories: nonprofit, education, organization, and board/management. However, this sorting was not enough to help me generate a new conceptual framework. Consequently, I organized the recurring elements on another chart with themes cross-referenced to sources. I then reorganized and colour-coded the data units that referred to various dimensions of accountability: education, nonprofit, mission, fiscal, government (regulatory), members, and board. At that point, I wanted to distinguish between comments from interviewees who were directors, officers, and the executive directors in case their perspectives were different. On examining the comments more closely, I realized that the various perspectives were not substantively different from one another; they simply painted a more complete picture of the capacity for accountability within the organization. I then highlighted the individual ideas that captured my attention, such as accountability for fiscal obligations and mission.

For data units that fell outside the original framework, I conducted an inductive analysis to build new theory, to discover emergent themes, and to look for "insights into how things get to the way they are" (Merriam, 1998, p. 30). This inductive analysis was an interpretive assessment of the accountability measures in place in the subject organization. The analysis showed the approaches, values, and strategies of the organization regarding accountability; how they were framed, understood, and enacted; and to what effect. This inductive analysis was conducted by constantly comparing

within and across units of data from transcripts, observations, and documents. I grouped similar data units within distinct sorting categories to determine patterns (repeating ideas) and themes (large concepts) found within the data. I recategorized the data units according to the discovered patterns and themes. I then used these new categories to organize findings and to formulate new theory about the original topic.

The inductive, interpretive character of cross-case analysis enabled me to look for common themes and compelling ideas that were meaningful for the question; in this study, cross-participant, with interviewees standing in as cases. Mechanisms or strategies provided a parallel structure under which to organize the data and could later be used to organize the results in the report. To move beyond the descriptive what of accountability practices, I looked at how the organization was accountable; in other words, I looked for specific processes such as board development and professional development programs for members that enabled the organization to achieve its objectives.

I then began to question why the organization was accountable. This question arose in regard to the professional development of the directors on the board, organizational learning, and leadership opportunities as personal growth. In other words, I began to find data that referred to the capacities of the board of directors, which led me to ask what capacities for accountability they were building and what processes were involved in building those capacities.

To consolidate this analysis, I returned to the purpose question, which was to investigate the capacity of one nonprofit intermediary education organization to be accountable for its educational, its fiscal, and its regulatory responsibilities. In order to organize the data around this purpose, I created three sections under these three headings:

educational, fiscal, and regulatory. I put relevant descriptive data under these headings and looked across the data for strands in order to organize the data further into themes. I then looked for ideas and concepts that crossed all three categories to identify the themes that I could use to organize the data. During this analysis, various cues in the data indicated that a theme was emerging. At times it was a piece of data from an interview that I kept going back to, trying to determine its meaning. At times it was the strength of the statements by participants that revealed how the data units were related. At times I reflected on the transcripts in total to make decisions about the emerging categories.

At this stage, I focused on action words, drilling down to the how, to detect what kinds of capacities the organization had for doing certain things, what it was not doing, and what next steps were proposed. It was clear at this point in the analysis what the organization's responsibilities were and what the organization was doing to meet those responsibilities. The question remained, what was the organization's capacity to be accountable for meeting those responsibilities? How were Kuchapski's (2001) principles of transparency, disclosure, and redress being applied? In a final chart, I cross-referenced the organization's capacity to be accountable for its educational, fiscal, and regulatory responsibilities against the capacities to be accountable to three stakeholders: to the government, to the board the directors and officers, and to the members.

There were units of data that fell outside this chart, which I sorted according to comments regarding: policies and procedures, practices, mission and service to education, organizational planning, assessment, governance, organizational structure, board structure, disclosure of information, communication, transparency, conflict resolution, contacted management, and status in the community. The breakthrough in the

inductive analysis came from this categorization when I recognized that many of the items, both within the three-part chart and the sorting of data outside of it, were structural in nature and could be pulled together as a mechanism under a theme called structural capacity. From that point on, I began to look for the other mechanisms within the data that allowed the organization to build the complex accountability that it was responsible to maintain.

From this analysis, I detected five themes that could serve as a conceptual framework to organize the data. First was structural capacity, the mechanism used by board members to structure the work of the board in written documents and rules of procedures. Second, educative capacity was a mechanism employed by board members to learn about the work of the board through a transfer of knowledge from one generation board to the next. The third mechanism to emerge was what I called the capacity for stewardship, which encompassed ways that the board moved the organization forward by managing mission, planning, and change. The fourth was communicative capacity, a mechanism by which the board of directors gathered, assessed, and disseminated relevant information. In this early version of the emergent conceptual framework, I included the capacity for advocacy, a fifth mechanism that allowed the board to support the organization, the members, and education through community outreach, membership services, and support for [subject area] education.

When I returned to the data with this framework, I used differences of opinion within the data, not to negate my findings, but to reflect specifically on what the conversation was telling me about the conceptual framework. For instance, there was agreement that members should be able to see the minutes from board meetings, but not

about how the minutes would be made available. Other contradictory responses had to do

with the bylaws, policies, and procedures. Some interviewees said that these documents

were good and clear, others said they would have to consult the documents in order to

discuss them, and still others said they were not familiar or no longer familiar with them.

As I reflected on these contradictions, I realized that they spoke to structural capacity and

educative capacity as well as to communicative capacity. This realization led me to see

that the mechanisms worked together like interlocking cogs to maintain and increase

accountability. What became clearer as the analysis deepened was that the conceptual

framework must be about the capacities of organizational leaders rather than their

responsibilities. I then drafted the following definitions to distinguish among the

capacities:

> Structural capacity describes how the organization's leaders respond to external
>
> government regulations and corporate law as well as the internal regulations laid
>
> down by its board of directors regarding the organization's accountability to its
>
> board, management, membership, and community.
>
> Stewardship capacity indicates how the organization's leaders follow through in
>
> providing oversight and guidance at all points of accountability, both external and
>
> internal, and encompasses advocacy.
>
> Communicative capacity describes how the organization's leaders acquire the
>
> information they need and how they disseminate information that fulfills the
>
> organization's external and internal accountability.
>
> Educative capacity gives the organization's leaders the ability to transfer their
>
> knowledge of structural, stewardship, and communicative capacities to its

directors, managers, and members in order to sustain external and internal accountability.

The generation of these definitions led me to move the capacity of advocacy into the stewardship category, yielding four rather than five elements of capacity.

I used the refined list and the definitions to construct the final version of the conceptual framework. As I clarified it in a step-by-step outline, in small bits, not repeating but building, I centered on the board of directors' use of four mechanisms to build the organization's capacity to be accountable: structural capacity for incorporation, organizational structure, operations, and maintaining nonprofit status; governing capacity for mission, stewardship, and raising visibility; communicative capacity for management of information, avenues of communication, and use of media; and educative capacity for transition management, board education, and member education. Through these various stages of analysis, my examination of the policies, procedures, and practices of one nonprofit intermediary educational organization generated a new conceptual framework for understanding the mechanisms of accountability: the structural, governing, communicative, and educative capacities required to build and sustain the capacity to be accountable for educational, fiscal, and regulatory responsibilities.

Methodological Assumptions

Having chosen qualitative case study as my research method, I assumed that choosing one organization rather than several was preferable due to the "oneness" of a case study. In choosing to study a nonprofit intermediary educational organization, I made a number of assumptions, the first being that the purposive sampling of such an organization would be full of information central to the purpose of the research into the

capacity for accountability in this type of organization. Second, I assumed that the criteria I set for the selection of the organization reflected the challenges to accountability within nonprofit organizations that had sparked my interest in this research. Specifically, my methodological choice was to look at a rarely studied organization in the nonprofit sector that served education but was funded primarily by the membership and by the programs that it offered, with accountability to government and members but little in the way of government or outside pressure or oversight to increase or sustain its capacity for accountability. I assumed that my case study on the capacity for accountability in such an organization would add to the knowledge base and lead to further study or applications based on the findings of the case study. Third, by selecting an organization familiar to me, which met the criteria of the study, I assumed that I would gain access and permission to conduct the research. I further assumed that the organizational leaders selected for interviews would be interested in reflecting on their own understanding of accountability and the capacity for accountability in the organization as reflected in policies and procedures and as enacted in its practices. As a researcher, I assumed that my own familiarity with the organization and the individuals would assist in developing rapport in the interview process. Finally, I assumed that the individual participants would be candid in sharing their insights in digitally recorded interviews and would be willing to check transcripts and summaries for any necessary changes.

<div align="center">Scope and Limitations of the Study</div>

This investigation was grounded in literature on accountability in education and the nonprofit sector. While there were numerous studies on NGOs and on accountability in education, there was little to no information on accountability in self-funded nonprofit

organizations and a particular lack of information on how nonprofit education organizations built and maintained their capacity to be accountable as nonprofits and to education. To answer that question, I decided to conduct a qualitative case study (Neuman, 2006, p. 16) of one such organization.

I limited participant selection to individuals who had been officers of the board, directors, board alumni, members at large, and the executive director. Limited by distance, time, and travel expense, most interviews were conducted by telephone. However, attendance at a miniconference made it possible for two face-to-face interviews. Data collection was limited to a minimum of 6 and a maximum of 10 interviews and resulted in 7 completed interviews.

The documents selected for analysis were limited to those that I was able to access and that contained relevant accountability data. They included bylaws, policies, and procedures, and other documents that reflected the practices of the organization.

This case study was conducted by one person. With the researcher as the "primary instrument for gathering and analyzing data" (Merriam, 1998, p. 20), the success of this qualitative case study depended on my skills and capacities as well as my reflections and those of my participants. I began with a self-evaluation and kept a journal of personal reflections, recording results as they emerged. I was tolerant of ambiguity, responsive, flexible, and adaptable enough to change direction as I pursued meaning. I felt my way through the interviews, and remained aware of the context, the variables, and the agendas and hidden agendas of those involved. Good communication skills, empathy, and strong rapport enabled me to read between the lines, so to speak, while interviewing participants

and transcribing the interviews, examining documents, and analyzing data (Merriam, pp. 20-23).

Establishing Credibility

I established the credibility of my results by the use of three strategies. First, using data triangulation, I collected multiple types of data: interviews, field notes, and documents. Next, using source triangulation, I collected data from individuals at multiple levels of roles within the organization: professional executive director, elected officers, appointed directors, and other members of the organization. Neuman (2006) explains that the advantage of various uses of triangulation in social research "means it is better to look at something from several angles that to look at it only one way" (p. 149). As Merriam (1998) describes, I read between the lines while interviewing, noting, examining documents, and analyzing data to get a comprehensive perspective for validating findings. Neuman explains that in order to claim integrity in this process, "the researcher considers what other people say, looks for confirming evidence, and checks for internal consistency" (p. 153). In order to assure accuracy and to reduce bias, I made audio recordings of the interviews and kept meticulous notes on when they took place and what I heard and saw. Finally, using member checking, I checked for understanding with my participants during interviews. I also returned a copy to each participant of the verbatim transcript and a one-page summary of my interpretation of what I had gleaned for the data contributed by each of them for their comments prior to completing the research analysis. Only one of the 7 interviewees requested a change, and it was a minor clarification of his meaning in one response. The others signed off on the transcripts and summaries without changes. Some expressed interest in the data and support for the research. With the interviewees confirming the accuracy of the transcripts and my

interpretation of their meaning, it was possible to publish accurate results for this study. To summarize the integrity of this approach, Neuman states:

> The most important way that a qualitative researcher creates trust is how he or she presents evidence. A qualitative researcher does not present all of his or her detailed notes in a report; rather he or she spins a web of interlocking details. . . . A qualitative researcher's first-hand knowledge of events, people, and situations . . . provides a sense of immediacy, direct contact, and intimate knowledge.

Ethical Considerations

This study followed the ethical standards set out by the Brock University Research Ethics Review Board. Before I began the investigation, I submitted a proposal to the Research Ethics Review Board at Brock University, along with clear statements explaining the purpose of the study, the process involved, the time commitment for participants, any foreseeable risks and benefits, details on how confidentiality was to be maintained, options for participants to decline answers or withdraw at any time, details on feedback and publication of results, and contact information for the principal investigator. The study subsequently received ethical clearance from the Board (see Appendix B).

Neuman (1997) has written about the ethical and political wisdom of seeking approval and co-operation from those who control access to the desired site. With his concerns in mind, once the review process was complete and I had received ethical clearance, I approached the president of the board of directors of the target organization with a request for co-operation. Following Neuman's advice (p. 351), I negotiated with the president to set limits to protect the organization and the integrity of the research.

Once done, I requested documents and invited participants for interviews and observations. Brock University ethics templates and checklists facilitated the step-by-step process of creating and sending informed consent forms and letters of invitation to the study participants. Participants also received the file number for the ethics clearance and contact information for the Research Ethics Office to use if they had any questions.

In addition to the Brock University guidelines, and any requested by the organization, I accepted the responsibility to ensure that the study and its report were "conducted and disseminated in an ethical manner" (Merriam, 1998, p. 219). Neuman (2006) laid out ethical dilemmas, including the tension between desire to protect privacy and the need to report important details. Brock Research Ethics dictates that researchers maintain the anonymity of all organizations and interviewees. Therefore, I protected these identities throughout the body of my thesis. In order to protect the privacy of the individuals and to increase anonymity within the report of my findings, I did not reference the field of education served by the organization in the study, and I used pseudonyms for the organization and for the individuals interviewed.

The pseudonyms used in this report evolved over the intervening time between interviews and report. For the organization, I used the acronym for nonprofit intermediary educational organization N-PIEO, which I later shortened to N-PIE. In transcriptions and field notes, I used the interviewees' initials at first, but quickly substituted other initials that stood for their significant relationship to the board, such as LM for Loyal Member, or CP for Committee Chair/Past President. When the use of these initials became unwieldy and difficult to follow, I assigned pseudonyms based on Greek letters and in the order of the seven interviews: Alph, Bet, Chi, Del, Gam, Kap, and Zed. These names

were easy to work with, added character to the report, and preserved the identity and confidentiality of the individuals involved.

Although complete anonymity within the organization may not be possible, as the organization's participation was agreed to by the president and interviewees continued to serve on the board, I assured individuals that their responses would remain anonymous, and I requested that they refrain from discussing their participation and their responses. Most of the documents studied were on public record, but any information identifying the organization or any individuals was closely guarded for privacy and anonymity.

Merriam (1998) points to professional and government codes that regulate the social sciences. As with most qualitative research, this case study was most ethically challenging during data collection and also presents ethical challenges during the dissemination of the report. Although this research was an analysis of the organization's capacity for accountability rather than an evaluation of it, I plan to share my observations and conclusions with the governing body of the organization. Feedback on the results of the study may prove helpful in future organizational planning. The relationship between the researcher, the subject organization, and the interviewees was the key to gaining truly informed consent and to reciprocating by protecting the privacy of all involved.

Throughout the interview process, I kept a separate set of notes on the meanings that I inferred from what I heard and saw, as well as a journal of self-reflection on personal reactions that may have influenced those observations (Neuman, 1997, pp. 364-366). I remained detached throughout, yet aware of the vulnerability of each participant, some of whom found some questions difficult to answer or feared saying too much. Aside from issues of informed consent, interviews and observations held the potential for

self-consciousness or embarrassment (Merriam, 1998, 214). The few times I noticed

some hesitation to respond, I reminded participants that they could withdraw from the

study or refuse to answer any questions that they found uncomfortable. Indeed, their

willingness to continue indicated that the interviews were a valuable reflective exercise

for the participants.

<div align="center">Restatement of the Area of Study</div>

The study analyzed the selected organization in terms of the following broad

questions: What was the interviewee's understanding of accountability in a nonprofit

intermediary educational organization? What was the unique understanding of

accountability in the subject organization? How was the organization's understanding of

accountability reflected in its policies and procedures? How was accountability enacted

in the organization's practices? Additional probing questions around various particular

aspects of accountability arose as interviews progressed. Through this case study, I hoped

to determine what mechanisms the organization employed to build and maintain its

capacity for accountability in order to behave in a fiscally responsible manner;

transparent in its transactions and record-keeping; and with policies and procedures in

place to provide crucial checks and balances, protect its directors and officers, use

methods of oversight that assured members and the public that all was as it should be,

and ensure that it was meeting its mission and providing the services to its members and

to education for which it was organized. The study examined current policies,

procedures, and practices to reveal the complexity of the dimensions of accountability

that the organization faced, its accountability as a nonprofit organization, and the

mechanisms it employed to build and maintain its capacity to be accountable.

CHAPTER FOUR: RESULTS OF THE STUDY

The purpose of this study was to examine the capacity of one nonprofit intermediary educational organization to be accountable for meeting its educational, fiscal, and regulatory responsibilities. For this qualitative case study, seven members of the subject organization participated in interviews regarding accountability, and relevant organizational documents were collected. The data were subjected to within-case and cross-case analyses, which yielded four mechanisms that helped the organization to maintain or increase its capacity to be accountable. After a brief description of the participating organization and the interviewee group, the rest of this chapter will be dedicated to presenting the data. The results will be organized according to the four emergent mechanisms: structural capacity, governing capacity, communicative capacity, and educative capacity.

