Choreography and Performance:
A phenomenological study of accountability relationships between non-profits and government

by

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Abstract

Employing a hermeneutic phenomenological approach, I explore the experiences of eight individuals engaged differently with nonprofit accountability. The principal-Agent perspective provides the framework. My investigation is prompted by my dissatisfaction with portrayals of governments’ relationships with financially dependent nonprofits as being dysfunctional, and necessarily oppositional, dyads. Simultaneous calls for more collaboration and ever-greater accountability risk dislocating excessively stretched joints. Preserving the uniqueness of each actor’s depiction and interpretation of accountability, I hope to shed light on what is really going on as accountability is negotiated, mediated and enacted by implicated individuals, and suggest how we might improve performances if we pay more attention to performers’ pragmatic interpretations of accountability scripts. Participants’ considered improvisations may enlighten accountability’s audiences and its directors and script-writers.
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I must, *most* sincerely, thank Professor Frankel who, from the formative stages of this thesis, to the final draft, (a distressing number of *years* later) provided guidance, support and the benefit of many doubts, time-after-time. Without Professor Frankel, I would not have made it.

To Dr. Levasseur and Dr. Keith Lowe: I thank you for your suggestions, for tolerating my un-kept-to time-lines, and my delayed rushing of you both.
Dedications

I dedicate this to Kathie, Jasper and Oliver; my most brilliant lights in some dead-dark patches.

I also dedicate this thesis to my participants: May you continue to inform, entertain and challenge future students, researchers and fortunate colleagues.
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Chapter One

1.1 Statement of General Research Problem and its Significance

Non-profits and their funders are beset by challenges (Murray, 2006; Mulgan, 2006). Enhanced accountability regimes are often proposed as a necessary precondition for the possible alleviation of their many difficulties: an effective regime will properly equip parties and guide future interaction (Bovens, 2005; Ebrahim, 2009; Mulgan, 2006). The non-profit sector is often seen by funders and the broader stake-holder community to lack accountability (Mulgan, 2001; Prakash & Gugerty, 2010; Valentinov, 2011). Elaborate and expensive accountability mechanics and measures divert an organisation’s resources (Smith, 2010), are often poorly aligned with the objectives of either the funder or the funded and might prescribe ambiguous intervention processes and inappropriate standards (Denhardt & Denhardt, 2003). Conversely, variously constrained by accountability’s excesses (Najam, 1997; Phillips & Levasseur, 2004), non-profits surrender degrees of autonomy and risk forgoing their normative legitimacy and becoming co-opted (Baur & Schmitz, 2011).

There is also a culture of independence among non-profits that resists control of goals and means by those seeking greater accountability, so tensions have prevailed (Carman, 2010; Ebrahim, 2009). The scrutiny of non-profits is often divided among stake-holders and lacks coordination where accountability demands compete (Knusten & Brower, 2010). The non-profit’s understanding, negotiation and pursuit of imposed accountability strategies constitutes an added challenge (Campbell, 2002) with negative impacts on the organisation’s pursuit of its core mission (Phillips and Levasseur, 2004; Knusten & Brower, 2010). In order that accountability regimes have the desired results it is necessary to develop a nuanced understanding of accountability’s intended and unintended functionality, its workings and its limitations so that it
is neither considered a panacea for the ills of non-profits, nor dismissed as a poorly disguised mechanism for eliminating non-profit autonomy. Accountability regimes are to be choreographed judiciously and with clearly articulated purposes that consider multiple stakeholders and perspectives, and intended and unintended effects. Accountability regimes considered as a program may benefit from the construction of an evaluation framework.

The government-funded third sector, including the non-profit sector, continues to grow (Murray, 2006; Salamon, 2010). This growth, combined with increasingly more expansive conceptions of accountability’s mechanisms, serve to make the intersection or collision of the sectors’ organisational activities with accountability issues, a more ubiquitous and demanding concern (Gugerty, 2009; Mulgan, 2006; Prakash & Gujert, 2010). Interactions between government, the sector and the broader public are mediated through increasingly complex relationships within which accountability issues are central (Phillips & Levasseur, 2004; Salamon & Anheier, 1997; Smith and Lipsky, 1993;), but poorly understood (Hulme and Edwards, 1995; Salamon, 1994; Young, 2000), and within which various ideologies contest (Rubenstein, 2007). While nebulous conceptions of accountability are readily summoned and frequently referenced, this is done in diverse contexts and understood in very different ways (Dubnick, 2005).

