HOLDING NONPROFITS ACCOUNTABLE: FRAMEWORKS THAT DISTINGUISH BETWEEN LOOKING GOOD AND DOING GOOD

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Abstract

The purpose of this paper is to explore questions regarding what charitable organizations should be held accountable for, to whom they should be held accountable, and, perhaps most importantly, how they should be held accountable. Four accountability frameworks for nonprofit organizations are reviewed with specific attention paid to the advantages and limitations of each. A framework that combines organizational self-assessment and external monitoring is proposed. This framework combines elements from previously conceived models and adds a communication function that has not been included in previous models.

According to *The Nonprofit Sector in Brief: Public Charities, Giving and Volunteering, 2010*, nearly 1 million (958,398) 501(c)(3) public charities existed in the U.S. in 2008. This represents a 60.5 percent growth over a 10-year period. Of these, over 350,000 were required to file annual reports with the Internal Revenue Service (IRS) and reported revenue and assets of $1.4 trillion and $2.6 trillion, respectively. Nearly a third (32.3 percent) of reporting charities' revenues came from either government contract or grants.[1] These statistics point to the nonprofit sector's continuing dependence on taxpayer dollars, a dependence that started in the 1960s with government grants to nonprofits that resulted in programs such as Head Start and continues today as evidenced by the Social Innovation Fund, part of the 2009 Service America Act, that is designed to stimulate social entrepreneurism among nonprofit social service organizations. In fact, some argue that given this trend of the government to contract out the delivery of social services, the relationship between government and the nonprofit sector as two independent sectors is no longer valid, having been replaced by a relationship of mutual dependence.[2] While the relationship between the government and the nonprofit sector is not the specific emphasis here, issues of accountability that may arise from this relationship are. In this paper, we seek to explore questions regarding *what charitable organizations should be held accountable for*, *to whom they should be held accountable,* and, perhaps most importantly, *how they should be held accountable*. As George Candler and Georgette Dumont note, no shortage of studies about the nonprofit sector exists; what does exist is a paucity of literature that directly addresses the issue of accountability.[3]

The reasons for the lack of a robust literature related to nonprofit accountability are undoubtedly many; however, one overarching reason may be that trying to devise a cogent, workable, and relevant accountability framework seems, at first blush, like a fool's errand, for a "one-size" framework will surely not fit the myriad and diverse, 950,000+ organizations that occupy the nonprofit sector in the U.S.[a] However, promising work toward useful and adaptable nonprofit accountability frameworks has been done. Building on this work, we offer an alternative model that takes into account the drawbacks of previous models and suggest how it could be used by both nonprofit themselves and external monitors to ensure organizations in the nonprofit sector are engaging in activities and developing programs to make good things happen rather than merely making themselves look good.

Holding Non-Profits Accountable: Counting Dollars and Widgets

Arthur Schafer defined accountability simply as "the *duty* to give an account."[4] A review of current literature related to accountability in the nonprofit sector suggests that the development of most nonprofit accountability frameworks is guided, either deliberately or intuitively, by assumptions concerning whether or not the duty to account arises from external pressures to do so or internal motivations to do "good work." Couching this distinction in academic terms, it is the difference between adhering to agency theory or stewardship theory in regard to how and why organizations should be held accountable.[5] Proponents of agency theory posit that people, and by extension the organizations they manage, are generally self-interested social actors whose behavior is guided by what is most opportunistic for them, regardless of the goals of others. Those that champion stewardship theory argue that the direct opposite is true, particularly in the case of people and organizations that deliver social services. From the standpoint of stewardship theory, collective goals generally are guaranteed to trump individual interests and people can be trusted to act in ways that serve the common good. Viewing

[a] Indeed, traditionally what has bound organizations in the nonprofit sector together has been their nonprofit or tax exempt status; however, filing for nonprofit status or obtaining tax exempt status (501c3) are administrative tools the founders of nonprofit organizations may use at the *inception* of the organization. As such, they do not necessarily identify characteristics that bind different organizations together.

nonprofit accountability through the lens of agency theory, then, leads one to assume performance measures should be externally determined to ensure organization are not exploiting the goodwill of their stakeholders. On the other hand, trusting nonprofits to develop their own metrics for performance and hold themselves accountable is a hallmark of a stewardship perspective on nonprofit accountability.