Setting of the Study

N-PIE, the subject organization, was a nonprofit intermediary educational organization, incorporated in the United States, with an international membership of schools and educators, including members in Ontario. According to its membership brochure, the mission and purpose of N-PIE was to promote excellence; serve its educational constituents; promote the development of new schools; and provide leadership through advocacy, professional development, and communication. Data from annual conference program booklets revealed that N-PIE was governed by an elected executive and an appointed volunteer board of directors. Annual financial reports included a budget largely funded by membership dues and conference fees, which covered contracted management, events, communication, and operations. The history of

the organization revealed that since its incorporation, the board had contracted management services three times to provide N-PIE with an executive director. There have been no employees per se. These executive directors will be referred to as First ED, Second ED, and Third ED. Newsletters and interviews confirmed that the contract with First ED had ended in a fiscal and management crisis, and that N-PIE had survived that crisis. In the transition between First and Second ED, the board of directors led the organization through a major restructuring, writing new bylaws and changing policies and procedures to improve accountability and to verify the transparency of its day-to-day operations. The board began a transformation of the organization under the management of Second ED. The research interviews for this case study took place on the cusp of the transition between Second and Third ED and by and large refer to the status of the organization under the generations of boards governing N-PIE over the 5 years of Second ED's contract. Therefore some participants refer to historic practices that bridge all three periods, while others refer to practices that were changed in the transformation and how these changes contributed or failed to contribute to the organization's capacity for accountability.

The 7 individuals selected for interviews were long-time members of N-PIE or leaders of member schools and were chosen on the basis of their relationship to the board of directors. Among them they represented current board directors, board alumni, present and past elected executives, contracted management, and members who had never served on the board but who had provided volunteer services. Those who had provided current or past service in board leadership included: 2 as president, 2 as first vice-president, 1 as second vice-president, 3 as treasurer, and 1 as secretary. Among participants who had

provided volunteer services to the board or organization were individuals who had planned or hosted the annual conference; had convened miniconferences; or had chaired finance, research, and communications committees. From across the United States and Ontario, all were active members, familiar with organizational events and practices. The following pseudonyms represent the individual participants: Alph, Bet, Chi, Del, Gam, Kap, and Zed.

One of the prior considerations in data collection was to gain a sense of what the organization was accountable for, who was accountable for what, and to whom they were accountable. Within the interviews, the following persons or entities were mentioned as accountable within or connected to the organization: the board of directors, the executive board, the financial committee, the treasurer, the members, the contracted management (i.e., the executive director), and any contracted bookkeeper, accountant, or auditor. They were discussed as accountable to the following persons or entities: the membership, the supporters, the board of directors, the financial committee, the treasurer, the auditor, the state or province, and the federal government and its agencies. Interview data further revealed that the organization was accountable for meeting the following educational, fiscal, and regulatory responsibilities: N-PIE had educational responsibilities for its mission and purpose, its board development, for membership services such as professional development and the annual meeting of members, for information, communication, advocacy for the subject area, and the organization's status in the educational community. The organization was fiscally responsible for federal taxes, state/provincial taxes, incorporation fees, business practices and money management, fiscal oversight, budgets, records, limits on expenses, audits, and insurance. Various

regulations made it externally responsible to federal and state/provincial governments and to corporate law for its nonprofit status and articles of incorporation, and internally responsible to its mission/purpose, bylaws, policies, procedures, board and organizational structure, and management contract. The ways in which the board of directors of the organization built the capacity to be accountable for meeting these responsibilities are presented in the remainder of this chapter.

<div align="center">Structural Capacity</div>

The mechanism of structural capacity emerged in discussions around how the board of directors structured their work to maintain an educational record that met its mission, the purpose for which it was incorporated, and a fiscal record that met its fiduciary duties. The organization in this case study is both an intermediary educational organization and a nonprofit organization, and the most immediate, direct, and frequent response to questions about accountability had to do with how the organization was structured to meet the fiscal obligations of the organization as a nonprofit. Also noted frequently, albeit less directly at times, were structures associated with the mission, purpose, and program that reflected the educational nature of the organization. Structural capacity further encompassed how the organization's leaders responded to external government regulations and corporate law as well as internal regulations regarding the organization's accountability to its board, management, membership, and community. Four main points regarding structural capacity were articulated in the data: incorporation, organizational structure, operations, and nonprofit status.

Incorporation

All participants discussed some aspect of the structural capacity the board of directors needed to establish N-PIE as a nonprofit organization. Three participants described how the founding board of the organization built structural capacity by following government regulations and corporate law to incorporate N-PIE as a nonprofit organization in Washington, DC. Alph explained, "First of all you need to be incorporated. And incorporation is simple—anybody can become incorporated, any entity, in any place. You pay a fee, and you become a corporation." Kap noted that 501(c)(3) was "proper nonprofit organization legal status," and Zed said it was similar to a Canadian registered charitable organization number. Alph continued:

> You then apply to the IRS for a tax number, and an employee identification number. You can do that requesting the status of 501(c)(3). To do that you need to provide them with articles of incorporation and your bylaws which include the accountability of annual meetings. . . . That all goes to the IRS, along with your projected budget. Your budget needs to demonstrate that you are in fact nonprofit. That does not mean you can't make enough money to operate the organization. You can do that. But you can't, for example, become an investor somewhere with the money that you collected.

Both Kap and Zed supported this claim. Zed stated, "There are no stockholders. There is only the membership." Kap explained the projected budget thusly: "For nonprofit status there can be no profit, nothing beyond accrued revenue that is awaiting budgetary allocations in the future." Furthermore, as Kap pointed out, "to get set up as a nonprofit, there must be a stated purpose and mission." Therefore, to have accomplished the critical

step of incorporating as a nonprofit, the founding board built the structural capacity to write N-PIE's mission statement, its articles of incorporation, its original bylaws, and its projected budget.

Organizational Structure

Having successfully incorporated N-PIE as a nonprofit organization, the directors built capacity by structuring the organization's model, board, protocols, and relationship with contracted management. The board's capacity to structure the organizational model to best serve members and its accountability for the consequences of any changes emerged from a discussion of the historic committee model versus a new regional model, which several participants claimed that Second ED had convinced the board to adopt. Gam spoke to the rationale:

> I suppose, like small forces in an army, that they could dash off and deal with issues within the region and do it in such a fashion that the regional participation would establish a much stronger relationship with the national organization. That would be fine if you had the personnel and the time to do that. We don't. We've learned that. There just aren't enough people in the various parts of the country who have the time.

On the other hand, Kap found that the board had imposed a model that was not a good fit:

> Some organizational structures like the regional exist on paper only. There is little actual programmatic work being done within that structure. . . . Some great ideas were developed, models based upon the way some other organizations, totally separate from ours, are structured, and that was thrown into the mix and became a structure for us. But it wasn't bottom up. It wasn't grass roots. It didn't grow from

anything germane to our organization's evolution. It was just kind of a top-down decision. So it didn't have legs.

Kap insisted that saving on travel was not worth it: "To truly get the benefit in an organization like this, it's better to pool folks from a wider range to get ideas and conversation flowing." Furthermore, Kap argued, the committee structure had provided service by identifying chairs as "go to" people, for even "committees of one, at least they were driving forces to get some actions going, and dialogues going between conferences. It created a better footprint, a more authentic and functional footprint than this architecture of regional." Chi agreed that it was important for the board to structure the responsibilities of officers and board committees to look after different aspects such as the conference and membership recruitment, but cautioned that as a small organization "we have to be careful that we don't get too ridiculous with the committee structure." Chi also supported the value of new leadership looking at existing board committees and the potential for committees as an organizing structure. The frequent mention of the old committee structure and the attempt at a new regional structure illustrated that the board built structural capacity by choosing the organizational model and being accountable for the results.

Data from documents as well as interviews showed that, in the bylaws, policies, and procedures, the board defined the roles of elected officers, the terms of office and their limits, the election process, and guidelines for the appointment of directors at large. As Alph explained, for 501(c)(3) status, "you must have a board of directors, and you must indicate that part of the roles involve financial oversight." Kap mentioned that roles could change: "There is oversight functionally in terms of the interactions and workings

of the board of directors in ways that probably evolved over time." Actually, 4

participants indicated that "there are procedures in place to alter the governance

structure." Zed, for example, explained that at the annual meeting, with the election of

officers, the members "exercise their rights to change the board of directors if they so

desire." Data indicated that directors made structural improvements to the board itself.

An example of how the directors built capacity by restructuring the board can be

seen in the decision to provide greater participation in member representation. Alph

referred to a time when a small circle of directors had rotated through board positions and

members had been disenfranchised, as they merely attended the conference but did not

participate otherwise:

> This diminished the accountability the organization had back to its members
>
> because members had limited ways of actually participating in the functioning of
>
> the organization. There had been some attempts to change that in recent years,
>
> somewhat successfully, in the sense of broadening the participation of members
>
> on the board, of people who never would have been dreamt of as board members
>
> being asked to serve on the board.

Chi noted that the board policy to limit terms for directors extended the levels of

participation: "Compared to where we were, where there weren't any kinds of term

limits. . . . It is set up now, at least theoretically, to have broader representation and to

have turnover in membership on the board." Chi went on, "One of the key things that the

board has to be doing continually is looking for the next set of board members, so it is as

diverse as possible in terms of its membership and development." Chi brought up one

other point about diversity in board structure: "It is important that we do what we can to

involve people in key leadership positions around the country, so that we have them either as members of the board or as friends." Despite geographical diversity, the directors met regularly, which Bet attributed to

> the accountability of the individuals who put together an organization like this, especially one that is so spread out all over the nation, the leadership. You get together on a regular basis, but it is not like being in a school where I get together with my department chairmen every week. It is a different kind of need, and much more difficult to do, yet they do it very well.

The board built structural capacity through the process of restructuring itself as needed to increase member participation in leadership and broaden diversity among directors, which yielded, as Chi found, "more possibility for new ideas coming forward, and balance with those with some experience on the board." Furthermore, the board recruited educational leaders at the national level, willing to meet at regular intervals and over great distances.

However, changes in organizational model also affected the search for new directors, because the board built structural capacity by assessing members for leadership. Calling assessment a "loaded term," Gam clarified that "assessment in this sector means, for us anyway, we have to know what we can do individually." For the board, Gam said, the question was "whom can we enlist to work with us to solve those problems?" Kap questioned how the board could assess members for leadership and invite them to the table after the demise of the committee structure. Zed could not recall "a direct way, other than the committee structure. While in some organizations "you have to be invited" and "people are selected dependent on their reputation, their scholarship,"

Zed pointed out that "in most organizations, including N-PIE, you can nominate yourself to the committee structure." Kap considered committee service a more selective way to groom and recruit worthy stewards as leaders, while as for self-select to leadership without a committee structure: "To some degree this has always existed in this organization, but maybe it is more pronounced now is my impression," whereas, in Kap's example committees prepared leaders:

> Someone who had been given the responsibility of being a chair of a committee would be one who could also create a team among [N-PIE] colleagues, at least another person, or two or three or four, to structure a core through a hands-on selection process.

Thus, while the board built structural capacity by choosing and implementing the organizational structure, they were accountable for the outcomes, one of which was the effect on the board's structural capacity to assess and select members for future board leadership. With the failure of the regional model and the decimation of the committee model, self-select became the method most available for members to advance themselves for board consideration.

In addition to the capacity to change the organizational model and the structure of the board, structural capacity emerged in comments about the board's ability to change the protocols set in the bylaws, policies, and procedures of the organization. Gam pointed out that at the annual meeting, the board had "ways to change the bylaws, to make them more congruent with a growing membership, to make them more congruent with membership concerns about particular issues." All participants referred to the crisis that ended First ED's contract. Chi and Kap discussed the result of taking the responsibilities

of the executive director, treasurer, and president for granted: "That three-way oversight kind of eroded because it was so much easier for just the executive director to take care of it all without much more than a tip of the hat to executive member colleagues." However, Gam described how the crisis precipitated a leap forward in the board's capacity to structure organizational protocol:

> The policies and procedures as we understood them seemed to be appropriate to the task. It is only when you find yourself in a crisis situation that you discover that the policies and procedures that you are operating under were not sufficient to maintain the kind of organizational integrity to be accountable to its members.

Five participants referred to the major transition coming out of the crisis. Bet offered that by the board's "fixing something that went awry . . . we are probably a lot stronger an organization." Kap and Del confirmed that the board had created new bylaws and accountability guidelines with expert legal advice. For instance, Alph noted that forensic accountants had conducted an audit to "discover what was going on under prior management." Gam indicated that the board had learned how crucial it was to have sufficient protections in place. Kap expressed confidence in the process and the people involved in correcting legal, public accounting and other problems and added, "My impression right now is that our organization's policies and procedures do reflect what I stated as my priorities as far as clarification or expectations of what I understand the purposes of accountability to be relative to this organization." Kap gave a prime example of the board's enacting policies that ensured accountability in management and its relationship with those contracted. Indeed, there was a consensus that in the aftermath of the crises, the board increased structural capacity by enacting bylaws, policies, and

procedures that are "fine" (Del), "clear and straightforward" (Alph), and "much more closely and strictly adhered to" (Gam). Therefore, results show that not only could the board build structural capacity by setting bylaws, but the directors had the capacity to make the necessary changes in board policy in the aftermath of a crisis of management. The organization's leaders built structural capacity through structuring the organization to best serve the members, through the restructuring of the board for membership participation and diversity and through making changes in board protocol.

Operations

All participants agreed that once the organizational structure was established, the board built structural capacity by directing operations. Five participants described the primary necessity of the board accounting for operations as essentially twofold: delivery of the educational program for members and maintenance of proper business practices for a nonprofit.

To direct operations in the delivery of the educational program, Bet found the board accountable for generating opportunities for member schools, like-minded educators, and supporters "to get together to learn from each other, to learn from the research that the organization does." Chi gave the following examples of operations directed for member services:

> They are entitled to certain services, whether that is providing members, schools, or individuals with membership lists if that is something they request, or a newsletter with helpful information to it, the opportunity and ability through the website or other means to network with other individuals. Of course, one of the things we do is provide an annual conference. Hopefully we are accountable, that

is the word, of providing a worthwhile conference for members and others to

attend and to grow professionally from their involvement, and smaller kinds of

gatherings regionally or whatever, in terms of its pulling together activities for

members.

The board built structural capacity by directing operations to provide membership

services, primarily the N-PIE educational program.

That the board also built structural capacity by directing operations to maintain

business practices suitable for a nonprofit organization emerged in comments from 5

participants regarding processes of accountability for N-PIE's fiduciary responsibilities.

Del focused on money management, such as approving budgets and managing cash flow,

stating that "if we expect even one grant from anyone with any sense, that stuff all has to

be in there." Alph and Kap explained that the board of directors built capacity in financial

operations by directing the executive director to work with the treasurer and bookkeeper

to create a budget based on the fiscal year-end. Del was adamant that board financial

operations should follow an annual calendar of fiscal and regulatory items, where "the

treasurer has to check to make sure that the board acts on those things," which included

"a monthly balancing of the account which should be viewed by the treasurer and passed

on to at least the executive board" as well as "a quarterly review of the finances to see if

we are within the budget." Chi noted that board policy dictated quarterly reports, which,

if not currently practiced, will be from this point forward with the new executive director,

Third ED. Chi stated that N-PIE's financial situation was simple and easy to track. "The

president and treasurer received copies of the bank statements as well as the monthly

reconciliation report provided by the executive director." However, Del claimed, "Even

though we are a small organization, it is very complicated, because we have many sources, we have many outgoings." Kap noted, "The handling of dues and expenses for operations including the annual conference, et cetera, I think that needs to be done well and in accountable fashion." Alph added, "Accountability in the financial areas would include accurate and complete records of both income and expenditures." Alph explained improvements in the financial records system:

> It allowed for much greater accountability for all of the money that came in, went out: how it was spent; when it was spent; what years it was attributable to. We were able to produce cash flow as well as accrual reports. And those kinds of things really increased the amount of management accountability.

Alph stated that the board adopted "a proper kind of reporting methodology in that the financial aspects of the organization were reported by the treasurer, who then relied on management to illuminate when necessary what financial expenditures or income meant on particular lines." In short, the board built structural capacity by directing fiscal operations to meet the organization's nonprofit fiduciary duties by approving budgets, supervising record keeping, and improving reporting methods.

In summary, the board built structural capacity by directing educational program operations to provide services and professional development opportunities for members to learn from one another. The board also directed fiscal operations to track N-PIE's financial data, maintain records, provide accurate reports, and carry out operations within the budget.

Nonprofit Status

Finally, 6 participants commented on how the board of directors built capacity by

structuring the work of the board and of the management to maintain 501(c)(3) nonprofit

status. Kap spoke of the board providing comprehensive reports of activities and budget

internally to the membership in compliance with the bylaws and externally to the

government according to nonprofit regulations. Furthermore, Del indicated that N-PIE

paid any necessary fees. To maintain nonprofit status the board built the structural

capacity to provide evidence of the organization's compliance with its own regulations

and with corporate law.

All participants agreed that in Canada and the United States a nonprofit board was

accountable to the government in order to maintain nonprofit status. Five participants

found that, as leaders of a 501(c)(3) organization, N-PIE's board of directors was

accountable to the Internal Revenue Service. Del remarked that in the United States,

nonprofits were "held to a very high level of accountability, not only by the IRS in this

country as a 501(c)(3) but also by the general morality of having to be the responsible

agent to carry out the mission." As Alph explained, the board "must file the special tax

return 990 on an annual basis," and the current executive director filed much more

comprehensive 990s on time. Gam agreed:

> If they are not done in a timely manner or if they are done in a shoddy manner,
>
> the accountability to the government would have a powerful effect on your ability
>
> to continue doing business. So it's absolutely necessary that all those *is* are dotted
>
> and all those *ts* are crossed and everything is filed in a timely manner. Otherwise,

you run the risk of having your organization's integrity attacked by the federal government.