Despite accountability’s commonly assumed effectiveness at promoting some behaviours while simultaneously discouraging others, the effectiveness of its various mechanisms remain elusive (Dubnick, 2005; Ebrahim, 2009). The word has been granted ideological authority and ascribed a compelling logic that calls into question the motives of those who contemplate resistance to its broad and firm demands; it is understood to democratize arenas in which it is practised (Clarke, 2004). Accountability is a ‘good thing’. Its lack signals a deficiency requiring remedial action.
Defining and characterizing organisations that are the object of this inquiry may also cause confusion (Mendel, 2010; Quarter, Mook, & Armstrong, 2009). The nomenclature surrounding the term ‘non-profit’ is confusing (Mendel, 2010). It is an inclusive concept within which charities, NGO’s, self-help groups, clubs, and other organisational structures exist (Anheier, 2004). The terms third-sector, social economy, civil society, non-profit, not-for-profit, charitable, non-governmental organisations, voluntary and philanthropic are often used interchangeably (Salamon, 2010), or indiscriminately (United Nations Statistical Division, 2003), and refer to a range of associations, including but not limited to formal organisations, that are neither part of the state (therefore possess a private structure), yet a have a public purpose, nor form part of the (for-profit) market economy (Quarter, Mook, & Armstrong, 2009; Salamon, 2010). Conceptually, rhetorically, politically and ideologically, the amalgam of these many terms has served to challenge the ubiquity of the two-sector model—the private and public sectors—, and is increasingly contested in new public management (Clarke, 2004; Salamon, 2010). Non-profits have also been considered part of ‘private government’ (Mendel, 2010), an umbrella term that includes community foundations.

A more refined taxonomy of non-profits will be articulated in chapter two. While acknowledging my impreciseness, for the time being and for the purposes of this research, non-profit organisations are defined as associations which do not exist in order to generate or distribute profits (Hansmann, 1980), they typically produce public goods and services that western market arrangements cannot (Salamon, 2010), and their governance structures may be distinguished from those typically operating in the public and private sectors (Quarter, Mook, & Armstrong, 2009). The Canadian Institute of Chartered Accountants (CICA) Handbook – Accounting (CICA Standards and Guidance Collection, 2011) defines not-for-profit organisations as “entities, normally without transferable ownership interests, organized and
operated exclusively for social, educational, professional, religious, health, charitable or any
other not-for-profit purpose. A not-for-profit organisation's members, contributors and other
resource providers do not, in such capacity, receive any financial return directly from the
organisation” (CICA Standards and Guidelines, 2011, Definitions).

Furthermore, this research is principally concerned with what Quarter, Mook, &
Armstrong (2009), call ‘public sector non-profits’- non-profit organisations whose ability to
deliver on organisational mandates depends upon government revenue. Non-profits with
governance boards whose membership is appointed by government form part of the Federal
government’s category of ‘Government Not-for-Profit Organisations’ (GNFPOs). GNFPOs and
their Provincial equivalents, are not the object of this study, even though the distinction between
these and similar non-profits is very blurred. But, given the centrality of control in discussions of
non-profit accountability, an organisation may not need to be a GNFPO to be, significantly,
controlled by government. Government exerts controls by degree, using, amongst other
mechanisms, funding strategies. Control is not categorical, and occurs along a continuum.
Locating an organisation along that continuum is causing significant confusion: “Multiple
concerns have been raised. In some jurisdictions organisations have been included in government
summary financial statements whereas in other jurisdictions similar organisations have been
excluded…. Inconsistencies in interpretation have resulted in frustrations in understanding which
organisations comprise the government reporting entity” (Public Sector Accounting Board
[PSAB], 2011, p. 2). Despite its legal form, whether or not a non-profit belongs to a reporting
entity relies on professional judgments of the substantive relationship between government and
the organisation during a particular reporting period. For the purposes of this study, and to avoid
confusion, I am not going to include non-profits whose assets, liabilities, expenses, and revenues
are reported on Provincial (or Federal) financial statements. Monetary transfers to these
organisations would not be an expense until the organisation expended those monies for their intended purposes (Office of the Auditor General of Canada, 2005). “This is a particularly challenging standard to apply because Government must consider the preponderance of evidence to judge whether an organisation is controlled by the Government—there is no single rule or criterion to establish [the existence of government] control” (Office of the Auditor General of Canada, 2005). It can be seen that the debate is consequential, not only from an accounting perspective, but from a broader accountability one too; if a supposedly independent non-profit, were judged to have slipped within government’s control, government ceases being at arm’s length and becomes answerable for benefits and risk of loss from the non-profit’s activities.

Included within Quarter, Mook, & Armstrong’s (2009) notion of ‘public sector non-profits’ and included in this study, are those organisations which may, under certain conditions, become more controlled by government. Criteria focus principally on financial and operating policies, and are not to be confused with regulation and financial dependence. Indicators of control can be found in the Public Sector Accounting Handbook, section PS 1300. (2011, paras. 17-18). Control includes government having the authority to govern, perhaps under conditions where operational parameters set by government are not adhered to by the non-profit. Government control would also include government’s ability to determine an organisation’s operations by way, for example, of vetoing decisions, or significantly limiting the scope of independent decision-making by the non-profit.