No matter the theory guiding the model, more often than not, accountability in the nonprofit sector has focused on reporting budget allocations and monetary 'efficiencies' of an organization as a whole and keeping track of the outputs of the organization. Further, the duty to account in the nonprofit sector traditionally has been limited to a select few stakeholders: those with the resources to keep the organizations going. Traditionally these stakeholders have been government entities (local, state, and federal) and private donors. Here we discuss to two accountability models designed to ensure nonprofit accountability to donors and government agencies: the charity monitoring and rating model and the government reporting model.

Charity Monitoring and Rating Model

One common accountability model guided by agency theory that specifically focuses efforts on holding nonprofit organizations accountable to donors is the charity monitoring and rating model. In fact, Rebecca Szper and Aseem Prakash note that the most common way nonprofits are held accountable to donors is though the research and reporting of charity watchdogs groups such as Charity Navigator. These monitoring services take an information-based approach to rating charities and focus their evaluation almost entirely on organizational efficiency and organizational capacity (measured by revenue growth and program expenditure growth). Szper's and Prakash's research also suggests that changes in a charity's rating by a watchdog organization has little effect on donor support and, perhaps more surprisingly, many charities operate from the standpoint that donors do not pay much attention to watchdog ratings in making decisions about lending their financial support to an organization.[6] This last finding suggests that at least some aspects of agency theory hold true in the nonprofit sector and without effective external accountability models some nonprofits may find ways to exploit the revenue and goodwill of their donors; it also points to a major drawback in the monitor and rating model: What good are they doing if they are essentially ignored by both donors and nonprofit organizations?

Perhaps donors' and nonprofit organizations' general inattention to charity watchdog organizations is predicated on how the watchdog groups research and report on nonprofit organizations. The focus of this work is narrow: revenue generation and deployment and the existence of certain policies and procedures (e.g., readily available lists of board members, record retention policies, audit committees). This is not to say such information is not valuable. It simply is not enough, as it says nothing about how well an organization distributes the goods or provides the services it purportedly distributes or provides. Szper and Prakash reach the same conclusion and call for the addition of performance measures and ratings to the reporting of charity watchdog groups.[7] Suffice it to say that while the charity monitoring and rating model provides some important oversight of the financial and governance operations of nonprofit organizations, it requires some major overhauling to be an effective nonprofit accountability tool for donors, not to mention any other stakeholders.

Government Reporting Model

Securing government dollars either through a grant or a contract ensures a nonprofit organization will have to produce copious reports on their operations, their budget expenditures, and their program development. Nowhere is agency theory's influence on nonprofit accountability more evident than in government reporting. However, Howard Husock asserts government agencies tend to judge the quality of the work of nonprofit organizations they make grants to or contract with based on the simple recording of service units, mistaking "outputs" for "outcomes" and in general perpetuating mediocre delivering of social services.[8] Mistaking outputs for outcomes points to another problem in regard to the most common methods used by government entities to evaluate the work of nonprofit organizations. If a nonprofit is held to a certain standard in regard to output without attention to the overall outcome of their work, what exactly is it being held accountable for? To use a market-based analogy, a company may have an efficient and innovative process for making and distributing widgets, but if no one is interested in widgets, the widget market is flooded, or individuals buy a widget and then decide it does not meet their needs, then just how important is the fact that the company can make lots of widgets and get them to market efficiently? In the case of the widget maker, accountability is tied to making a profit, which is the desired outcome.