Furthermore, Alph explained that "nonprofit status is contingent upon what you report to the IRS in 990s." Gam agreed that the accounting on the 990 had to demonstrate that the organization had in fact been a nonprofit organization by the use of its funds "I think it is primarily the necessity for making sure that you have accounted properly for the dollars that are coming in." Furthermore, Chi stated, "If we compensate anyone more than around $600, we have to issue 1099 tax forms to those individuals." Kap further explained that when N-PIE reported on its educational record, the board demonstrated that the organization was meeting the purpose for which it was incorporated because "if the activities of the organization vary too far from that [mission], then it puts the status in default, so to speak." Therefore the board built structural capacity by filing annual 990 tax returns in a timely fashion, reporting on how the organization has met its educational mission, and demonstrating with accurate records of its use of funds that it is indeed operating as a nonprofit organization, thus maintaining N-PIE's 501(c)(3) status.

Also required in bylaws and nonprofit regulations, the board of directors called annual meetings of the members where they delivered an annual activities report regarding the planning and implementation of the educational program and an annual financial report on the record of business transactions reflected in the budget. Gam explained the importance of these reports:

> If I am a member of the organization, a member, not a board member, and there is
>
> an annual meeting, and the financial data is submitted for a membership review
>
> and I ask the question about the financial report, and I ask about the number of

members in the organization, and what kind of members are they, and can we account for how we spent those dollars through various categories, I have to be satisfied as a member of the organization that the dollars I have invested have been properly used to serve the mission of the organization. If that has not happened, and if there is any question about that I would be willing to bet, especially if there were an artful question from a member, I would be willing to bet that throughout that room of the annual meeting there would be a rumble and a murmur of discontent with the manner in which the data are reported.

Gam concluded that it was crucial for the board to take particular care in the reports to the members, especially regarding financial aspects. It was apparent in the data that while failure to report properly to the government could result in a threat to the organization's 501(c)(3) status, it was equally important that required annual reports to the members be transparent and accurate.

The only remaining component of structural capacity to maintain N-PIE's nonprofit status was the periodic renewal of the organization's incorporation in the District of Columbia, a point raised by 3 participants. Del said, "We are a DC corporation. So we have to pay a fee to DC, $75 every 2 years," and explained, "The registered agent . . . saw it in the last 3 or 4 months and sent it on to [the treasurer]. So that's okay." Chi concluded that as long as the organization continued to do business as it should, doing everything required, N-PIE's nonprofit status would be maintained, and the board did not have to reapply for 501(c)(3) status. Consequently, the board built accountability through twofold educational program reports and nonprofit business

practice reports to the annual meeting of the members and in the annual 990 reports to the government, as well as the intermittent payment of incorporation fees.

In summary, a double-barrelled approach was required as both mission and fiscal aspects of the organization drove the board of directors' structural capacity, dictating organizational structure and operations. N-PIE's capacity for accountability increased as the board of directors built structural capacity through incorporation, organizational structure, direction of operations, and nonprofit status. Responses also focussed on the leadership provided by the board of directors.

<div align="center">Governing Capacity</div>

The mechanism of governing capacity emerged in discussions around how the board of directors moved the organization forward as leaders of the organization. Responses indicated that the board built governing capacity by shepherding the vision, serving the members, and conducting organizational planning as well as guiding the implementation of its educational program and exercising oversight in the care of its treasury. As its governing body, the board was accountable for meeting the mission and raising the visibility of the organization, the subject area, and subject area education. Three main points regarding governing capacity were articulated in the data: stewardship, mission, and advocacy.

Stewardship

The topic of stewardship in the capacity to govern emerged from discussion of the board's accountability for organizational leadership. Respected leaders served on the board, as indicated by positive statements that emerged from the data, leaders who were responsible, accountable adults, accessible and responsive to members, willing to assist,

and open to ideas. In various conversations with participants, these leaders were identified as stewards who not only provided oversight for the management of the organization but specifically oversight for its fiscal practices and educational programs. The directors were stewards for the organization's vision, membership services, and treasury.

As its stewards, directors moved the organization forward by holding to the vision. Kap explained how nothing worked unless the board leadership maintained a strong sense of purpose:

> A small organization, a special-purpose organization like ours, relies upon an organic process, a grassroots process where ideas just kind of become obvious. The fact that they are necessary is just patently obvious to everyone. We need to tend to leaders of [subject area] schools (I mean, my god, of course!) and pivotal teachers within those [subject area] schools, and bringing people together to share information, to look at best practices, to learn from each other, to review the status of requirements for further training at college and university level, and to create dialogues, etcetera, etcetera, etcetera. It's all germane to the organic process.

It is this holding to the vision, shepherding the organization, which described the vital importance of building the capacity to govern, for how else could the board lead the planning to fulfill the organization's mission and purpose?

All participants agreed that the board built governing capacity through their stewardship of organizational planning, for as Chi stated, "Any good organization is always planning. It is planning for the future." In order to discover how best to serve N-

PIE's constituents, and for the organization plan to be where it ought to be, Bet, Del, and Gam agreed that N-PIE had to learn the issues. Alph suggested that, as stewards of the planning process, a nonprofit board would collaborate with members to set the direction to be taken, in that "the agenda for the organization should be the consequence of what it hears in a serious way from its members." Chi said the board gave members the opportunity to make helpful suggestions on critical issues, asked what services members would most value, and tried to incorporate any reasonable requests. Gam summed up this symbiotic relationship between members and the stewards of the plan:

> Organizational planning is a combination of what you have learned from listening
> to your members. But it is also a combination of the imagination of those who serve
> on the board and their ability based upon the positions they hold in the [subject
> area] community to reliably predict (well, you can't reliably predict), based upon
> their knowledge of their various domains, where the [subject area] might be going,
> and therefore to direct the planning in a fashion that makes it more responsive to a
> broader range of issues that concern us all or that may concern us in the future.

Three participants agreed with Chi that member involvement continued once the board had a strategic plan in place:

> That somehow is vetted throughout the membership so that people understand
> what its goals and purposes are, what its goals and objectives are. Whatever that
> is, then, not only does the board that is directly responsible for it have to have a
> way to evaluate its effectiveness, but then also needs to be able to report that back
> out to the membership.

Del said that although there was no current plan, the directors were to hold a facilitated

retreat to complete a 3-year plan at that summer's board meeting, where, Chi said, the

president, with a new executive director, hoped to set a new course. Kap observed that N-

PIE had come full circle and that the new president wanted the organization to "get back

to the basics of being of service to the individual schools." Thus, the directors built

capacity as stewards of the organization's vision by collaborating with members in

organizational planning. The board thereby increased its capacity to govern well through

its efforts to provide optimum service and to be accountable to members for the results of

the planning process.

A specific example of collaborative planning emerged as 6 participants discussed

board stewardship of organizational planning for its service to education. "Members were

entitled to services," as Chi said, "and the board was accountable." As stewards of this

service, the board provided oversight for the organization's educational program to meet

its mission and provide for its member schools. As one important focus, N-PIE's board

organized its educational program primarily around sharing expertise among members.

Bet summarized the approach to conference planning, where the board asked members to

run workshops and sought suggestions for future topics, and how, by "addressing those

issues or concerns through national conferences and other kinds of workshops and

conferences throughout the year," the board provided members and other interested

parties with N-PIE's professional development program. These results indicated that

governing capacity was built through board stewardship of the planning for the

organization's educational program in collaboration with and service to the membership.

However, Gam added that it was a challenge for the board to "maintain the kind of important educational connections where it is obvious that their membership in our organization provides them with the kind of administrative diet, if you will, that sustains them from one annual conference to the next." Bet gave one example of how the board met this challenge by describing how, when preparing a move to a full day program, N-PIE provided access to other schools with a similar model, which Bet's school contacted for help and advice, which "didn't come from a meeting or a workshop or a conference." The board's stewardship of educational connections provided the assistance to school leaders that sustained members between conferences. However, the directors were also stewards of the organizational finances.

Like all registered nonprofits, as Alph stipulated, N-PIE was required to have a board of directors that included those assigned financial oversight roles. Four participants discussed the board's accountability for oversight in connection with fiscal activities and the specific roles among the board of directors. There was a sense among participants that the board was enacting accountability procedures as they were laid out in the policies, and, like Bet, left "that kind of responsibility to the people who are responsible for it." Kap emphasized:

> The more that can be structured, that oversight, and broadened, in a way that is
> easy to handle but still clarifies and makes transparent to those folks the nature of
> the income and expenses and how the money is handled, the better.

The board built governing capacity by learning to provide oversight throughout the fiscal year. Kap and Del described a relationship between the person handling money and the treasurer overseeing that, but no clear picture of what happened on a regular basis. Del

claimed to be upset due to misgivings that the executive director had informed the officers that state taxes for two recent conferences had not been paid, and yet they had not informed the other directors over the span of several board meetings. Del said, "It is their judgment that it is not our business. But we are part of the board, and that is our business. Accountability is our business. Accountability for finances is our business." Of those on the board who were executive directors for other organizations, Del claimed that few had the necessary board management skills or experience with nonprofits to ask the tough questions. Del insisted that a change of attitude was needed to avoid a fiscal crisis and found that:

> People are shy about taking a straightforward yes or no position with finances. Do you know what I mean? I think people bury the issue of finances into feelings. "Oh, we don't want to hurt his feelings. He's doing the best he can. She's doing the best she can. Oh well, they didn't quite get to this." It's a straightforward yes or no. Okay. It is a list of things you have to do, and you have to do them.

Del wanted transparency plus clarification: "I just want to know what's been done, that's all. If I can help with it, I will be glad to. I'd just like to see it be like clockwork." Del went on to say that a treasurer who knew that would guide the board financially. "That is what the treasurer really ought to be doing. They should be having this calendar for the year and having everything on it. And then they just make sure that it gets done and reported to the board." Del offered that the incoming treasurer "has all kinds of experience. Maybe he can put these things into place." Thus the board built accountability by assigning specific roles to directors including accountability for fiscal oversight, realized through policies and procedures that included transparency in

monetary transactions, and insistence that financial obligations be met in a timely fashion.

These results showed that the board of directors built governing capacity through stewardship by being accountable for organizational leadership. As stewards of the organization's vision, the board leaders collaborated with membership in organizational planning. Furthermore, the board exercised oversight of N-PIE's fiscal practices and membership services, particularly the educational programs that fulfilled its mission.

Mission

The board of directors built governing capacity by meeting the N-PIE's mission. Four participants agreed with Del that the board, as the organization's governing body, accepted its "general moral duty of having to be the responsible agent to carry out the mission." As Zed put it, the directors were "responsible to the mission statement of the organization." Documents revealed that N-PIE's mission was to promote excellence; promote the development of new schools; and provide leadership through professional development and support for its membership, through communication, and through advocacy, to serve its educational constituents, thereby serving education. Gam explained the philosophy of having a mission statement and the importance of the board acting on it:

> What is the organization about? What do we stand for? You can have a mission statement and you can have a vision. But unless that mission statement is characterized in action, unless I can infer from the actions that the organization takes seriously what the mission is, then what you have is a board and an organization that is not moving toward anything. What they are merely doing is

keeping their arms around what will become eventually an ever-decreasing membership because there is no passion for and no indication that the organization is fulfilling its mission through any concrete series of acts.

Kap further contended that "the operations and functions and proceedings of our organization need to be in line with our accustomed purpose and our stated mission and the purposes that develop according to our experience in implementing or addressing those purposes and mission." Bet declared that fulfilling the mission "is almost basic and generic to the whole organization. Being accountable to its mission, that is how it serves the school and the reason that we belong as member schools." Thus, as the governing body of N-PIE, the board of directors built capacity by accepting the responsibility to fulfill the mission on behalf of the organization's members.

Five participants discussed how the board was accountable to satisfy members on the value of their investment in terms of serving the mission. Zed explained that "member schools and their partner organizations, friends and parents, invest in the board, and they look to the board to further the goals, mission, of the organization." Gam emphasized the importance of the board accounting to the members on how the mission had been met:

It is absolutely necessary that there is no question about the organization and the organization's commitment to its mission and to its ability to provide the members with the kind of information that may be relied upon. It is only through that means that we can say truthfully to our membership that we are protecting your investment.

Gam went on to explain the consequences of failure to meet the mission or account to members: "Imagine what would happen to the members were they to learn that their trust

was played with in a fashion that made them appear to be fools in their support of your organization." The board of directors therefore built governing capacity by being accountable to members regarding how their investment in the organization was used to serve the mission.

Kap stated that the board needed to be accountable to its mission or purposes "not just with the dollars in a way that is transparent to membership and to each other in leadership, but in putting into place the program of the organization." As Zed pointed out, the board provided a program to support education designed to enhance the ability of the individual student. Del explained that the educational program attracted members. "They are looking for models, they are looking for training. We can help." Chi explained:

> Any time that teachers or schools out there are trying to start up or are looking for professional growth kind of opportunities, they are going to hopefully look to an organization like ours for that, whether it is individuals to come help them, or whether it is the organization itself that can in some way provide assistance, or whether it is through the annual conference.

The board built governing capacity through its educational program that fostered professional learning opportunities for leaders of member schools and supported new and emerging institutions through education by experienced members.

Thus the board built governing capacity by accepting its duty as the responsible agent to fulfill the organization's mission, by protecting the members' investments in serving the mission, and by moving the organization forward by realizing the mission in the educational program offered to members.

Advocacy

The board built governing capacity by raising the visibility of the organization. They did this through advocacy for the organization itself, for the subject area, for subject area education, and for subject area schools. Kap discussed how those who joined N-PIE and went on to lead it became advocates for the organization, which in turn raised its visibility to attract new members:

> The board of directors have a good understanding based upon their own
>
> involvement in the organization and their own sense of the value of the
>
> organization to them as professionals and to the programs they represent. It is a
>
> very special organization, and it has a place of honour and respect among those
>
> that have been involved in it.

Kap described as typical the reaction of a newcomer at a miniconference, "who seems to be in for the long term now having gleaned a little bit of value from just this experience." As individuals and as a collective, the board of directors built governing capacity by advocating for the professional growth offered by the organization and encouraging others to take advantage of participating in it.

On the other hand, Del and Gam raised the issue of the board's accountability for the organization's status at the national and international levels in the educational community. Del claimed that N-PIE lacked a certain necessary level of identity and challenged the governing body to provide better advocacy to raise N-PIE's visibility, for even the largest related organization did not know N-PIE: "We should be up there with everybody, all the other little organizations and big organizations in the country and in Canada that are doing anything. And always, our name is never mentioned." Del went on,

"We can't be expected to have a role if nobody knows who we are." Del concluded that it would be too much for the board to ask of a single executive director to provide the advocacy required to make the necessary improvements in "our status in the community, in the [subject area] community, the [subject area] education community." Del said that the board would have to arrange for three or four additional people to work on it. Meanwhile, Gam warned that any damage to N-PIE's reputation could counter all board efforts in advocacy for N-PIE and lead to isolation:

> Were the organization to experience difficulty in its reporting procedures, or be found wanting in the reporting of the information to the IRS, that that would very quickly spread throughout like organizations, and the appreciation for the work that this organization does would be materially compromised by the perception of those organizations with whom you partner or with whom you work. And those folks would say, "We have to get away from these people." And so, essentially you would find yourself isolated in an environment where you really have no one to talk to.

These results suggest that it is of vital importance that the board of directors built the governing capacity to advocate for the organization to raise its visibility and to protect its reputation within the subject area and subject area education community.

Three participants discussed how N-PIE's board of directors advocated for the subject area in the educational community. Zed pointed out that the board enacted policies and worked to raise the visibility of the subject area by promoting aspects of it "within formal education but also within the community through the partnership with community organizations and with parents and supportive organizations." Understanding

that, as Gam said, "many members are overreached with responsibilities in attempting to maintain their own schools," the board of directors built governing capacity by guiding the organization to respond to the needs of their members by providing those members with support and advocacy pieces that promote the best in subject area education to use in their own institutions. In so doing, the board raised the visibility of N-PIE within those member schools. Gam explained why schools needed advocacy pieces:

> If you are head of a [subject area] school, there is never an opportunity to sit back and relax and say, "Okay, everyone knows that I am necessary and therefore I no longer have to strap on the armour of somebody who has to defend the [subject area]." You can never take it off. You may get down to the chain mail. But eventually you will still have to put on the armour, saddle up your warhorse, and pick up your lance, because the wolf is never far from the door. And that would be the wolf of reality. That would be the wolf of bureaucracies that do not understand the contribution that the [subject area] makes. . . .If [all subject area organizations] were to do surveys with our memberships, I'll bet you that we would find that there were . . . some common themes that run throughout all [subject area] organizations. What kinds of resources do we get? Why are we so overlooked with resources? How do we make sure that we maintain our position within whatever bureaucracy we find ourselves in? How do we protect what we are building? How do we grow what we are building? If we can't grow, if we are standing still, we are absolute targets for any new district level or ministerial level bureaucrat who comes in and wants to make change and understands change as speaking loudly to the voting public about protecting their education dollar. Well,

while they are protecting the education dollar, they are absolutely severing the

passion that students have for the [subject area], maybe the only place that there is

passion in their lives for education.

Leaders within member schools were by default advocates for the subject area and

subject area education in order to promote the value of their own institutions for the

students they served. The board of directors, in governing N-PIE, built the capacity to

advocate for the subject area and education in order to support the members schools and

their leaders. As well, by providing advocacy pieces the directors raised the visibility of

the organization within the educational community. Furthermore, advocating for the

organization itself, and the value its program had added to the profession, built the board

of directors' capacity for governance and contributed to their accountability to their

members and their purpose.

In summary, the board of directors moved the organization forward as leaders of

the organization through the mechanism of governing capacity. N-PIE's capacity for

accountability increased as the board built governing capacity by shepherding the vision,

serving the members, and conducting organizational planning as well as guiding the

implementation of its educational program and exercising oversight in the care of its

treasury. Furthermore, responses regarding governing capacity included raising the

visibility of the organization and advocating for the subject area and subject area

education.