Within the public sector non-profit classification, further distinctions impacting the complexity of accountability need to be noted. First, included in the group examined are many charitable organisations. Second, there are non-profits that are required to be registered as a pre-condition for providing services. The increasingly complex landscape, within which the organisations operate requires considerable attention if sense is to be made of it. Further, the
consequence of complex accountability obligations placed on an organisations’ capacity to progress towards their respective social service visions, must be understood.

Non-profits (and, indeed third-sector associations generally) play an increasingly important role in, for instance, alleviating enduring, complex social problems (Murray; 2005; Salamon, 1994; Salamon, 2010). My concern is principally with definitively indefinable ‘wicked’ problems that “rely upon elusive political judgment for resolution. (Not 'solution'. Social problems are never solved. At best they are only re-solved – over and over again.)” (Rittel & Webber, 1973). Recipients or beneficiaries of non-profits’ social services are often part of a more marginalized demographic who are least able to drive change; they possess little ‘voice’ or influence over the type, amount or manner of service delivery (Cordery & Baskerville, 2011; Cutt & Murray, 2000; Ebrahim, 2009; Smith & Lipsky, 1993). Paradoxically, however, the most forceful demands for increased non-profit accountability rarely originate with this primary client group without mediation: typically the demands are made by non-profits’ funders that are, in some sense, constructed to represent the interests of the client, or an even more nebulous ((disinterested) tax-paying) public through a process of electoral accountability (Ebrahim, 2009). Arguably, the non-profit may make a seemingly similar claim to the public interest, focusing on its interested constituent of beneficiaries, in an effort to further legitimize behaviours (Cordery & Baskerville, 2011). Consequently it is difficult to locate and explicate non-profit accountability activities without reference to funders’ accountability demands, the non-profit’s professed obligations to its audiences, and the non-profit’s apprehensions of its own obligations and its own (stakeholder) audiences (Cordery & Baskerville, 2011). A tension is seen to exist between the non-profit’s discharge of accountability to those upon whom it depends, and those who depend on it. Accountability transactions necessarily occur within an environment that includes the possibility of sanctions being imposed if obligations and felt responsibilities are not met.
(Rubenstein, 2007) or remedies implemented (Mulgan, 2001). Obligations to those with the ability to sanction are prioritized by (Cordery & Baskerville, 2011), and more formalized, by non-profit governors (Cutt & Murray, 2000).

Non-profit funding arrangements have become increasingly complex. Often a single organisation will assume responsibility for the delivery of multiple programs on behalf of multiple funders. Each funder will demand evidence that funded services are being delivered. Accountability regimes are the principal mechanism for providing the necessary proofs (Rubenstein, 2007). Provision of information is assumed to promise improved services or better performance (Dubnick, 2005).

Despite a significant allocation of time, attention and resources, it remains difficult for funders to ensure non-profits’ accountability, not only because the required disclosures are often vague, but because a precise articulation of the performance in question is lacking. Funders’ design, monitoring and response will necessarily compete with funders’ other service demands; the pursuit of non-profit accountability is costly. Additionally, as non-profits operate outside clearly defined (and more readily controllable) government structures, funders have less control of a non-profit’s governance and operations (Caers, DuBois, Jegers, et al; 2006) Organisational or structural issues, then, compound the challenges of implementing imprecise accountability information requirements.

Non-profits find themselves in a parallel quandary requiring tradeoffs. A non-profit’s failure to provide required accountability information could jeopardize its present and future funding, indeed its very survival. However, a non-profit’s commitment to full disclosure could prove equally decisive if the information it provides should prove unsatisfactory to the funder and unworthy of further investment. When, in order to placate funders and meet their reporting requirements, the non-profit organisation must divert significant resources from direct client
services to information gathering, management and exchange, an aspect of its autonomy is
necessarily eroded (Brown & Troutt, 2004; Ebrahim, 2009; Murray, 2006; Najam, 1997; Phillips
& Levasseur, 2004; Salamon, 2010). The need to divert resources might suggest that the funders
are not adequately costing reporting requirements.

Non-profits’ provision of services may be monitored through a variety of mechanisms
using a variety of measures designed to ascertain levels of activity and efficiency, and
increasingly, effectiveness (Gugerty, 2009; Murray, 2006). There may be neither agreement on
the appropriateness of the indicators, nor on the significance of the measurement. Evidence
frequently takes the form of paper or electronic documents that ‘materialize’ funded programs to
satisfy a funder (Prior, 2003). The degree of correspondence between what is reported and, if
possible, a more objective reality, is of interest; accountability reports create representations of
performance whose connection to a program’s reality is by no means assured (Cutt and Murray,
2000; Prior, 2003; Ebrahim, 2009).