In the case of nonprofit organizations, outcomes become more nuanced depending on the mission of the organization, but the same principle holds true. A simple example to illustrate: if an organization claims as part of its mission "bringing together diverse groups to improve the lives of children in foster care," it should not be held accountable solely for the number of "diverse groups" it is able to bring together but, more importantly, held accountable for *how* it has improved the lives of children in foster care, particularly from those children's perspective.

In sum, while advancing notions of accountability within the nonprofit sector, the charity monitoring and rating model and the government reporting model still focus the duty to account specifically on donors and funders rather than the people (or causes) organizations within the sector purportedly serve. Yet this way of framing or performing accountability is generally accepted in the nonprofit world. Oddly enough even though these models are predicated on an agency theory of accountability, they also perpetuate the assumption that the existence of nonprofit organizations themselves, their ability to raise and spend money, and their ability to account for outputs is reason enough to assume nonprofit organizations are doing "good work." We now turn to two recent models grounded in stewardship theory that call for nonprofit organizations to hold themselves accountable for their work in very specifics ways.

Beyond Counting Dollars and Widgets: Integrated Frameworks

Recent years have seen the development of various accountability frameworks for nonprofit organizations. Two frameworks particularly useful to the present investigation are the "Common Outcomes Framework to Measure Nonprofit Performance" developed by the Urban Institute and the Center for What Works[9] and a comprehensive 90-cell framework developed by George Candler and Georgette Dumont based on the unpublished masters thesis of Kara Neymeyr.[10]

Common Outcomes Framework to Measure Nonprofit Performance

First published in 2006, "Building a Common Outcomes Framework to Measure Nonprofit Performance" and its companion piece "The Nonprofit Taxonomy of Outcomes: Creating a Common Language for the Sector" were joint efforts of the Urban Institute and the Center for What Works. While the authors of the two reports acknowledge that measuring performance in the nonprofit sector can be "elusive," they also assert that "having a standard framework for developing outcomes and indicators can help create important tools for the sector to better communicate the value of its services."[11] The language of the reports makes it clear that to whom nonprofits primarily should be communicating "value of services" are "foundations, government, and individual donors";[12] however, the report also indicates that outcomes should be defined as "the results of a program or service that is of direct interest and concern to customers of the program."[b] The primary value of the logic-model based framework presented in these reports is found in its attention to the following: 1) delineation of outcomes into four distinction categories; and 2) promotion of the need to identify outcomes clearly and define specific indicators for each.

As alluded to above, the authors of this framework make a clear distinction between outcomes and outputs, defining outcomes as results of programs and outputs as primarily for internal use and not of any real concern to "customers."[c] Realizing that programs of nonprofit organizations may have multiple and overlapping outcomes, the authors of these reports suggest nonprofit organizations divide desired outcomes into "intermediate" and "end" outcomes so that they can better determine the impact of their programs. The authors also delineate four categories of outcomes nonprofit organizations should pay attention to: 1) Program-centered (e.g., reach, participation, and satisfaction); 2) Participant-centered (e.g., KSAs and conditions); 3) Community-centered (e.g., policy and civic participation); and 4) Organization-centered (e.g., financial and governance). The inclusion of distinct categories for participant- and community-centered outcomes guards against an organization identifying outcomes that merely promote the survival of the organization.

Concomitant with the delineation of outcomes into four distinction categories, the authors promote the identification of clear outcomes and specific indicators. Indicators should be *specific, observable, understandable, relevant, time bound, accurate, unbiased, consistent, and*

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[b] The syntax of this statement is telling, assuming it is not a grammatical error, as it implies that the "program or service" is of interest to the customer not necessarily the results.