Communicative Capacity

The mechanism of communicative capacity emerged in discussions around how

the board of directors gathered, assessed, and disseminated information. The consensus

among participants was that, while the organization's communicative capacity was "good," as Bet said, "It could be better. . . . The frequency of communication could be improved." Chi conjectured:

> Any organization can probably be more communicative and that can depend on the board leadership, can vary from one board president to another, from one executive director to another, the extent to which it is done, the amount of communication, and so on.

The board was accountable for the flow of information between the organization and the members, the educational community, and the government regarding both its educational mission and its duties as a nonprofit organization. Three main points regarding how the board of directors built communicative capacity were articulated in the data: management of information, avenues of communication, and use of media.

Management of Information

During discussions about communication, Kap brought up the board's management of a "clearinghouse of information." The use of this term encapsulated the comments by participants about the various sorts of information needed to fulfill the organization's external and internal accountability, such as organizational information for the board, for the government, and for the members; information on government or national issues for the board and the members; and member information for the board and other members. The vital nature of managing information for the board was illuminated in references to the misplaced trust and lack of transparency of an earlier period, as described by Alph:

[N-PIE] functioned for a long time with a very loosely structured accountability system. This isn't to suggest that it never had any accountability, but it was very loosely structured. All of the financial aspects, the policies and procedures, etcetera, were reported periodically to the board of directors (this is my view) in a relatively informal kind of setting. Board meetings revolved around, or certainly included as a primary factor, this kind of accounting from its management.

Over time, Gam explained, the board increased accountability as it built communicative capacity to ensure that "membership, and importantly the board that serves the organization, receive the kind of information that helps them make the decisions that strategically place the organization for success." The board also managed information that revealed how N-PIE had met its mission and kept its fiscal record to be reported to the members and to the government in order to maintain its nonprofit status.

The board built communicative capacity by managing the organizational information needed by the board of directors. The most frequently mentioned information was fiscal in nature. Alph explained how, with the current executive director and treasurer, "there were actually two accounting systems that were reconciled quarterly and that served for greater accountability in a lot of ways." Kap agreed that quarterly subsidiary reports provided reliable information to the board. Chi explained their importance in keeping the board informed:

> If they are going to do their jobs responsibly, then they have to have that. That is the purpose of the quarterly report. That is the purpose of the copies of bank statements to the president and the treasurer. So if there is any particular concern that sends up a red flag or something, we can keep people informed.

The board also managed information required by the government and included on the annual 990 tax return. Alph said that the 990 required full disclosure of fiscal information. "You've got to report all that goes on annually, financially." Chi stressed that, in the information sent to the government, it was critical that the board be "as transparent as possible, not just about financial matters but all matters." In addition, Del insisted, "There should be an annual financial review, plus an audit, plus an annual report for the organization." By managing the fiscal information required for the financial reports to the board, the membership, and the government, the organization's directors built communicative capacity and fiscal accountability,

The board in its communicative capacity disseminated organizational information from management and board committees to its members. Maintaining 501(c)(3) status required compliance with N-PIE's articles of incorporation, bylaws, policies, and procedures, which included, as Alph said, "accountability to and with the membership." By providing evidence of the organization's compliance with these regulations, the board demonstrated accountability to N-PIE's members, as all participants addressed to some greater or lesser extent. Zed noted that "it has to be absolutely transparent to the members. They have to know exactly where the money is expended, where it is received." Regardless, Zed added, all organizations had to waffle on this responsibility, as they did not have time to fully disclose everything that they had deliberated, and Zed assumed that all information was available to members on request. However, Zed declared the board's sharing of information in the proposed budget both interesting and "wonderful" compared to other organizations that reported only their income and expenditures. Zed recalled:

There was always a proposed budget, which is not always available in every organization, I tell you, from some boards I'm on. They don't all prepare a proposed budget, so they don't all compare the proposed budget with what's happening.

Zed recalled, "Each committee within the organization is responsible to the board." Chi confirmed, "There is a reporting throughout the year to the board and ultimately to the membership at its annual meeting." Kap remembered how committees reported under a certain past president where objectives had to be met and documented:

It seemed like the reporting was unnecessarily complex for the kind of simplified focus of the work. And yet it lent a sense of professionalism and accountability, if you want to use that term, where committee chairs were putting down in black and white exactly what their accomplishments were. I think the style of the reporting was the most negative part of it. I don't think the communication end of it was. There was nothing wrong with that. And I think that is essential to further the work and the workings of the organization to be communicated, documented, and enjoyed or appreciated by everyone.

Kap also found that "even though maybe it wasn't neatly packaged information, a researcher or someone else who was interested in it would be a lot closer, would be able to get it through that committee structure." These responses indicated that the board built communicative capacity when it ensured that members received organizational information such as evidence of its compliance with 501(c)(3) regulations, budget projections, and board committee reports from the directors and from management.

The board managed relevant information from members in a number of ways. Primarily, they had the membership database, which, as Kap pointed out, the board, the management, and the members alike could use to direct to or be matched "with others in the field that might be good exemplars." Because one recent problem has been "just making sure that we have accurate membership records," Chi claimed that the board was working "right now with our new executive director on better ways to get that set up." Del stated that the board did not "really understand who our members are, what they want, what their issues are." Gam agreed with Del that the board did not have "a very clear notion of how best to serve the constituency that is currently the members of the organization. What do they need? How do we go about delivering that to them?" In contrast, Zed argued:

> N-PIE has been very ahead of the time in this in surveying membership, in surveying potential membership, regarding needs, regarding their particular programs. You know the survey done by the school in [Southern City, Southern State], which developed what the members look like, is particularly important because it answers the question of who is out there. Who are we serving? And I think that is innovative to say, "Who are we?" And so the board doesn't assume who we are. They know.

Therefore the board managed information from the members in the form of the membership database and surveyed the members in order to better understand who the members are and how the organization might better serve them.

In addition, the board built communicative capacity by periodically collecting feedback, particularly member comments about some aspect of the organization, more

specifically assessment of the organization and conference evaluations. Alph summed up the consensus regarding assessment of the organization: "It is important that the organization continue to try to get assessment from its members as to all of the aspects of its operations so the board is informed by its membership, in a significant way, not just two or three members." Bet argued that it was helpful for board planning that members "always have opportunity for input around the most critical issues." The feedback information ranged from the needs, wishes, and expectations of the membership to major issues in the community. Del remembered, "We used to send out, at least once or twice a year, a member satisfaction survey: What major issues are you are facing in your community? How is [N-PIE] serving you? What would you like us to do?" However, regarding the feedback response, Alph stated:

> Again that relates back to the kind of communication that has been encouraged over the years. The participation in survey instruments has been really very small. Asking for assessment at an annual meeting where a relatively small percentage of the member schools actually participate annually is something, but it's not comprehensive. So, yes: There needs to be more done in that area as well.

Del agreed, stating:

> I don't think we have the resources to go in greater depth in terms of the assessment. Again, I think that is part of that communication with the membership. What I mean by membership is not only paid members but potential members too. I would put that under communication problems with them. There is no real assessment.

Gam mentioned another proviso regarding the annual meeting, in that "if you are talking about assessment in this organization (pause)—the only time they get to feedback right now is at the annual meeting. If you don't attend the annual meeting, then you don't get a chance to speak." However, Zed recalled, "You can have a voice, a direct voice, to the board through a committee and affect a change. And so that is direct feedback from the membership. But only the membership that's willing to do that." These responses clearly indicated that the board built communicative capacity when it collected feedback through members' assessment of the organization or direct member feedback at annual meetings or through committees.

Another example of the board's capacity to manage information from members was through conference evaluation. Six participants found the process fairly good but varied in their responses. Kap concluded that "the conference evaluation process has had its ups and downs. That was always a fairly good way of assessing the value of the conference, and the components of the conference etcetera." Bet added:

> There are evaluations at the annual meeting, when we have an opportunity to assess what happened, not only individual workshops but the overall conference itself. And that certainly is helpful, I would think, to the leadership as they plan and are accountable to the membership for future meetings and future topics to be discussed.

Del concurred: "We used to have very good feedback forms that were collected from everybody who was at the conference. Giving us ideas of what they liked, what they didn't, and what they would like to see the next time around." Zed, however, indicated that there were limits to the value of this feedback: "Of course, there's always evaluation

of conferences. There is always evaluation of lectures. Every lecture you go to gets evaluated in this day and age. But generally that is a positive evaluation and not terribly useful in my opinion." Del described how the board used this information to set the conference agenda: "We used to take those issues for the next conference." Therefore, it was clear that the board built communicative capacity when it solicited responses on conference evaluations, which some acknowledged as limited in value due to overwhelmingly positive remarks, while most accepted the evaluations as helpful, particularly in planning the agendas of future conferences.

The data showed that there was general agreement regarding the sorts of information that N-PIE leadership was accountable for in its capacity to manage information for its board of directors, for the government, and for the members. However, what was not as clear was the depth of the board's success in that capacity. In order to build communicative capacity, the board facilitated the flow of information within and without the organization.

Avenues of Communication

The communicative capacity provides a mechanism for board members to gather, assess, and disseminate relevant information along a number of avenues of communication. This theme arose in discussions of how the board maintained and improved accessibility. The board built communicative capacity by creating a two-way flow of information between board and members, between and among members, and between the board and the nation.

While participants most frequently described communication between the organization and its members as predominantly one-way, Del went so far as to say, "I

think we have a major problem in communication between the board and the membership." Del argued, "It's both directions. We are not communicating with them, and they are not communicating with us." Alph agreed: "Communication is primarily for this organization a one-way street. It has not yet found a way to involve its membership in any kind of continual dialogue." Alph related the lack of input from members to the way the board communicated with them.

> There is not a sense of urgency that I am involved in this organization. That has to do with the kind of communication that comes from us. Yes, there is a newsletter. Yes, there is a website, both of which have improved over the years. But still, the participation, communication is a two-way street, and the participation of members in that has been very, very minimal, in both of those things, both of those areas."

These responses clearly suggested that the board built communicative capacity by creating opportunities for and fostering the flow of communication in both directions between the organization and its members.

However, data revealed that the board provided avenues for two-way communication between the board and the members primarily at the conference, in the annual meeting, and on-line. Kap noted that at conferences, board members were identified and members were encouraged to meet them. Alph explained how board accountability to exchange information with members required calling an annual meeting:

> You are accountable to your membership because you are required by your status to hold an annual meeting of the full membership. You must do that, and you

must do it within certain guidelines. In other words, you can't simply announce
Tuesday that on Wednesday you are having an annual meeting. You have got to
give 4, maybe 6 weeks' notice, 4 at a minimum, a notice of the time and the place,
and the agenda.

Zed found that the board provided avenues for two-way communication at the annual
meeting and with "ongoing dialogue through their website." However, Kap expressed his
opinion with the proviso that the board had been better equipped to handle inquiries
"when we had an active committee structure." But regardless of the organizational
structure, the board provided opportunities for informal face-to-face interactions between
members and directors at the conference, for more formal exchanges at the annual
meeting, and the potential for dialogue on the website.

Besides building communicative capacity by fostering two-way interchanges
between the board and the members, Zed claimed that "one of the most important things
in any organization is the facilitation of networking among the members to impart
experience and knowledge to more junior members. A good board facilitates that through
whatever means they can." Zed also pointed out that fostering links between individuals
"is a communication piece, so that if I have a problem, I can communicate that to a
member who might have a solution." The example that Zed used was the organization's
support for emerging schools, "new organizations within the bigger organization." Zed
explained that the board had the capacity to provide this support "with education, because
they are an educational organization. With provision of previous experience, with support
of members who have already had an experience of partnering, with members who
already know how to do whatever they are doing." The board provided that support

through sessions for leaders of new schools at the annual conference. Zed explained,

"They meet together and discuss and present problems. And more senior, more

experienced members of the organization present possible solutions."

However, the board also provided a conduit to disseminate information from the

government or on national issues to N-PIE's directors, management, or members. Bet

expanded on this idea:

> The leadership could disseminate information about issues, or if they are in fact in
>
> tune with what's happening in Washington, that may affect the [area of education]
>
> or [the funding body for that subject] or those kinds of things, then that
>
> information could get to us more quickly, so if we needed to contact our senators
>
> or our congressman, to support something, we would have that information
>
> coming from a reliable source.

As an example, according to Chi, the board raised the visibility of the organization in the

educational community by "keeping people, at a national level if possible, informed of

the importance of [subject area] advocacy, of [subject area] education advocacy." As well

as building communicative capacity when it disseminated information of national

concern, the board provided reliable and useful information to its members.

Gam suggested "that previously neither the passion for nor the system was in

place for it that would communicate useful information to the membership on a regular

basis," and added that the board was "on the cusp of some significant changes that will

affect communication with membership." Interview data made it clear that the board of

directors had the capacity to facilitate the flow of information along avenues of

communication between board and members, members and board, members to one

another, and between the board and the nation. Furthermore, the data indicated the necessity for the board to build communicative capacity by making significant changes toward improving the flow of information to all constituents.

Use of Media

How the board built communicative capacity by overseeing the use of media arose in various discussions around communication issues and solutions. To ensure effective communication with members, Chi stated that the board needed to improve the use of media, although "most of that infrastructure is in place." Bet summarized the consensus that a better system and enhanced use of electronic communication would increase and speed the flow of information along the various avenues of communication, "whether it is national information or information that the organization wants to disseminate, or it is somebody in need." Data suggested that the board could improve the use of media with a more effective use of email, an on-line newsletter, and an enhanced website.

Regarding the use of email communication between the board and the members, Zed explained, "With your membership, as with any organization, comes a list of the board members and their emails that enables you to contact the board directly." Furthermore, Zed added that since the board list was also published, anyone could email information or opinions to the directors and officers. Like most people, Bet acknowledged living in front of a computer screen and receiving N-PIE email sent to members:

It is usually something that needs to be dealt with in a timely manner. So if I get

information from the leadership, I am going to see it in a timely manner. I think

that would be better than trying to use the print snail-mail route.

Although it took time for members to read emails, Gam remarked that "they come to us

on our desktop and we get the feeling that the umbilical cord between us and the national

organization is much stronger, healthier, and more nutritive." Since everyone was able to

receive them, Kap claimed to love "the immediacy and efficiency of e-messages," and

suggested an improvement in two-way email communication between the board and the

membership:

There is only one recipient per institution. I would like to see, for institutional

members at least, an encouragement, if not a requirement, that there would be

multiple CCs per receiving institution, so that the coterie of folks that would be on

the receiving end in each of them would broaden the message and get it to the

rank and file folks more quickly, or at least allow for that process to take place.

Again that is an accountability or oversight, not to leave the communication

privileged to the one person. Maybe that same structure could allow for feedback.

If the head of a school or program could designate a group to receive, and maybe

that same group could accept the responsibility to provide feedback, critique, and

evaluation of the program to the executive director and president or whomever,

just through a return.

Finally, Bet suggested, "Given the day and age of computer communication, maybe N-

PIE should have a listserv where we can sign up and go in and propose either topics or

concerns that we may have and get feedback from others." However, other participants

said that there was a listserv in place already. Regardless, it was clear that the board built communicative capacity by improving the use of email for communication between directors and members and among members through the organization's email services.

The board also built communicative capacity through the medium of the newsletter, as 4 participants acknowledged. But Gam questioned: "Every organization has a website. Every organization has a newsletter. What are our web site and our newsletter, what are they meant to do?" Bet found the newsletter interesting, "but by the time we get it, it's old, it has lost its timeliness." To build communicative capacity, Chi revealed, "instead of a quarterly hard copy newsletter, we are going to develop an electronic on-line newsletter that can provide much more frequent and therefore more timely kinds of information out to membership." Gam added that the board also planned "e-blasts that will go out from the executive director's office on a regular basis." Gam expressed hope that "electronic newsletters will establish a regular opportunity for members to express their concerns, their views, and their thoughts about educational issues and pedagogical issues, but also about the organization itself and how the organization can better serve." The data revealed that the board built communicative capacity between the organization and the members with the creation of a timely on-line newsletter, enhanced by regular e-blasts from management.

Finally, N-PIE's website was examined by 6 participants, whose comments provided further evidence that the board built communicative capacity through the use of media. Chi and Zed discussed existing web services and plans to enhance them. While Chi hoped that the site could provide "some sort of computer mechanism for membership to get information back to the board, to the organization, and network with one another,"

Zed pointed out that a forum on the site already existed which gave individuals opportunities to communicate with the organization or connect through online dialogue around posted questions. Zed said that N-PIE also posted "policies, procedures, and position statements." Furthermore, Chi added, the site hosted a career service where members could post jobs and resumes or perform a job search. The website could also be the solution to keeping accurate databases for information requested by member schools or individuals, which Chi said the board must maintain. Kap pointed out that N-PIE published a book several years ago about the various models of schools represented in the organization which "could certainly be on-line, available, up to date, and being added to fairly easily." As for information on the website about subject-area schools, Kap said:

> It is less available now, unfortunately. If you go to the membership page on the
> website, there are institutional members, but I don't believe they are categorized
> in any way. Some of them are live links, and some of them, many who you
> expect, big successful schools, are not live links. So that is a little frustrating
> because if you guess at what a school might be but it doesn't have a live link,
> that's unfortunate. That is an obvious shortcoming.

To optimize assistance to new programs, Kap observed that lapsed members that might serve as models could be left in the database. To respect and add value to membership, Kap suggested that N-PIE could provide more access to on-line information and databases to dues paying members while it restricted access to the public face only for the general public. Considering that the email listserv and the school discussion group on the website were not being well used, Chi said, "It is hard to know how people are going to use those kinds of services." However, there was general agreement that the existing N-

PIE web site could be upgraded to build the board's communicative capacity to share information with members, gather information from members, and encourage communication between members and the organization. For N-PIE to achieve state-of-the-art communications status required the board to build communicative capacity by making significant changes in email communication, the on-line newsletter, the website, and use of the web by all constituents.

In summary, the board of directors utilized the mechanism of communicative capacity to gather, assess, and disseminate information. N-PIE's capacity for accountability increased as the board built communicative capacity by managing the flow of information between the organization and the members, the educational community, and the government regarding both its educational mission and its duties as a nonprofit organization. The use of media as well was articulated in the data on communicative capacity to manage the flow of information along complex avenues of communication.

<div align="center">Educative Capacity</div>

The mechanism of educative capacity arose out of the question of sustainability in discussions about the organization's capacity for external and internal accountability. It is one thing for any given board of directors to have built structural, governing, and communicative capacities. It is another thing altogether for knowledge regarding those capacities to have been passed on to the next generation board. Del stressed that the board needed "to be very accountable financially, mission-wise, and developmentally." It became clear over the course of that interview that Del did not mean organizational development or board leadership. Rather, Del's use of the term "developmentally" was the crucial clue to educative capacity, as Del emphasized the need for the professional

development of directors. This educative capacity was the mechanism that allowed the board of directors to learn about the work of the board. The organization's leaders built educative capacity through the transfer of knowledge regarding the structural, governing, and communicative capacities of the organization to the board of directors, contracted management, and organizational members. Three main points regarding how the board accomplished a sustainable capacity for accountability by building educative capacity were articulated in the data: transition management, board education, and member education.

Transition Management

The board built educative capacity by managing transitions to ensure the transfer of knowledge to each new board, which would allow directors to apply organizational memory. As Del insisted, "Because of turnover on the board, the historical understanding of the purposes and history of the organization does not inform current decision-making." The transfer of knowledge regarding governing capacity would include reviewing responsibilities for systems of oversight. Based on past practice, Kap's observation that "the responsibilities of each of the members of the executive committee and other board members are clearly defined and reviewed and discussed" revealed that the board had previously built the educative capacity to manage board transitions by orienting directors to their responsibilities. However, Del's counterclaim was that the current board did not review these responsibilities.

It's just that people come in, and they are going to do their own thing, they are going to make it their own thing, they are going to enliven the organization. But

they forget the basic business piece in the organization that has to be met by the board.

Chi spoke of board forgetfulness as well with the example of the incorporation fee payable as a DC corporation, which came as a surprise when the current treasurer received the renewal notice.

> We are currently registered in the District of Columbia and we have to, I forget how frequently that is. I don't think it is annually. I think it is like every 3 years and we just reupped. . . . Yes, it is something that if you are going to conduct business as a nonprofit in the District of Columbia you have to be registered. I don't know if that is true of every state or not, but apparently it is true for the District of Columbia. And I didn't know that, and that it why I don't I think it is annual. It must just be every few years or something, because I just got a notice within the last 3 or 4 months.

Because it was not an annual fee, the treasurer was not aware of the necessity to pay an incorporation fee to renew every couple of years, indicating the need for transition management in the treasurer's role for this aspect of nonprofit fiscal responsibility. There was additional confusion among participants regarding the treasurer, with some agreeing with Gam that "the treasurer of the organization is incredibly attuned to what's necessary to maintain in the board and in the membership a sense of accountability, responsibility, and integrity"; some, like Zed, unaware of the process of oversight for financial management; and some, like Kap, who hoped but no longer knew whether financial oversight by executive director, treasurer, and president was "at least three-way, but with real palpable procedures in place." Therefore, findings relating to the orientation of each

treasurer to specific duties regarding financial oversight pointed to the board's need to build educative capacity by managing transitions by reviewing roles and responsibilities for each generation of directors.

Just as for the entire board, existing board committee functions and responsibilities have to be passed down to the next generation through transition management. Three participants mentioned a finance committee. Chi said that the committee was "in place in name, in place in practice. It's been inconsistent. But it's used as necessary and it is something that probably needs be used more consistently and with more regularity, in all honesty." Del agreed that a finance committee was a necessity but found while serving on it that the treasurer tended to speak only to the executive director. On the other hand, Alph declared:

> There was a finance committee, which in my view, and I am being very candid here, did not function with any effectiveness or efficiency at all. That was unfortunate, but it was a reality, and so that budgets, for example, to which one had to be accountable, were developed by the management and the treasurer, in that order, and never really had the scrutiny of a finance committee. What they had was the scrutiny of the entire board. But that left out an important step that I see in accountability in other organizations.

This discussion is a clear indication that the board could sustain accountability for board procedures and build educative capacity by ensuring that each director is aware of the practices expected of each generation board committee.

Critical to building educative capacity is managing the transition of responsibility for 501(c)(3) regulations. Other than the rule cited by Alph that nonprofit boards must

assign roles for fiscal oversight, Gam was not sure but said there may be "regulations that affect who may be appointed to the board to protect the 501(c)(3) status." However, this suggested a question that needed a clear answer, for such regulations should be known by the board and followed. Other nonprofit regulations may be lost in board transitions. Directors may forget that 501(c)(3) organizations cannot lobby congress. Alph explained:

> From time to time there are things members of the board of the organization, going way back and still continuing, don't really understand. They talk about, "Why don't we lobby for this or why don't we lobby for that?" Well, guess what? You can't do it. You can't go to congress and lobby for your own benefit. You can't do it. You can lobby for some higher order cause, if you will, but not on behalf of yourself, to benefit yourself.

Thus, to build educative capacity, the board could do an annual review to reinforce 501(c)(3) requirements or limitations with all directors.

Finally, and particularly during leadership transition periods, managing transitions from one annual conference to the next could be problematic. Host committees collaborated with the board leaders and executive director in planning conferences, and Del gave the example of the 2009 conference planners' meeting at the October 2007 conference and their difficulties with board follow-up during a change in contracted management:

> Can you imagine—the last day, 5 o'clock on Saturday at the conference, and we had 30 people there. Do you think they have been able to get us to follow through? No. We asked right after the session—if you want us to do a conference here in '09, we have to have the specifics. We've got to know what you want.

We've got to get right on it. Nothing until January! [The host committee chair]

got a little annoyed. [The new executive director] came at the end of January. It's

not [Third ED's] fault because the executive committee didn't even bring [Third

ED] on in time. They delayed [Third ED's] whole coming on board. None of this

is fault, you understand. It's not fault.

Therefore, in managing transitions, it was incumbent on the board of directors to build

educative capacity by passing the torch smoothly from annual conference planners, not

only among the directors, but also to the collaborators from membership on the

conference host committees.

The board's educative capacity spoke to managing transitions in board roles and

responsibilities such as fiscal oversight, for example, payment of required fees.

Furthermore, transition management included ensuring board understanding of 501(c)(3)

regulations covering board composition and any other requirements and limitations.

Finally, the board built educative capacity by managing the transition of planning for the

annual conference, especially through times of change in board leadership. These few

examples indicated a necessity to provide each new board with education and training.

Board Education

The capacity to be accountable hinged on educating each new board of directors,

making sure every director understood N-PIE's responsibilities as both an educational

and a nonprofit organization. In order to continue meeting its educational mission, the

board itself must be educated in maintaining the viability of its nonprofit status and the

demands of its accountability as a nonprofit board. Kap made a comment on the use of

the term "accountability," which in itself suggested a need for increased awareness on the part of the board:

> I don't recall the term really coming up thematically in my experience with this organization, neither as a topic or subject matter for professional discourse nor long-term as a topic having to do with the shepherding of the organization by leadership.

Del agreed that the understanding of accountability within the organization was "loose." Specifically, Del claimed that N-PIE's accountability for governance was "very low, and that includes bylaws, and articles of incorporation." Although the board was the governing body of the organization, Del stated, "Nobody is in charge of governance on the board," and explained how the board needed guidance in terms of protocol:

> Somebody, some committee on the board should be intimately familiar with the bylaws and the governance. So when a question comes up about the length of terms, or someone leaving, or someone coming, or what's a quorum, somebody should be right on top of that. It probably should be someone who is going to be on the board for 3 or 4 years.

Furthermore, Del said, "Governance should provide training for board members." In other words, it was critical that the board build its educative capacity by making each board aware of the accountability expected of its directors and the protocols by which the board must govern.

Interviews with long-term directors made it evident that they remembered the old constitution and bylaws and many board transitions. However, from current directors and elected executive to board alumni and past presidents, they were not particularly familiar

with current bylaws, policies, and procedures. Chi pointed out that serving directors could not answer regarding practices without those documents in front of them. During interviews, they were uncertain about details or admitted to being in the dark on some issues. As Zed said, "Let me think. I haven't reviewed the bylaws, okay, recently." Still, most participants said something to the effect that the bylaws, policies and procedures were good and clear. Del agreed that "the organization has had some very good advice on how to run itself. The policies and procedures are excellent, the bylaws are fine, and the articles of incorporation are fine. It's just that we don't review them." In other words, Del stated, "Input is good, but follow-through is not". Del was specific about the need for the board to build educative capacity. "We do not do board development which would imbed those principles and operations and bylaws in each new board," and "we are definitely not doing any training for new board members." As a consequence, Del said, those principles were not necessarily followed, and the new executive director merely sent the directors "a new address list for the board, and the bylaws . . . to file in our own records." The board built educative capacity by providing annual education and training for both new and continuing directors, if it oriented incoming directors with the legal responsibility to enforce existing bylaws, policies, and procedures and to use the required process for enacting changes in bylaws, and if it reinforced that transfer of knowledge by reviewing those same duties with continuing directors.

Another advantage of building educative capacity by educating each board was the opportunity to clear up confusion among directors regarding a number of issues coming out of structural, governing, and communicative capacities. For instance, within the board's structural capacity, there were varied perceptions among 5 participants with

conflicting claims and opinions regarding board policy around audits. Participants diverged and even contradicted themselves regarding the frequency and nature of the audits done in more recent years. Alph said that the "usual audit, done by an accountant in [City] involved examining current records, expenditures, receipts, invoices." Kap stated that "required audits, the auditing procedures, are taken very seriously and understood by members of the board whose responsibilities include that, and the process is not deferred in terms of time or to any single individual, so there is oversight." Gam observed that the board was attending to such procedures as an annual audit. Chi agreed that there had been a "couple of audits under the current treasurer; but not for a few years because of cost." Agreeing that the cost of an annual audit was prohibitive, Alph stated that one aspect of accountability, "certainly the financial aspect of it, would be a periodic audit." While acknowledging policy regarding annual audits, Alph claimed, "Frankly, it is not within the keeping or the recommendations of an accountant for an organization with a budget the size of this organization." Pointing to N-PIE's relatively small size, which required manageable scale, Alph warned that the organization could be bankrupted by "accountability measures that look like the Kennedy Center or something like that." Finally, Alph pointed out that because the annual audit policy has not been followed due to cost:

> That part of the policies ought to read something about periodic rather than annual. That would certainly be acceptable. The other part of it is that for an organization the financial size of N-PIE, my understanding and my knowledge of these things is that the completion of Internal Revenue 990 form, annually, serves in many ways as an annual audit of the organization. . . . I think the benefit of the

first audit that was done for this organization was to help to establish procedures for management to follow that in turn made 990s much easier for an accountant to complete.

However, this required the addition of a trustworthy bookkeeper, accountant, or auditor. Kap put it this way:

> In terms of the organization's accountability for generating a third party audit, that would be at the discretion of the organization. And I would think in an organization like ours that should be done in a prudent manner on a fairly regular basis, taking the cost of the third party audit into account, weighing that cost against the benefit of feeling reassured that everything is being done properly.

As Kap said, for the board of directors to ensure oversight and a favourable management letter, "providing all the documents, providing records of all the transactions and their purposes would be required." Gam elaborated on how an arm's-length relationship is crucial in attesting to the integrity of the organization:

> It is important that the person that is doing the audit, or the organization that is doing the audit, has no connection to [N-PIE], so that their axe to grind is with the accuracy and the detail found in the records that you submit. So that they can provide the letter that says that they have found everything is in order.

Regardless of the frequency of regular audits, Del argued that "they recently let the new executive director take over without an audit," and declared it "something that should be absolutely required." However, Chi was confident that the board would arrange for an audit in the immediate future, with the new executive director. Nonetheless, the wide

variations in data regarding audit policy indicated clearly the need for the board to build educative capacity by clarifying this issue with directors each year.

Another point of confusion in structural matters was the issue of insurance. Again, there was a wide variation in comments among participants. All participants mentioned insurance as part of structurally sound business practice. Among them they mentioned Directors and Officers insurance (D&O), insurance against liability and management fraud, and insurance on events. In general, Bet expected the board to have or to find the expertise to assure that "people are held safe harmless, to ensure that everything that needs to be done is done so that the financial resources of N-PIE are protected, controlled, and audited—insurances, or whatever arose legally." Five participants pointed out that N-PIE is accountable, as is any nonprofit organization, for protecting its directors and officers from suits brought against the board. Three explained that the boards they serve on are indemnified so that directors cannot be personally sued. Gam would never serve on a board that did not carry D&O insurance. However, Kap recalled a discussion about insurance which had not made clear whether N-PIE insured its directors or conferences. Zed assumed that N-PIE would pay a huge fee annually, and Alph confirmed that the organization did pay an annual fee to indemnify individual board members. Five participants spoke about liability protection of one sort or another. Alph said that while a member could sue a conference site in the case of an accident, it would be a difficult suit, as U.S. hotels do not assume liability and require organizations to hold liability insurance. Alph also confirmed that N-PIE was covered for a million dollars worth of liability, and the board was protected for mishaps at conferences or meetings, and the same for conferee injury. However, Del claimed that there was no hurricane

insurance for a coastal conference and that the board had "rolled their eyes" at the suggestion. Three participants touched on the issue of N-PIE's accountability for protection from management. However, Roy claimed that this was an important point to make because board members "don't want their personal fortunes to be at risk due to improper management." Alph also confirmed that N-PIE insured against fraudulent management use and theft by the executive director, with a limit of a quarter of a million dollars, which is "more than the annual budget—enough." Taken altogether, these claims, counterclaims, and lack of clarity indicated that the board needed the educative capacity to keep the directors abreast of the protection afforded them, the organization, and the conferees and to reaffirm with them annually what their responsibilities were in respect to seeing that insurance was in the budget and kept current.

Even greater confusion among all participants emerged from the data in discussions about conflict or dispute resolution, which Alph claimed was in the policies and procedures. On the other hand, Chi knew of nothing set up and suggested checking for an official conflict resolution bylaw, as did 3 others. Del and Gam agreed that N-PIE had no dispute resolution process and that there was nothing in the bylaws that dealt with conflict. Del knew of another 501(c)(3) board required to have a dispute resolution bylaw with a defined turnaround time. Because N-PIE contracted management rather than employing staff, workplace criteria were not necessary; nonetheless, Chi thought N-PIE really needed such a bylaw. Del suggested a personnel committee to hear issues on behalf of the board but warned that the chair would have to have the competence to oversee this complex piece, and Kap noted that directors would base their advice and decisions on school rather than business experience. Yet other participants agreed that nothing formal

was needed to handle conflicts or disputes, while neither Alph nor Chi was aware of any conflict having come up that needed resolution. Alph and Bet were confident and comfortable with petty complaints being handled informally. Gam agreed that complaints of day-to-day operations fell in the purview of executive director. Six participants agreed with Alph that nothing had taken place that required anything more. Kap also thought that a process should be put in place for handling grievances other than procedural ones. Neither Bet nor Kap could recall any "procedure for grievance from a member for any reason." However, Bet was convinced that "if you were really upset with the organization you would know where to bring it and would expect them to act upon it responsibly".

Gam raised a number of important considerations about this issue:

> Conflict resolution in this case then becomes a function of the president of the organization and the board. They have to realize that if there are serious questions about policies and procedures for the organization and they have been surfaced by a member—what could be worse than somebody saying you have not properly thought this through or there is nothing in place to deal with this concern or this issue? Your responsibility is to make sure you understand fully and completely what that complaint was about. Sometimes it is very passionate until you get to the bottom of it.

Zed would have gone forward and been emotionally vested in any complaint or dispute that hadn't been dealt with properly. However, Chi noted that, in the wake of Enron, things resulting from Sarbanes Oxley trickled down to nonprofits, and that "a whistle-blower policy is something that might come along that line, as something that we are supposed to have in place and that the membership should be aware of." Gam said there

were procedures available in case of member dissatisfaction with the governing body of the organization. As Zed pointed out:

> N-PIE has done this admirably, has addressed where there has been a problem with responsibility, with governance, with responsibility to the membership and to the community at large, and has removed members of the board and executive officers and [contracted] employees as needed.

This difference of opinion on the necessity or preexistence of a conflict resolution bylaw, whistle-blower policy, and grievance procedure indicated that the board could build educative capacity through the review and implementation of existing policy or a needs assessment and writing of new policy to be sustained year to year through the education of directors.

Chi explained that N-PIE "hires out its management" so the organization does not have employees. However, all participants agreed that the board provided oversight of the contracted executive director's management practices. As Gam said, "There are certain expectations that we have for those who run the organization. We expect them to behave in an ethical and aboveboard manner." As a result, it was all the more important to "make sure of the accountability in that service," as Kap put it, and in the board's relationship with those it contracted. As Del put it, "You can't have accountability if you don't set standards for yourself," and Del claimed that the board had not used their set performance evaluation process for the current executive director.