[c] The use of the term "customers" is ambiguous in the reports, although both reports include the following statements concerning taxonomies in general: "The most useful taxonomies tend to reflect the manner in which the sector itself organizes, collects and reports the information. Although essential taxonomic principles of comprehensiveness, mutual exclusivity of elements, and logical consistency must be followed, a grounding is needed in what is actually in use by practitioners and what has worked for the specific program areas. Thus, testing by stakeholders (including nonprofit staff; funders, both public and private; clients, participants, and service users; and even the public, where appropriate) is essential" ("Nonprofit Taxonomy," 2). It is probably safe to assume that the terms "customers" and "stakeholders" are somewhat equivalent.

verifiable.[13] For example, if an outcome identified for a program is "improved economic conditions for participants" indicators might include percent of participants who found jobs within one month of completion (intermediate) and percent of participants who were gainfully employed eighteen months after completion of the program (end). Such a structure allows nonprofit organizations to gauge their performance beyond the immediate effect of the services or goods they are providing.

One final note concerning outcomes and indicators: The authors assert that a nonprofit organization's "choice of outcome indicators to track should not be determined by the extent of [their] influence over the outcome but the importance of the outcome for [their] clients" and "outcome data should be used to identify where results are going well and where not so well. When not going well, the program needs to attempt to find out why. This process is what leads to continuous program learning and program improvement."[14] We will return to this idea of choice of outcome indicators and the use of outcome data after our explication of the framework developed by Candler and Dumont.

Candler and Dumont's Accountability Framework

The framework developed by George Candler and Georgette Dumont[15] has as its starting points elements of previous accountability frameworks devised by James Cutt; David Brown and Mark Moore; and Kevin Kearns.[16] Candler and Dumont combined and expanded elements of these previous models to develop a system-based integrated framework that conceptualizes notions of accountability within the nonprofit sector to include more stakeholders than just funders and donors and components and activities beyond financial inputs and goods and services outputs (fig. 1).[d]

Figure 1: Nonprofit Accountability Audit Framework (Candler & Dumont, 2010)

A Nonprofit Accountability Audit Framework (Candler & Dumont 2010)											
		Accountability 'for what'									
		Consequential						**Procedural**			
		Inputs			**Outputs**						
		Financial resources	Volunteer resources	Reputational capital	Goods & services	Social capital	Policy impact	Law	Formal mission	Ethics	Legitimacy
Stakeholders	Members										
	Clients										
	Constituents										
	Donors										
	Government										
	General public										
	Media										
	NGO staff										
	Partners/ allies										

While Candler and Dumont's framework is fairly self-explanatory, some elements are worthy of special note. First, notice that the framework has two axes: the vertical axis denotes "to whom" a nonprofit should be accountable; the horizontal axis denotes "what for." The "what for" axis is divided into consequential (performance) components and procedural (process) components. In regard to the "to whom" axis, Candler and Dumont have made distinctions among members (card-carriers or dues payers), clients (those who receive services or goods

[d] One of the glaring shortcomings in regard to Candler & Dumont's framework is the focus on inputs and outputs rather than outcomes. Nowhere in their explanation of the model do they address outcomes. It may be that they are using the term "output" as interchangeable with "outcome"; however this is mere speculation. Further, (and rather ironically) they do not account for how the scores rendered by Neymeyr's study were determined beyond indicating a score of zero "represented no evidence of accountability, one some evidence, and two strong evidence of NPO accountability to the type of stakeholder for the resource identified" (274). What counted as no, some, or strong evidence is left unclear.

directly), and constituents (those who might benefit from the services and goods provided), and have included the "general public" (the "public trust") as a stakeholder. As to the "what for" axis, they have included "social capital" and "policy impact" as consequential elements and "legitimacy" (not engaging in mission creep, seeking client and constituent involvement in meaningful ways) as a procedural element.[17] As such, this framework offers a comprehensive guide to discerning for what and to whom nonprofits should be held accountable. Also, while recognizing the complexity of the framework, Chandler and Dumont note that it can be adapted to fit the accountability duties of any nonprofit sector organization based in its general function and focus (e.g., nonprofit who use no volunteers labor obviously would not have to account for volunteer resources; member-less nonprofit organizations obviously would not be accountable to members).[18]