> Remember as part of the project with [the Law Firm] and the other lawyers, we had all kinds of accountability set up in our plan, our short-range plan, and we had accountability for the executive director. They are not even using that. They

didn't even use that, the standards that we set for that, to evaluate our [Second ED].

Furthermore, Del was concerned that the evaluation process may not have been used prior to contracting new management and that "our [Third ED] has virtually no experience with money." Zed described the difficulty in performance evaluation faced by small nonprofit boards with a single contracted executive director, saying it was easier for organizations with job descriptions for a depth of employees in administrative and clerical positions. However, Zed agreed that a performance evaluation template "would be a very useful tool for any organization." It was clear in these statements that the board had exercised stewardship in their oversight of contracted management and management practices by creating a performance evaluation process for the executive director. What was less clear was whether or not this aspect of their capacity to govern was being put into practice. Thus the board would build educative capacity by making directors aware of expectations and performance evaluation processes for contracted management.

However, Zed and Del had an additional observation: the difficulty nonprofit boards have in differentiating between volunteer service and contracted help. Zed described how board oversight could be clouded by hesitating to demand accountability from those they paid:

> Volunteer boards in general are hesitant to ask the paid members of the organization for accountability and to justify what they have done. They tend to see the extra work that the paid member has done over and above what the volunteer members, they themselves, have done as extraordinary, forgetting that

the paid member, the employee, is being paid [laughter] to carry out the functions

of the organization.

This misplaced trust and jubilation over a contracted manager's accomplishments could

interfere with the board's capacity to govern wisely and its stewardship of the

organization's treasury.

This confusion between the value of volunteer and contracted services raised the

necessity to educate board and management regarding accountability to budget. Zed gave

a hypothetical example of management coming to a board to ask for money for work

already done:

They come and they say, you know, "We did this huge thing, and we did this and

this and this, and it was wonderful. And we had this extra thing. And we had this

exhibition, and our staff put in 160 hours, and could you see the way clear as a

board to give them, you know, $30 an hour for the time they put in?" No! You

didn't budget for it.

Once again, the board's educative capacity would be called upon to train directors to

differentiate between volunteer and paid services, expectations for contracted

management, and performance evaluation standards, including a clear expectation that

management be accountable to delivering services within the approved budget.

Bet brought up the important communicative capacity of ensuring that the board

maintained accountability "in terms of the workings of the organization, in anything that

may be confidential, any personnel issues, all those kinds of things have to be dealt with

in a confidential and secure manner." Confidentiality, like transparency, requires wise

judgment on the part of the board and the understanding that some information may not

be disclosed. Likewise, the board built educative capacity by educating the directors and managers about transparency. Alph said that the board functioned transparently with the "more than infrequent" exception of executive board meetings held in camera or, according to Alph, in secret:

> There have been times when the executive committee of the board has functioned in a closed back room without benefit of input from management. And I don't know of any organization where some executive type of committee of the organization does not in fact adjourn to a back room. But I don't know any that do that without benefit of their management.

Four others discussed transparency, including Zed, who claimed that transparency was a problem as it is on many boards because "voluntary boards are hesitant to demand accountability from the paid people within the organization. And hesitant to say, 'What do you do with the money?'" Kap stressed the importance of transparency, stating that failure to disclose "would be either negligence or withholding information," in which case, as Gam explained, "the health of the organization, and I mean every aspect of it, is struggling and compromised . . . I mean financial health, I mean reputational health, I mean the psychic health of those who are members." These examples emphasize that it was essential for the board to educate its directors and management on the importance of full disclosure and transparency at all levels of the organization while still protecting confidential information.

Furthermore, it is not enough for the board to build educative capacity by educating and training each new composite of directors. To be truly transparent, in addition to the educational program for which it was incorporated, the board must build

the capacity to educate its members on the structural, governing, and communicative aspects of the organization or, in the very least, make that knowledge available and easily accessible to interested members.

Member Education

It was clear in the data that the structural, governing, and communicative regulations and processes were not easily accessible by members. Having never served on the board, Bet presented a portrait of an active member who was not familiar with the inner workings of the organization, one who had no response to the standard question regarding of N-PIE's unique understanding of accountability. Bet knew the education program, and placed a great deal of trust in the board of directors. However, although Bet's school was part of a 501(c)(3) organization, someone else attended to fiscal responsibilities. So Bet did not know how any nonprofit organization maintained its status. Bet's responses suggested that members were not educated in the structural capacity required for N-PIE's fiscal responsibility, for its regulatory accountability to maintain 501(c)(3) nonprofit status, or for its responsibility to government. In response to two other standard questions, the fact that Bet could not say whether N-PIE's understanding of accountability was reflected in its policies and procedures or how accountability was enacted in the organization's practices further indicated that members were not informed or did not have easy access to the policies and procedures. This was reinforced by board alumni who said they were no longer familiar with policies, procedures, and practices. Zed's remark, "I suspect that the bylaws of N-PIE do reflect. . . . ." and Kap's added, "Being a little bit of an outsider now, all I get is a little conversation from time to time with people who are closer to it than I am, and the newsletter [and] the

budget at the annual meeting," suggested a gap in the board's capacity to educate members about the inner workings of the organization and indicated that the board had not been transparent to the membership in all aspects of its obligations in maintaining nonprofit status.

Comments by 2 participants referring to the requirement for a binder of board meeting minutes to be available for members to peruse at annual meetings illustrated the need for board educative capacity to reveal both governing and communicative processes to members. Zed stated that anyone could ask to see the minutes and further emphasized, "If I as a member said I'd like to see the minutes of January 24, they would be available to me!" which confirmed that such a binder of minutes had not been at recent annual meetings. Del summed up the ideal situation:

> There should be a book of minutes, every year, with the agenda and the minutes from every meeting in a book, in a three-ring binder, and it goes under 2008, 2007, 2006, and any other meetings that are held by any committees. That is theoretically perfect. But we do have good minutes and good agenda for all of our meetings. So that should go into a three-ring binder and be available if anyone wants to see it. The annual report should be a statement of what we have done over the year. So say you back up a little bit and you set your agenda like we are supposed to do in June. You set your agenda for the next year or 2 years. And then you want the annual report to look back at those agenda items and say, "Yes, on the branding, we are doing very well on the branding, blah, blah, blah. We are doing very well on the membership, blah, blah, blah." It should go point by point until it's finished. It also should have a copy of the audited financials in it and any

analysis of how the finances are going. It is basically sort of a report on the health of the organization. It has these goals, how did you meet these goals. That is what accountability is. You set your goals. Did you meet the goals? What did you do to get there? If you didn't meet all of them, is that going to go on the agenda for next year? That is accountability any place else.

If the knowledge gained through building structural, governing, and communicative capacities in order to maintain accountability is not passed on to new board members, there is a risk of succumbing to fraudulent management or not meeting responsibilities to members or to government. Therefore, to build educative capacity, it is not enough to have the organizational structures, governance, and communication pieces in place. For sustainability, each new board must pass the knowledge built in those mechanisms on to new directors, to management, and to all members of the organization in order to continue to maintain and build the overall capacity to be accountable.

Summary

The results were organized according to the four emergent mechanisms: structural capacity, governing capacity, communicative capacity, and educative capacity. Underlying all other issues was the necessity to be accountable to regulating bodies or guidelines: the purpose and mission for which the organization was created; the bylaws, policies, and procedures laid down to structure the activities of the organization; the board which sets the regulations for its directors and officers as well as the contracted management of the organization; the legal requirements for maintaining nonprofit status; the federal government income tax process; and the membership services rendered for dues. This chapter presented the ways in which the board of directors of the organization,

by building these capacities, could maintain or increase the capacity to be accountable. Structural capacity allowed directors to structure the work of the board for incorporation, organizational structure, operations, and nonprofit status. Structural capacity described how the organization's leaders responded to external government regulations and corporate law as well as internal regulations laid down by its board of directors regarding the organization's accountability to its board, management, membership, and community. Governing capacity allowed the board to move the organization forward through stewardship, meeting the mission, and advocacy for the organization and its subject area in education. Governing capacity indicated how the organization's leaders followed through in providing oversight and guidance at all points of accountability both external and internal. Communicative capacity allowed the board to gather, assess, and disseminate relevant information through management of information, avenues of communication, and use of media. The organization's leaders built communicative capacity as they acquired the information they needed, assessed it, and disseminated information that fulfilled the organization's external and internal accountability. Finally, educative capacity gave the organization's board the ability to transfer knowledge from structural, governing, and communicative capacities to directors, management, and members in order to sustain the organization's overall capacity for external and internal accountability.

CHAPTER FIVE: SUMMARY, DISCUSSION, AND IMPLICATIONS

Existing at the intersection of the nonprofit and educational sectors, nonprofit intermediary educational organizations provide educational programs and communications to benefit member schools, administrators, faculty, staff, and ultimately, through them, students. As a member and advocate of various organizations that support some element of education, I became aware that many nonprofit organizations are predicated on trust. This leaves them vulnerable to the actions of permanent paid staff or contracted managers who may hold sway over the volunteer boards, whose directors change on a cyclical basis and who may be ill equipped to guard against breach of trust. With little in the way of research on accountability in nonprofit organizations, the emphasis has been on organizations with outside funders and the accountability required by those funders, or on accountability to educational missions rather than to fiscal and regulatory responsibilities.

Nonprofit intermediary educational organizations seldom receive funds from government or other outside funders and therefore do not feel the increased pressure from that quarter to account more stringently for their fiscal records. However, all such organizations have government regulations to follow to maintain nonprofit status, mission statements that outline their primary purpose, by-laws to guide policies and procedures, and income and expenses to manage. These organizations also enact bylaws and protocols to protect directors and officers and accept responsibility for oversight of financial transactions, membership services, and educational missions. The subject organization of this study responded to accountability challenges with new policies and procedures to improve accountability, to increase protection of its directors, officers, and

members, and to verify the transparency of its day-to-day operations. To understand its capacity to be accountable for its educational, fiscal, and regulatory responsibilities, this qualitative case study examined how the board of directors applied the four mechanisms of structural, governing, communicative, and educative capacities to build and maintain capacity in accountability.

The remainder of this chapter will include a summary of the study in terms of the process of the investigation and its end results. This will be followed by a discussion of the findings, their contributions to the knowledge base, and the emergent conceptual framework. I will then address the implications of my findings for theory, practice, and future research. With future graduate students in mind who might benefit from my experience in completing a qualitative case study, I will share my personal learning curve in undertaking this investigation and will close the chapter and this report with some final thoughts for readers.

<div align="center">Summary of the Study</div>

This research examined the capacity for accountability in a nonprofit organization that serves education, funded primarily by membership dues and program fees, with accountability to government and members but little outside oversight or pressure to increase or sustain its capacity for accountability. A review of the literature on accountability in education and the nonprofit sector revealed dimensions of accountability, accountability in the nonprofit sector, and the role of structure, governance, communication, and education in accountability. However, there was little on accountability in self-funded nonprofit organizations and a particular lack of

information on how these organizations built and maintained their capacity to be accountable as nonprofits and to education.

To answer that question, I chose qualitative case study research design to examine policies, procedures, and practices in order to reveal the complexity of the dimensions of accountability that the organization faced, its accountability as a nonprofit organization, and the mechanisms it employed to build and maintain its capacity to be accountable. The study was framed with four broad empirical questions: How does the organization build structural capacity for accountability? How does the organization build governing capacity for accountability? How does the organization build communicative capacity for accountability? How does the organization build educative capacity for accountability?

I used purposive sampling to select an organization that was rich in information central to the purpose of this research and that met the criteria for accountability challenges. I used theoretical sampling to select the 7 insightful leaders from among board, management, and membership to participate in open-ended conversational interviews. Probing questions around particular aspects of accountability were added as we progressed, and I kept meticulous field notes on tangential comments, observations, and emerging results.

Data were collected using three strategies. I talked to leaders from multiple levels within the organization, wrote field notes during the process of data collection, and examined documents to confirm information or answer specific questions. Furthermore, interviewees confirmed the accuracy of interview transcripts and summaries. Data and source triangulation and member checking validated my findings. As the sole instrument

for gathering and analyzing data, the study's success depended on my skills and capacities as well as my reflections and those of my participants.

As an interpretive researcher, I was simultaneously collecting, analyzing, and interpreting data as appropriate to draw on existing theory and build new theory. The analytic strategies included a deductive analysis that matched units of data to indicators from the literature to determine the policies and procedures in place to build and maintain accountability, whether they were followed in practice, and what they said about the complex dimensions of accountability that the organization faced and the a priori considerations of accountability in the nonprofit sector. This deductive analysis addressed the prior considerations of who was accountable to whom and for what.

To generate an emergent theory of accountability for the nonprofit sector, inductive analysis was conducted as an interpretive assessment of the accountability measures in place in the organization. I looked at specific processes that enabled the organization to achieve its objectives and asked why some processes contributed to making the organization accountable. Data on the capacities of the board of directors led me to ask what capacities for accountability they were building and what processes were involved in building those capacities. This analysis yielded the emergent themes of mechanisms that helped the organization to maintain or increase its capacity to be accountable. The new conceptual framework focused on how the board of directors used four mechanisms of accountability: structural capacity for incorporation, organizational structure, operations, and maintaining nonprofit status; governing capacity for mission, stewardship, and raising visibility; communicative capacity for management of

information, avenues of communication, and use of media; and educative capacity for transition management, board education, and member education.

The mechanism of structural capacity emerged in discussions around how the board of directors structured their work to maintain an educational record that met its mission, the purpose for which it was incorporated, and a fiscal record that met its fiduciary duties. Structural capacity allowed directors to structure the work of the board for incorporation, organizational structure, operations, and nonprofit status. Capacity for accountability increased as the board of directors built structural capacity through both mission and fiscal aspects dictating two-fold educational program reports and nonprofit business practice reports to the annual meeting of the members and in the annual 990 reports to the government, as well as the intermittent payment of incorporation fees. The board built structural capacity as it responded to external government regulations and corporate law as well as the internal regulations laid down by the board regarding the organization's accountability to its board, management, membership, and community.

The mechanism of governing capacity emerged in discussions around how the board of directors moved the organization forward as leaders of the organization through stewardship, meeting the mission, raising the visibility of the organization, and advocating for the subject area and subject area education. The board built governing capacity by shepherding the vision, serving the members, and conducting organizational planning as well as guiding the implementation of its educational program and exercising oversight in the care of its treasury and guidance at all points of accountability, both external and internal.

The mechanism of communicative capacity emerged in discussions around how the board of directors gathered, assessed, and disseminated relevant information through management of information, avenues of communication, and use of media. The organization's capacity for accountability increased as the board built communicative capacity by managing the flow of information between the organization and the members, the educational community, and the government regarding both its educational mission and its duties as a nonprofit organization. The use of media as well was articulated in the data on communicative capacity to manage the flow of information along complex avenues of communication information to fulfill the organization's external and internal accountability.

The mechanism of educative capacity arose out of the question of sustainability in discussions about the organization's capacity for external and internal accountability. It is one thing for any given board of directors to have built structural, governing, and communicative capacities. It is another thing altogether for knowledge regarding those capacities to have been passed on to the next generation board. The organization's leaders built educative capacity through the transfer of knowledge regarding the structural, governing, and communicative capacities of the organization to the board of directors, contracted management, and organizational members, thus sustaining the organization's overall capacity for external and internal accountability.

Discussion

One major contribution of this study is the attention it brings to the purposeful creation of organizational and board structures to support accountability. Structure, as a mechanism of accountability, deals with both the regulatory and relational work of an

organization's board of directors. Dunn (2003) gets to the crux of the matter by describing characteristics of suitable directors:

> These officials have a sound concept of their duties and act in accordance with due deliberation, sound reasoning, and consideration of relevant facts and circumstances. . . . They must consider the consequences of their actions, for which they are accountable. (p. 62)

It is this very purposefulness that was at the heart of the accountability question for the participants in this study. Each participant expressed some aspect of the thoughtful consideration with which any responsible director or board as a whole needs to approach their work. The skeletal duties of an organization are straightforward: meet the mission and keep the books. Participants offered specific insights into the accountability duties underlying the creation of structures. They believed that by paying attention to their roles and responsibilities as they structured the work of the board, boards of directors could create structures to ensure that operations were transparent, that programs met the mission and served the members, and that fiscal records were accurate and fully disclosed to government and community stakeholders. In doing so, the participants believed that boards of directors could enact policies and procedures that supported accountability.

This study also demonstrates that purposeful creation of structure includes structural flexibility. There are times, as in a crisis for example, when accountability to members and mission require a board to step outside of an existing plan and to enact necessary changes by revisiting, revising, and restructuring aspects of the model, board, protocols, or contractual arrangements. However, the emergent changes need to be constructed with accountability clearly in mind. Morrison and Salipante (2007) make the

point this way: "Navigating the tension between deliberate and emergent modes of strategy making can be recast as a different sort of navigation problem—one that is directed toward accountability rather than strategy" (pp. 208-209). One issue raised in this study was the possible loss of accountability functions as a result of changes being made that had not been clearly thought through. The consensus in governance literature is that certain standing committees and functions are imperative for accountability (Eadie, 2008, pp. 44-45). However, participants in this study were concerned that, as a result of structural changes to the board, committees for finance, governance, board development, and other aspects of the work had become ineffective or simply did not exist. A more chronic problem related to board turnover, which resulted in new directors eager to make the organization their own with little knowledge or consideration of the purposes underlying the existing structures. The data from this study indicate that responsibilities assigned to officers and committees remain effective only when clarity of purpose is maintained by the board and when new structural ideas are measured against accountability to members, mission, and government regulations. It is when purposefulness is set aside and structural changes are made willy-nilly that accountability is threatened. This can happen when a board buys into a one-size-fits-all formula, makes change for change sake or with blind trust, turns effective board structures and accountability functions over to management, or abandons them altogether.