Candler and Dumont demonstrate the usefulness of the framework by reporting a study done by Kara Neymeyr . Neymeyr reviewed documents and interviewed senior administrators at fifteen nonprofit organizations in Rhode Island and Massachusetts. Based on this data, Neymeyr assigned a score of 0 (no evidence of accountability) to 2 (substantial evidence of accountability) to each of the "for what" categories for each of the "to whom" categories. Aggregate reporting of the findings indicates that accountability to clients and constituents was consistently low across all "for what" categories with no score above 0.80 (accountability to clients for goods and services) and "0's" reported on the categories of financial resources, volunteer resources, good and services, and ethics for constituents. The same basically holds true for accountability to the general public, with the highest "for what" scores reported in the categories of good and services and formal mission (0.93 & 0.80, respectively).[19] Candler and Dumont frame these results as "interesting" particularly in regard how the results suggest constituents "are felt, almost across the board, to be unimportant."[20] While this is not surprising, it does suggest that if left to their own devices, some nonprofit organizations may not adequately fulfill their duty to account to the people they purportedly serve.

Candler and Dumont's research also raises questions concerning many nonprofits organizations' ability to monitor themselves and keep the tacit agreement they have made with the general public by accepting government contracts or grants funded by taxpayers dollars or, more fundamentally, being granted tax exempt status. While they end their review of their model with the assertion that it "can help provide structure to the accountable non-profit manager and board engaged in self-reflection regarding the organization's accountability profile,"[21] one has to ask how many nonprofit managers and boards are willing to engage in the arduous task of such self-reflection? Indeed, a study of nonprofit boards conducted in 2002 by Judith Miller found that a significant number of boards saw themselves as accountable only to themselves, suggesting totally internal notions of accountability may be acceptable to at least some nonprofit entities.[22]

In sum, the review of the four accountability models presented here points to both the promise and the limitations of frameworks grounded solely in either agency theory or stewardship theory. Taking a cue from Aristotle's argument concerning the golden mean, we aver that the most efficacious nonprofit accountability models are found in a balance between the two extremes of external monitoring and self-reflection. Next, we offer such a model and suggest at least one way to implement it.

Account to Whom for What? Balancing Self-Reflection and External Monitoring

The model presented here starts from the assumption that nonprofit managers, and by extension nonprofit organizations, are neither solely self-serving nor completely altruistic in their actions and operations. These managers and their organizations must contend with competing interests every day and manage relationships with diverse and often demanding stakeholders. It is no wonder that they may pick and choose what they deem as appropriate to be accountable for and to whom to be accountable. However, accountability and transparency in the nonprofit sector is essential if nonprofits want to continue to attract donors, meet their organizational mandates, and affect outcomes that improve the communities in which they serve in meaningful ways. In short, the good intentions of nonprofit managers do not necessarily translate to effective execution of organizational mandates automatically, and the combination of self-assessment and external monitoring may keep organizations in the nonprofit sector on track (or in line).

For these reasons, designing frameworks of accountability that both allow for some autonomy in developing and reflecting on the outcomes of a given nonprofit organizations' programs *and* ensure procedures for impactful external monitoring of organizational performance are in place seems an appropriate way to guard against nonprofit organizations' deviating from their mandates, engaging in mission creep, or squandering donor dollars, regardless of whether these actions are intentional or unintentional.

Our two-prong model begins with the nonprofit engaging in an extensive self-assessment exercise.[e] The general framework for this assessment combines concepts from both Candler and Dumont's and the Urban Institute and Center for What Work's models (fig. 2). As evidenced from figure 2 we have replaced Candler and Dumont's "input" and "output" terminology with "outcomes and indicators" as these measures are more specific and require more precise accounting by organizations. We also have incorporated the Urban Institute and Center for What

[e] Ideally this would be a requirement to obtain of maintain 501(c)(3) status. We have argued elsewhere that public charities and private foundation should be required to provide annual public reports of the social change impact of their work to keep their tax exempt status (Christina Standerfer and Joseph Schafer, "An Assumption of Good: How Nonprofit Organizations Are Reinventing Civil Society in the U.S." Paper presented at the International Society for Justice Research Conference, Banff, Canada [August 2010]).

Work’s conception of accountability in four distinct categories. While overlap in these categories is bound to occur (e.g., the indicators an organization identifies for both social capital and legitimacy outcome may be similar or even the same), the inclusion of these divisions allow nonprofit organizations to think through where and why overlaps may legitimately occur.

Finally, we have kept all nine stakeholders identified by Candler and Dumont and added a communication plan dimension (to which the nonprofit would also be expected to be accountable for implementing), as it our contention that the proof of nonprofit accountability pudding is in the eating. In other words, the identification of outcomes and indicators *without* a specific plan as to how to an organization plans to communicate these outcomes and indicators, their varying relevancy, and their impact to its various stakeholders in ways these stakeholders can both understand and access is merely an empty exercise.

Figure 2: Framework for Nonprofit Self-Assessment *and* External Assessment

Framework for Nonprofit Self-Assessment											
	Specific Communi-cation Plan for reporting to:	**Accountability ‘for what’**									
		Program Outcomes & Indicators			**Community & Participant Outcomes & Indicators**			**Organizational Outcomes & Indicators**			
		Financial resources	Volunteer resources	Reputational capital	Goods & services	Social capital	Policy impact	Law	Formal mission	Ethics	Legitimacy
Stakeholders	Members										
	Clients										
	Constituents										
	Donors										
	Government										
	General public										
	Media										
	NGO staff										
	Partners/ allies										

We realize nonprofits may balk at the prospect of engaging in such an assessment or claim they do not have the resources to do so. Our counterargument is that not engaging in such self-assessment will, in the long run, lead to less resources and possibly organizational failure, particularly if self-assessment such as this coupled with independent external monitoring of nonprofits' performance in defining outcomes, identifying indicators, and communicating this information to all stakeholders becomes *de rigueur* in the nonprofit sector.

The second prong of our model is an external monitoring component that rates nonprofit organizations on their actual performance. Ken Berger, President and CEO of Charity Navigator, has committed to adding a measure of outcomes to the websites rating system. He acknowledges that such an endeavor would "take some time and hard work," but that "a charity's ability to bring about long lasting, meaningful change for the better in the lives of people and communities they serve should be the primary driver of charitable investments."[23] Time and hard work indeed!

We suggest that one way to begin this work would be by examining nonprofits' annual reports for evidence of clearly defined outcomes and specific indicators in each of the categories outlined in figure 2, *and* evidence that the nonprofit has a plan to communicate its performance in each category to a substantial number of individuals in each of the stakeholder categories. This becomes a bit tricky as such monitoring would rely primarily on information supplied by organization's themselves; but is not unlike many other reporting methods (e.g., IRS tax filings) that rely on self-report. Moreover, the test would be the actual declaring of clear outcomes and specific identifiers. It seems reasonable to assume that if a nonprofit has gone to trouble of devising these, little reason exists to stray too far from the truth in reporting on them.

The monitoring of the annual reports of nonprofit could take a form similar to the one used by Neymeyr as reported by Candler and Dumont with the addition of a rating of the outcomes and identifiers themselves. In fact, if no clear outcomes or indicators are evident, no reason exists to try to discern a nonprofits' effort to be accountable to its stakeholders, for without delineation of these measures they are merely engaging in making things look good rather than making good things happen. While this type of rating may be viewed as subjective, raters can be trained to distinguish among outcomes relevant to a nonprofit's mission and outcomes that are not. Moreover, the rating of performance is by its very nature somewhat subjective, and we contend trying to quantify such measures too much runs the risks of measuring outputs rather than outcomes.

The external rating coupled with the organization's annual report would then be made available through websites such as Charity Navigator, but we also suggest the ratings should become part of each nonprofits next annual report and any accounting they do to their stakeholders. In this way, good ratings may serve as additional support to invest in or use the organization's services and goods, and bad ratings, well, should ensure the nonprofit either steps up its game or shuts its doors.