A second major contribution of this study is to highlight the importance of the purposeful navigation of the matrix of accountability relationships. The phrase was borrowed from Fitz (2003), who locates schools "within a complex matrix of accountability relationships" (p. 240). Dunn (2003) also alludes to a matrix of

accountability relationships when he points out that officials "act in accordance with the preferences and expectations of citizens and of those persons or entities, as defined by laws or constitutional processes, to which they are accountable" (p. 61). A first step in the purposeful navigation of this matrix is awareness of its existence and of each component's place within it. In this study, participants situated the board within a complex matrix of accountability relationships with government, with the board, directors and management, and with the membership, the educational community, and the public at large.

The second step in purposeful navigation is a clear understanding of the accountabilities that arise from a board's central place within the matrix. Ebrahim (2005) agrees that "accountability is a relational concept" (p. 60) and describes three avenues of accountability for nonprofit organizations: "upward to patrons, downward to clients, and internally to themselves and their missions" (p. 60). In this study, participants discussed upward accountability to government entities such as the Internal Revenue Service. Similarly, an educational organization such as an Ontario public school district is upwardly accountable to the Ministry of Education. Thus, within the matrix, the flow of accountability tends to be upward to government, calling for care and attention to reports that result from accountability flowing inward and within the board and management. In addition, the board's care and attention is directed at accounting for their actions downward and outward to members and the community. Such careful attention to positionality is reflected in Walker's (2007) observation that in "complex networks of different positions, people need to understand who they are, and where they are . . . what in particular they are responsible for, and to whom" (p. 106). In this study, participants

stressed the duty of the board as the moral agent responsible for carrying out the mission of the organization. Walker (pp. 9-18) suggests defining the content of moral agency by mapping responsibilities. In discussing obligations to more than one group, one person, one task, or one goal, she states:

> This "geography of responsibility" opens the way for critical assessments of how, upon whom, responsibilities fall, and how the topography of a particular social life regulates the flow of shared understandings about who is going to be expected to see to and account for situations, outcomes, or tasks. (p. 86)

Directors intentionally engage in Walker's "*practices of responsibility* in which they assign, accept, or deflect responsibilities for different things" (p. 9). In this study, participants indicated that the board assigned general and specific roles to directors which included oversight and communications to fulfill the organization's external accountability to government, internal stewardship and oversight of mission programs and fiscal management, and downward and outward responsiveness to members and service to the educational community.

The complexity of the matrix and the mapping of responsibilities signify that some vulnerabilities and conflicts exist and may be difficult to see. Walker (2007) argues that identifying and distributing responsibilities is relatively straightforward where there are accepted and historical obligations. For instance, participants in this study specified the importance of indemnifying vulnerable directors and officers to protect them from suits filed against board actions. Similarly, they articulated an acute awareness of the vulnerability of the membership that reinforces the board's duty to protect the members' investments in the organization. However, protecting leaders and members may be less

straightforward if a conflict arises out of the growing demand for increased transparency and disclosure. Walker explains that, as a rule, existing hierarchies give some individuals or entities the prerogative to demand accountability without having to reciprocate. Ebrahim (2005) adds that hierarchical oversight "plays a crucial and legitimate role, for example, in preventing fraudulent use of funds by organizations" (p. 82). Participants in this study pointed out the risk of being isolated by the community if it appears that the organization has defaulted on accountability owed to government or to members, but they believed that it may be impossible to disclose everything and that some information must be kept confidential. This practice could comprise accountability if the information that has been deemed to be confidential ultimately shields the organization at the expense of other groups in the matrix.

Finally, navigating the matrix requires the strategic creation of multiple two-way avenues of communication. Walker (2007) stresses the narrative of relationship: "Morality 'itself'—that which needs to be understood and reflectively tested in ethics and in everyday life – is in reality something that people are actually doing together in their communities, societies, and ongoing relationships" (p. 259). The same can be said of accountability. Ebrahim (2005) notes a growing recognition of stakeholder interests, and Morrison and Salipante (2007) argue for "discussions and interactions with stakeholders" (p. 214). Participants in this study equated members with all stakeholders, and they noted that fostering dialogue between and among members, the office, and the board increased member participation in committee work and leadership opportunities, which had the side benefit of preparing them for future recruitment as new directors. Participants also discussed how, by carefully selecting and sharing information, expertise, and advocacy

pieces with and from within the wider educational community, the board served the mission and raised the organization's public profile among constituents at the local, national, and international levels. These various communication pathways served as the final step in the purposeful navigation of the accountability matrix at all its levels of complexity.

As a third major contribution, this study raises awareness of the imperative for the purposeful transfer of knowledge into the institutional memory. Walker (2007) posits that practices of responsibility include their reproduction through "the history of our shared understandings of what kinds of things, relationships, and commitments really are important, and what their relative importance is" (p. 119). In this study, ensuring the continuity of shared understandings and practices of responsibility over time and across the matrix of accountability relationships was noted as a useful way to inform the leaders as they rolled accountability forward through time.

Walker (2007) equates integrity with reliable accountability; that is, it is maintained or re-established with "local dependability, and inexorable consistency" (p. 113). Participants in this study indicated that they wanted sustained and progressively rigorous accountability practices built over time. However, the continuity of accountability knowledge begins and ends with an organization's board of directors, for the transfer of knowledge to all parts of the matrix flows through or is influenced by the board's place at the centre of the matrix. In this study, reliable accountability can be detected in the transfer of current knowledge through full disclosure of meticulous records shared within the leadership cadre and in annual reports to the government and members. Furthermore, in broader discretionary accountability, members and the

community received government policy and advocacy materials and reciprocated by sharing best practices and expertise through board programs. Throughout the matrix of accountability relationships, then, there was a purposeful transfer of knowledge within leadership, upward to government, and downward and outward to members and community, which enabled the organization to maintain its integrity through reliable accountability.

The dimension of continuity also flows over time as current knowledge stored in institutional memory is accessible to leaders as they move accountability into the future. Institutional memory includes the history of accountability relationships, for as Walker (2007) points out,

> Anything we do now may bear on what we are responsible for later on. These views reflect the idea of moral responsibility (in prospect or retrospect) as attaching to persons, a conception of a person as identified at least in part by a history, a history as constituted by patterns of action and response over significant periods of time, and actions themselves as conceived and reconceived in terms of their relations to what precedes and what follows them. (p. 115)

The purposeful transfer of knowledge into institutional memory gathers together the knowledge gained in the purposeful creation of structures and the purposeful navigation of the accountability matrix. Current knowledge, shared understandings, and patterns of action and response stored in institutional memory create a benchmark of accountability standards to inform future leaders regarding accountability issues.

Knowledge of how a board built and maintained accountability in the past is not intended to repeat history or set the organization in stone but rather to inform new leaders

as they build the capacity to be accountable. Eadie (2008) stresses the importance of reviewing past knowledge of organizational structures, board culture, governance roles, and expected behaviour. In this study, deliberate educative processes at all levels of the organization were deemed to be necessary to build on past knowledge. Participants were concerned that, without careful training or review, knowledge of rigorous and effective accountability strategies might be lost or ignored during periods of transition or restructuring. Education and training allowed leaders to strike a balance between rigidly repeating policies and procedures and constantly reinventing the wheel.

Participants agreed that boards need to acquire useful information to make the kinds of decisions and changes that strategically place the organization for success. To do so, a board might avail itself of the current wisdom in literature that contributes to high standards of accountability, or it might gain new wisdom through consultation with all stakeholders. Walker's (1998, 2007) expressive-collaborative model is a useful framework for the consultation process. Her model invites detailed and situated descriptions of the expectations and negotiations surrounding assignments of responsibility. Kumar and Mitchell (2002) explain that the expressive-collaborative process

> brings moral standards, moral processes, and moral discourse back into the lived experiences and experienced lives of individual people in all locations of the social structure. It makes moral discourse directly accountable to the people who will be affected by the decisions. (p. 83)

Participants agreed that, through these kinds of processes, the board accessed knowledge from members and other stakeholders, making it possible to combine what was learned from listening to members with the imagination of those who served on the board.

Revisions and improvements can also be gained through careful reflective processes. Ebrahim (2005) states that a culture of reflection, self-evaluation, and outcome measurement contributes to success and accountability. By undertaking the thoughtful creation of assessment processes, boards encourage authentic and honest responses by directors, management, and members. According to Ebrahim, the deliberate establishment of feedback loops to link evaluation results into board decision-making, and organizational strategic planning facilitates organizational learning. While Ebrahim warns that evaluations encourage nonprofits "to exaggerate successes while discouraging them from revealing and closely scrutinizing their mistakes" (p. 68), he also argues that the links between evaluation, accountability, and organizational learning are more likely when an organization embraces its failures or criticisms and learns from them. Kuchapski (2002, p. 19) and Ebrahim (p. 68) both point out that organizations may be reluctant to reveal failure, wanting instead to protect the reputation of the organization and to show it only in the most positive light. Their point was evident in this study, as participants expressed concern that responses to surveys were too few, that self-evaluation by leaders and managers tended toward self-congratulation, and that program evaluations could be too positive to be useful. However, the study also indicated that the board was working to balance these tendencies with formal performance reviews, transparency regarding shortcomings and efforts to improve, and on-line member feedback. Their attempts to maintain this balance suggest that an organization might make strategic changes and

improvements if leaders can learn from evaluation, embrace failures and criticisms, arrange for deliberate feedback from stakeholders within the matrix, and thoughtfully apply what is learned to organizational planning and decision making.

In the aftermath of consultations and deliberations, sustaining these effective measures depends on the purposeful folding of revised knowledge into institutional memory and board culture to create a new benchmark for future accountability. Walker (2007) says:

> To know what to hold ourselves or others responsible for requires identifying the separate and mutual histories and understandings we bring to situations requiring a response. . . .
>
> We need to keep on keeping straight who we are, and who we have given others to understand we are, in moral terms. We also need to sustain or refurbish our understanding of moral terms themselves, or what it means to talk about kindness, respect, friendship, or obligation. (p. 116)

Participants pointed to the importance of having a mission statement and acting on it in such a way that the operations, functions, and proceedings remain in line with historic and developing purposes. It is the responsibility of organizational leaders to pass historic and revised knowledge on to the next generation board through the education and training of new leaders. In this study, participants expressed concern that directors did not review the accountability required of them and that revisions in accountability practices were sometimes lost along the way. Some stressed the importance of an educative process to transfer capacity for accountability through the preparation of incoming and continuing directors and manager. The transfer of knowledge into the future brings this contribution

of the study full circle. The purposeful transfer of knowledge encompasses the deliberate

implementation of protocols to inform organizational learning for planning and decision-

making, to apply what is learned to make deliberate improvements, to negotiate

accountability, and to heighten accountable participation throughout the organization's

network of stakeholders.

Implications for Practice

This qualitative case study of the capacity for one nonprofit intermediary

educational organization to be accountable yielded an emergent conceptual framework of

structural, governing, communicative, and educative mechanisms to build and sustain the

capacity for accountability. The educative mechanism emerged as the driving force

within the framework because it is the essential strategy for sustaining the purposeful

creation of structures that support accountability, purposeful navigation of the complex

matrix of accountability relationships, and purposeful transfer of knowledge to inform

leaders as they roll accountability forward over time. This purposeful approach calls for

mindfulness in the practice of every stakeholder's participation. That is, all members

must remain aware of their place within the organization, of their duties and

responsibilities, and for what and to whom they are accountable. Furthermore, they must

be mindful of the other practitioners with whom they interact and expect the same in

return, for everyone is accountable to everyone else within the matrix.

Although the implications for practice generated by this framework are most

directly concerned with the members in a nonprofit organization, the implications can be

applied more universally, which speaks to the value of the framework in a broader

educational context. Specifically, as stakeholders in any organization, it is incumbent

upon members to understand as completely as possible the organization they have joined. In a nonprofit organization, becoming familiar with the history, articles of incorporation, policies, procedures, and bylaws informs members and allows them to vote wisely on changes. Accountable members participate honestly in authentic assessment and contribute to expressive-collaborative processes with other stakeholders to inform board planning and decision-making. For further insight into the work of the board, the board must keep members abreast of board actions through the website, newsletter, minutes, and the annual report at the annual meeting. These educative practices allow members to benefit most fully from the organization, to contribute most completely, and to gain insight into the work of the board in preparation for organizational leadership. This kind of organizational insight can be extended, as appropriate, to membership in any other educational institution.

This study draws attention to the centrality of an educative component as one primary implication for accountability in management practice. Board members are accountable for generating carefully negotiated expectations, a formal performance evaluation process, and a self-evaluation process for hired or contracted managers. Educative expectations for contracted managers should include their participation in professional learning as well as an expectation that managers will assist in the delivery of similar education pieces to board leaders. Outgoing managers should educate incoming managers regarding their responsibilities for financial management, business practices, program, and membership services. New managers should educate themselves in all aspects of past practice to learn what has worked effectively. Although they may arrive with new ideas, new managers should review past practice carefully to consider the

consequences of any changes. Informed and educated decision-makers must remain mindful of their responsibility to ensure that accountability practices are duplicated and improved upon over time.

Institutional practices should include a thorough education and training for all organizational leaders, both incoming and continuing, to equip them to serve with active participation, discipline, and reflection in the positions that they are about to assume. This education should include the current wisdom regarding those committees or board behaviours that meet high standards of accountability. One possible training strategy is an annual retreat at which leaders review the board culture and the expectations for accountability practices that are part of it. The training should include information on the educational and nonprofit aspects of the organization; the organizational model; the structures; and the roles of directors, officers, and management. In any institution, maintaining an atmosphere of trust requires verification through structures that have been carefully created to support accountability. Leaders should also be trained in behaviour that creates an atmosphere of respect, acceptance of majority-approved actions, and prohibitions against conflict of interest and hidden agendas. Furthermore, the board must lay the ground rules, making clear which protocols cannot be abandoned merely for convenience sake. Required reading for all leaders should include the organization's mission, history, articles of incorporation, bylaws, policies and procedures, and government regulations.

The old Latin adage says, Ignorantia juris non excusat: Ignorance of the law is no excuse. In other words, engaging blindly, engaging without verification, accepting what is going on without question, or accepting board actions and management changes

without knowing what is called for in the articles of incorporation or the bylaws or government is ignorance, and since Sarbanes-Oxley, no one can claim ignorance if something goes wrong. In the past, board members have (perhaps reasonably) expected managers to be knowledgeable representatives of the organization and have left matters to the managers' expertise. However, this kind of blind trust leaves boards vulnerable to incompetence or nefarious claims of managers. The issue implies the need for oversight by legal expertise on the board or in a bylaw committee. Those who assume leadership in an organization must be educated regarding government expectations, tax codes, nonprofit certification, and the necessity for a setting whistle-blower policy. Furthermore, all stakeholders should be educated that it is okay to question, to blow the whistle if necessary, with assurance that the board will acknowledge errors and use the feedback for organizational learning and improvements in practice.

This study places educative demands on organizational leaders to prepare every person to build a sustainable capacity for accountability. No matter the duties or responsibilities and no matter the type of educational institution, the mechanisms for building accountability remain the same, with the educative mechanism as the driving force. The first step in applying the educative mechanism is the intentional, purposeful education of all stakeholders regarding the structures, governance, communication, and education pieces required to be accountable for the obligations of any position. Those individuals who hold decision-making and managerial responsibilities are required to exercise keen observation, attention to detail, notation of what is done and how, and notation of revisions in practices across the matrix of accountability relationships. If the knowledge gained through building accountability is not passed on to each next-

generation group of decision-makers, the organization runs a risk of succumbing to fraudulent or improper management or failing to meet its responsibilities to members, to government, or to the attentive public.

<p style="text-align:center">Implications for Theory</p>

Most literature and academic theory on accountability in nonprofit organizations focuses on nongovernmental or charitable organizations that rely on government or other outside funding. In such organizations, pressure to maintain accountability comes from the external funders. Ebrahim (2005) points out that a gap exists in the knowledge base on accountability in "membership-based organizations . . . where members are the primary source of revenue" (p. 57). This case study addressed that gap by examining the capacity in a small self-funded intermediary educational nonprofit organization to be accountable for its educational, fiscal, and regulatory responsibilities. The results yielded an emergent conceptual framework of four mechanisms: the structural, governing, communicative, and educative capacities that build and sustain accountability.

Most theories regarding the nature of accountability and responsibility present broad concepts or various dimensions and types of competing accountabilities. By contrast, the conceptual framework for accountability emerging from this study strongly suggests action points. Kuchapski (2002) states, "Accountability is an idea that requires procedures" (p. 32) and advocates for policies that actualize accountability around the elements of planning, assessment, communication, and governance. This new conceptual framework builds on her recommendation by positioning procedures within specific practical and strategic mechanisms. The structural mechanism addresses the way structures for the work of the organization are created to support accountability. The

governing mechanism is linked to leadership actions in accountability to the mission and the members. The communicative mechanism is the key to navigating the complex matrix of accountability relationships. The educative mechanism provides informed action across the other three mechanisms, thereby serving as the essential pathway for building sustainable capacity for accountability. Together, the actions located within these four mechanisms point to how a nonprofit educational organization, or any board of directors, or anyone in any organization can become and remain accountable.

A trend in much of the existing accountability literature is to focus on the lines of accountability. This trend establishes who is accountable to whom and for what, with the lines of accounting generally pointing in an upward direction, as in upward to government. However, this study calls into question the theoretically simple relationships of linear, vertical accountability. Instead, the accountability relationships in the organization in this study inhabited a web-like network. In general terms, the complex matrix of accountability involves a variety of groups, including government agencies (e.g., the IRS or the Ministry of Education), sponsors or partner organizations, directors and managers within the leadership, organizational members, the broader educational community, and, as Brock (2003, p. 11) points out, the public at large. This broad network of accountability relationships has the potential to open more spaces for breaches in accountability, but it also increases checks and balances in oversight through the interconnection among the stakeholders.

The flow of accountability within a matrix of accountability relationships is multidirectional, unlike the unidirectional upward accountability emphasized in most of the existing accountability theory. This study points out that the complex matrix of

accountability relationships calls for a network of reciprocity: Accountability in the matrix flows in many different directions—from the directors and management upward to government, inward to the board, downward and outward to the members and the community, from the government and the members to the board, and so on. Reciprocity is a key pathway to gaining redress, one of Kuchapski's (2002, pp. 30-32) key principles of accountability. Kuchapski defines redress as responding to the needs of stakeholders, particularly when unexpected problems arise. As long as they are getting what they expect, members tend not to question practices at the board level, and directors tend to accept plausible explanations at the managerial level, thus continuing a culture of trust. When explanations are accepted without validation or when managerial actions leave members or boards of directors vulnerable, the culture of trust can undermine the ability of members to seek redress. The reciprocity found within the accountability relationships in this study reframes the theoretical place of redress in the process by which organizations negotiate accountability. Specifically, with all stakeholders acting within the accountability relationships, deliberate feedback protocols empower them to enter into expressive-collaborative processes, to voice their expectations, to inform board strategizing, to speak out when they are dissatisfied or suspicious, and thereby to increase the organization's accountability to members.

The emergent conceptual framework of the four mechanisms of structural, governing, communicative, and educative capacities for accountability can be applied in any organization, specifically within educational organizations. The emergent framework shows how the mechanisms are interconnected and work together to build and sustain accountability. The interconnectivity among the structural, governing, communicative,

and educative mechanisms of accountability is expressed by the purposeful creation of organizational structures, by the purposeful navigation of the matrix of accountability relationships, and by the purposeful transfer of knowledge to build institutional memory and to inform future accountability. These expressions can be framed appropriately across a broad range of educational organizations. For example, the mission or raison d'être of a school can be followed across all four mechanisms, structured prominently as an approved purpose for teachers and students and a guiding light for decision making, communicated to students and parents, and sustained by educating administrators and teachers to be accountable to the mission.

The educative mechanism is the cornerstone of the emergent accountability framework. The purposeful creation of educative protocols to pass on the knowledge gained in building capacities in accountability by one board will ensure the maintenance and sustained growth of accountability in each new board, revealing a new dimension of accountability: continuity. In this dimension, the educative mechanism is the life force that feeds the other three mechanisms to sustain and increase accountability over time, because, without it, each new board would have to reinvent its capacity to be accountable. The dimension of continuity brings the study's implications for theory back to Kuchapski's (2001) framework: It emphasizes the education of organizational leaders and decision makers regarding the importance of disclosure and transparency, discretion over confidential information, and opportunities for redress.

From this study, a new model can be drawn to represent the structural, governing, communicative, and educative capacities to build and sustain the capacity to be accountable. To be truly effective, these four mechanisms cannot stand alone. They are

interconnected like the parts of a growing tree, working together to increase and sustain accountability. The trunk of the tree is the organization's capacity to be accountable. The branches of structural, governing, and communicative capacities are nurtured and fed by the sap of educative capacity that flows to and from the roots of institutional memory, throughout the crown of the tree, and to and from each stakeholder leaf. The sap of educative capacity feeds, preserves, and renews the tree of accountability for each generation board through the purposeful creation of structures to support accountability, the purposeful navigation of the matrix of accountability relationships, and the purposeful transfer of knowledge into institutional memory to inform future accountability. In other words, the educative capacity is the sap that flows through the trunk of accountability to support the structural, governing, and communicative branches, transferring knowledge to and from institutional memory to build and sustain the capacity for accountability in each new board and for every stakeholder. These relationships are represented graphically in Figure 1.

Implications for Further Research

Because of the exploratory nature of this study, a purposeful sample was chosen of interviewees most likely to have rich insights to offer. A second case study of capacity for accountability in the same or a similar nonprofit intermediary educational organization could be conducted with a larger, more random representation of all stakeholders. This larger study would generate different perspectives given the breadth of the sample from the more naïve to the most experienced in leadership. Furthermore, separating responses from various cohorts could emphasize issues important to one group
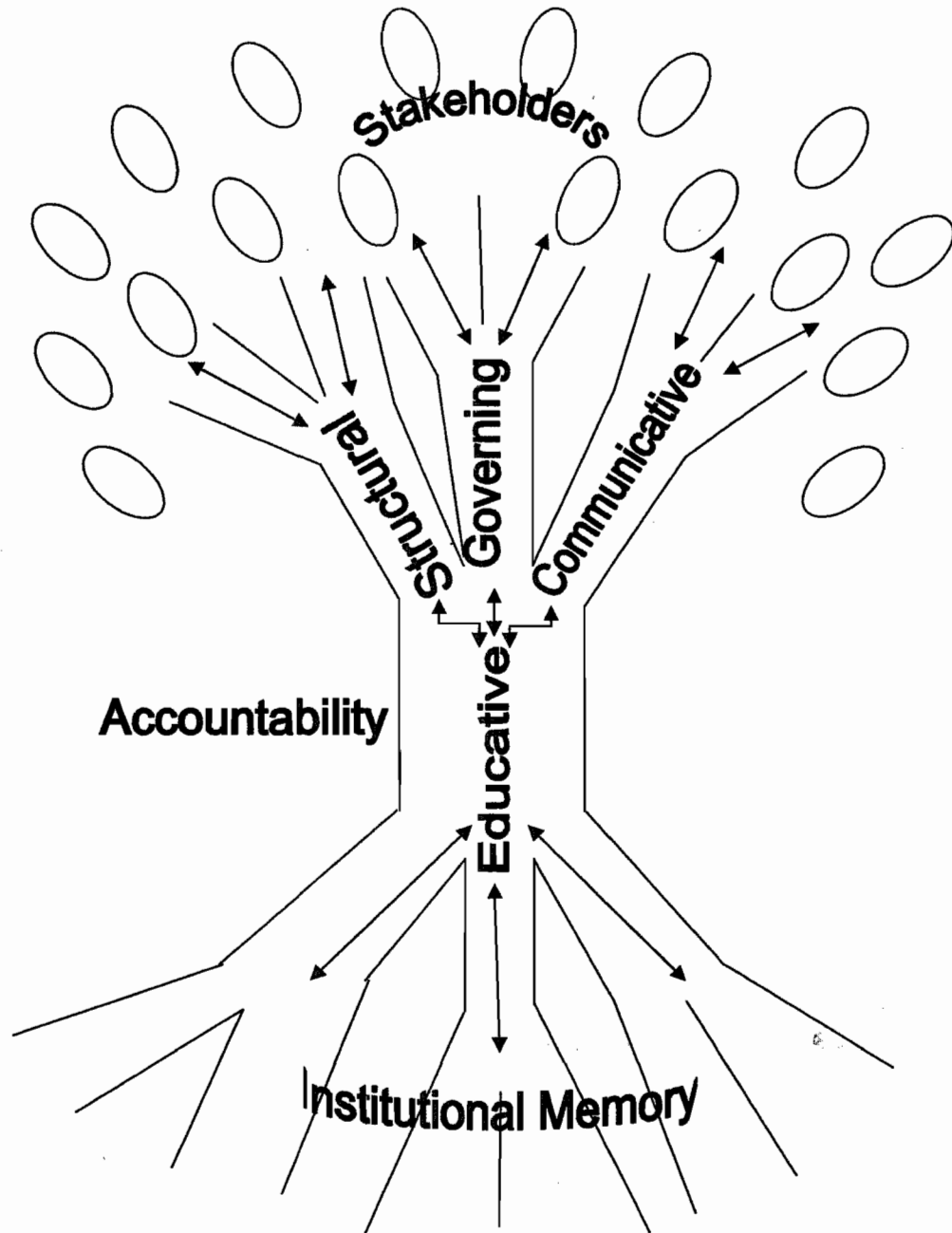
Figure 1. Tree of accountability: Mechanisms for sustainable accountability.

that have not been considered by another and more deeply indicate where and what educative practices are most needed to increase accountability.

Future research could test the emergent conceptual framework for accountability in a case study on accountability within other educational organizations: a school, a school district, a school system, or any educational institution. This purpose might be addressed through a comparative study of several institutions on how the four mechanisms of structural, governing, communicative, and educative capacities were engaged to build and sustain the capacity to be accountable.

A future project could create an implementation guide for nonprofit or educational organizations to establish, maintain, and sustain growth in capacity for accountability through the implementation of the four mechanisms. This guide should include practices for the purposeful creation of structures to support accountability, the purposeful navigation of the matrix of accountability relationships, and the purposeful transfer of knowledge into institutional memory to inform future accountability practices.

Organizational leaders in accountability environments need additional research on the application of this framework, especially on the use of the educative mechanism to build accountability capacity among administration, management, and members and to sustain it over new generations. Research on the framework could be conducted in other contexts to examine its role in various settings. These additional studies are needed in order to describe more deeply various aspects of the framework, to measure the effectiveness of the actions and relationships that arise from it, and to provide new knowledge about building sustainable capacity for accountability.

Personal Learning

As part of the problem-solving process within this study, I analyzed the responses of participants. I read, wrote, and rewrote as I slowly moved toward the conclusion of this study with a new conceptual framework for accountability in a nonprofit educational organization. It was not an easy process. Questioning, listening, and drawing together the bits of data provided me with personal growth in empathy and in patience. The mechanisms employed by the board of directors became clear as themes emerged from the data and the literature, and it was a long and difficult process for me to tease out the concepts and the strands of ideas, layer upon layer, as I moved from the simpler deductive analysis through the complex interpretive inductive analysis. At times, I would go for days feeling as if something was just out of reach. All the greater the satisfaction, then, when the clouds parted and the solution became clear.

The *Aha* moment for me came in the fall of 2008 with the help of my advisor, Dr. Coral Mitchell, in recognizing that the organizational structure, nonprofit status, and so on were part of the structural mechanism that contributed to the organization's capacity for accountability. This realization led me to search for other mechanisms that allowed N-PIE to build and maintain its capacity to be accountable. I had been circling the educative capacity since early in the data analysis, but it took a long time for me to separate the educative mechanism to build accountability from the educational purpose of the organization and the programs it offered to meet its educational mission. Furthermore, governing capacity encompassed governance as well as organizational planning, and communicative capacity encompassed assessment to some extent. Although all four were part of Kuchapski's (2001) framework for accountability in education, I finally set that

model aside and looked at the part each aspect played in the mechanisms revealed in the data.

Even greater personal growth came most slowly—the undertaking of scholarly writing at an academic level higher than anything I had done before. It remained the greatest obstacle in my path, going against all my creative writing tendencies as a storyteller and songwriter. However, as much as it has been my personal Everest these past 3 years, the completion of the work for this thesis brought me profound satisfaction and a certain pride in accomplishment. There is no doubt that I could not have stayed the course and finished the study and its report without the stalwart support of my advisor, Dr. Coral Mitchell, and her band of advisees, who shared their wisdom and encouraged me to persevere at our biweekly gatherings.

The final part of my personal story I wish to share only because there may be a reader facing overwhelming obstacles who will benefit knowing this aspect of my experience. When I began work on the proposal, I was recovering from a long illness that had left me limited to reading only 20 minutes per day. I embarked on this study to finish the Master of Education degree; to investigate a problem that interested me; and to force my intellect to engage in the reading, research, and writing required to complete it. I encourage everyone to find an exit process that meets their interest and their needs and to trust their advisors, their peers, and the ever-patient staff and administration in Graduate Studies to see them through it.

Final Thoughts

When the readers of this case study close the covers of this book, I would like them to take away an image of accountability as an integrated mechanism for learning

and building capacity. This image can be illustrated as an ever-growing tree, renewing itself with each generation. The mechanisms within the framework will not only help to build and sustain the capacity for accountability but are themselves capacities that will increase as they are put to effective use. This new framework will relieve the burdensome responsibility of unpacking the accountability required of any position, as it addresses how to purposefully create structures to support accountability, navigate the matrix of accountability relationships, and transfer knowledge into memory to inform future accountability practices. This model further illustrates the integration of the structural, governing, communicative, and educative capacities within the framework and emphasizes the educative mechanism as the driving force that ensures sustainability in accountability practices. Through purposeful education and training (formal, informal, or self-taught), it is possible for anyone to be mindful of the structure, governance, communication, and education pieces required to meet responsibilities and to be prepared to build sustainable capacity for accountability.

When I began this study, my interest was accountability in underresearched nonprofit intermediary educational organizations. I had expected to focus on the model of accountability followed by one such nonprofit in relation to Kuchapski's (2001) framework for accountability in education. However, I chose to study the organization's capacity for accountability instead, which dealt more closely with applications of Kuchapski's principles of disclosure, transparency, and redress. My interest was sparked by the media attention to fiscal and management scandals and to the vulnerability of volunteer boards at the hands of incompetent or nefarious contracted management. Certainly concern about accountability for the fiscal health of the organization was

expressed in each interview. But as participants delved deeper in the interview process, and as I drilled down through the deductive and inductive analyses, I was surprised at the final interpretation of results. Accountability for financial oversight remained important, of course, but it became clear that no matter what the duties or responsibilities of the person or entity accountable, the mechanisms for building that accountability remained the same. They were also accessible to anyone and to everyone at all levels of an organization. They made sense. Who is accountable to whom and for what can be unpacked in any given situation. However, that is only the first step in engaging the mechanisms to build accountability. Once those parameters are uncovered or established, an education based on effective past practice or on learning from evaluation results will guide the creation or renewal of structural, governing, and communicative mechanisms. Further educative processes will provide all stakeholders with requirements for the flow to and from all parts of the matrix of accountability relationships.

Finally, the universal applicability of this framework speaks to its value to education. Not only is education important as the driving force within the framework and essential for the sustainability of any organization's capacity for accountability, but this is true for education systems as well. By embracing this new model, teachers may no longer see themselves close to the bottom rung of a hierarchical upward accountability which starts with students and ends with the Ministry. Instead, they may be encouraged to see themselves within a matrix of accountability relationships, negotiable to some extent and navigable with the assistance of clear structures, administrative governance, and mentorship from leaders within their own ranks. As they build communicative capacity, so they will build their capacity to be accountable to students, parents, peers, and

administrators. However, they should be able to expect the same in return, for we are all accountable to everyone within the matrix.

An old saying goes: From little acorns do mighty oak trees grow. We all have the opportunity to grow and renew a tree of accountability for any position of responsibility.

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Appendix A

Interview Guide

Interviews will be conversational and will begin with a few standard questions, listed here. They will be followed by more probing questions which will evolve over the course of the interview process.

Standard questions:

1. What is your understanding of accountability in this type of organization (a nonprofit intermediary educational organization)?

2. From your experience, what is the unique understanding of accountability in the organization that we are discussing?

3. How is the organization's understanding of accountability reflected in its policies and procedures?

4. How is accountability enacted in the organization's practices?

Probing questions might include:

1. Questions regarding disclosure of information.

2. Questions regarding organizational planning, assessment, communication, and governance.

3. Questions regarding fiscal responsibilities.

4. Questions regarding the organization's accountability to the government or to outside agencies.

5. Questions regarding protection of directors and officers.

6. Questions regarding dispute resolution.

7. Questions regarding organizational mission and service to education.

Appendix B

Ethics Clearance

Brock University

Office of Research Services
Research Ethics Office
St. Catharines, Ontario, Canada L2S 3A1
T: 905-688-5550, Ext. 3035/4876 F: 905-688-0748

www.brocku.ca

DATE: February 12, 2008

FROM: Michelle McGinn, Chair
Research Ethics Board (REB)

TO: Coral Mitchell, Education
Catherine M. THOMPSON

FILE: 07-210 THOMPSON

TITLE: Accountability in a non-profit intermediary educational organization: Building on Kuchapski's accountability framework

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The Brock University Research Ethics Board has reviewed the above research proposal.

DECISION: Accepted as is

This project has received ethics clearance for the period of February 12, 2008 to August 31, 2008 subject to full REB ratification at the Research Ethics Board's next scheduled meeting. The clearance period may be extended upon request. *The study may now proceed.*

Please note that the Research Ethics Board (REB) requires that you adhere to the protocol as last reviewed and cleared by the REB. During the course of research no deviations from, or changes to, the protocol, recruitment, or consent form may be initiated without prior written clearance from the REB. The Board must provide clearance for any modifications before they can be implemented. If you wish to modify your research project, please refer to http://www.brocku.ca/researchservices/forms to complete the appropriate form Revision or Modification to an Ongoing Application.

Adverse or unexpected events must be reported to the REB as soon as possible with an indication of how these events affect, in the view of the Principal Investigator, the safety of the participants and the continuation of the protocol.

If research participants are in the care of a health facility, at a school, or other institution or community organization, it is the responsibility of the Principal Investigator to ensure that the ethical guidelines and clearance of those facilities or institutions are obtained and filed with the REB prior to the initiation of any research protocols.

The Tri-Council Policy Statement requires that ongoing research be monitored. A Final Report is required for all projects upon completion of the project. Researchers with projects lasting more than one year are required to submit a Continuing Review Report annually. The Office of Research Services will contact you when this form *Continuing Review/Final Report* is required.

Please quote your REB file number on all future correspondence.

MM/kw