In sum, while we recognize the complexity of the model presented, we also recognize the need for nonprofit accountability frameworks that allow all stakeholders including donors, clients, constituents, and the general public to be able to distinguish between nonprofits that make good things happen in their communities and nonprofits that skate by on making it look like they are doing good things or, even worse, ignoring most of their stakeholders when it comes to accountability. If nothing else, the presentation of this model should add to the on-going dialogue concerning nonprofit accountability.

NOTES

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[2] Howard Husock, "Non-profits and the State," *National Affairs* 25, no. 6 (Winter 2011): 119-135; Steven Rathgeb Smith and Michael Lipsky, *Non-profits for Hire: The w\Welfare State in the Age of Contracting* (Cambridge, MA: Harvard University Press, 1994).

[3] George Candler and Georgette Dumont, "A Non-profit Accountability Framework" *Canadian Public Administration* 53, no. 2 (June 2010): 259-279.

[4] Arthur Schafer, "A wink and a Nod: A Conceptual Map of Responsibility and Accountability in Bureaucratic Organizations" *Canadian Public Administration* 42, no.1 (Spring 1999): 9.

[5] Barry M. Mitnick, "Regulation and the Theory of Agency" *Policy Studies Review*, 1, no. 3 (1982): 442-453; David M. Van Slyke "Agents or Stewards: Using Theory to Understand the Government-Nonprofit Social Service Contracting Relationship" *Journal of Public Administration Research and Theory,* 17 (September 2006): 157-187.

[6] Rebecca Szper and Aseem Prakash, "Charity Watchdogs and the Limits of Information-based Regulation *Voluntas*, 22 (2011): 112-141.

[7] Szper and Prakash, "Charity Watchdogs," 134-135.

[8] Husock, "Non-profits," 125.

[9] Urban Institute and The Center for What Works, *Building a Common Outcome Framework to Measure Nonprofit Performance* (Washington, DC: Urban Institute 2006); Urban Institute and The Center for What Works, *The Nonprofit Taxonomy of Outcomes: Creating a Common Language for the Sector* (Washington, DC: Urban Institute 2006).

[10] Candler and Dumont, "A Nonprofit"; Kara Neymeyr, *Non-profit Accountability Auditing: Application of an Accountability Audit Matrix to Fifteen Non-profit Organizations in Rhode Island and Massachusetts*, Unpublished master's thesis. (Bridgewater, MA: Bridgewater State University, 2005).

[11] *Building,* 3-4.

[12] *Building,* 2.

[13] *Building,* 6.

[14] *Building,* 15.

[15] Candler and Dumont, "A Nonprofit."

[16] James Cutt, "Accountability, Efficiency, and the 'Bottom Line,' in Nonprofit Organizations" *Canadian Public Administration* 25, no. 3 (Fall 1982): 311-331; David Brown and Mark Moore, "Accountability, Strategy, and International Non-governmental Organizations" *Nonprofit and Voluntary Sector Quarterly* 30, no. 3 (September 2001): 569-587; Kevin Kearns, "The Strategic Management of Accountability in Non-profit Organizations: An Analytical Framework" *Public Administration Review* 54, no. 2 (March/April 1994):185-192.

[17] Candler and Dumont, "A Nonprofit," 262-271.

[18] Candler and Dumont, "A Nonprofit," 272.

[19] Neymeyr, "A Non-profit Accountability."

[20] Candler and Dumont, "A Nonprofit," 274.

[21] Candler and Dumont, "A Nonprofit," 274-275.

[22] Judith Miller, "The Board as Monitor of Organizational Activity: The Application of Agency Theory to Non-profit Boards" *Nonprofit Management and Leadership,* 12, no. 4 (Summer 2002): 429-450.

[23] Quoted in Szper and Prakash, "Charity Watchdogs," 135.