This research will describe experiential understandings of accountability of individuals
who are, in significant and different ways, preoccupied by non-profit accountability by virtue of
their involvement somewhere in the chain of administration, as funders, as volunteer directors or
as non-profit executive directors. Funders are themselves an heterogeneous mix of individuals
that includes those who administer contracts with non-profits and those that develop strategies to
implement non-profit service delivery on government’s behalf within budgetary limitations and
in-keeping with political direction. I wish to explore what is understood by versions of
accountability by uncovering implicit intentions. I tentatively hypothesise that the design and
administration of accountability regimes and responses to its demands can best be understood by
looking at the parties’ conceptions and negotiation of their own place in the chain of
accountability. Responses to accountability measures reflect efforts to reconcile a broad set of
possibly divergent accountabilities. The research is motivated by my desire to relate non-profits’ assiduous efforts to improve services with funders’ insistence that non-profits comply with their accountability requirements: *How do accountability demands affect their protagonists? What thoughts prompt conceptions of accountability and their implementation? What thoughts are prompted by accountability activities?*

The main fieldwork will consist of a series of in-depth interviews with up to eight individuals, including one non-profit board chair, one non-profit executive director and another member of the non-profit’s staff, (the four ‘Agents’), as well as four individuals engaged, on behalf of the ‘Principal’, in contracting, funding and monitoring relationships with non-profits. Rarely will participants occupy only one role within either the Principal or Agent camps: They will move within and between camps. For consistency, the funder’s charged with monitoring an agreement— alternatively called ‘consultants’, ‘project officers’ or ‘external agency coordinators’, will be called ‘Liaisons’. Participants will not be associated with the same non-profit or operate in the same chain of accountability. Interviewees will have, or will have had, a primary relationship with one or more of the following Government of Manitoba departments: Advanced Education and Literacy (AEL), Entrepreneurship, Training and Trade (ETT), Family Services Consumer & Labour (FSL), Immigration and Multiculturalism (I & M) and Housing and Community Development (HCD).

The thesis will have five parts. To contextualize the study, Chapter One will outline the rationale and significance of the research. Chapter Two; the Literature Review, will explore conceptions of accountability; definitions, typologies, theories and uses, as they pertain to a characterization of government-funded non-profits. The significance of the research is suggested by a brief overview of the important role non-profits play in Canadian society and the resources that are allocated to non-profits’ accountability activities. This section will survey the evolution
of third sector organisations with particular reference to their evolving accountability relationship with government. Chapter Three will be concerned with the selection of a methodology designed to surface individuals’ perceptions of accountability from different perspectives. The fieldwork and findings are presented in Chapter Four. Following the presentation, analysis and interpretation of the data, the main findings are synthesised. Chapter Five will be devoted to a discussion of the contribution the research makes to empirical and theoretical literatures, implications for policy and for current practice, and suggestions for further research.

1.2 Personal Motivation

At the outset it is appropriate (Mauch and Park, 2003) and necessary (van Manen, 1990) for me to explain my (provisional and always shifting) subjectivity and to make explicit my own interest and perspective on the issue of non-profit accountability.

My personal involvement and concern with issues of accountability draws me to phenomenological reflection. I want to develop and query my, and others’, present understanding of, and involvement with, accountability. In particular I want to examine the unease I felt with accountability’s impersonal, (seemingly automated), technocratic, sometimes punitive methods, and its rules and techniques that seem to be applied indiscriminately to unique settings. Accountabilities’ ostensible purposes have often appeared unclear, its methods cumbersome, and its apparent findings bewildering and uncertain. My intention is to promote a more thoughtful discussion of accountability to better understand what a more sensitive, and ultimately competent, approach to accountability would look like. My concern is practical: what is the pursuit of accountability intended to do, and what does it in fact do (to organisations and to those involved with it)? And, what is accountability’s potential?
My understanding of the complexity of accountability relationships, their informational requirements and negotiated responses to information requested and provided, is informed by four interrelated roles I have played in my orientation to accountability. I have been an executive director and board member. I have also been seconded to government by a non-profit. My current role involves me in funding approvals and in the development, interpretation and monitoring of accountability requirements and activities. First, when I started exploring accountability I had been an executive director of two non-profits, which eventually merged, whose core business was education and training. In that position I reported to two boards of directors, whose capacities to govern were increasingly stretched by the sometimes conflicting demands placed upon them by a multiplicity of funding arrangements and stakeholders. I also reported directly to a variety of funders at the Federal, Provincial and municipal levels, and to a school division’s superintendent and board of trustees. Direct reporting by-passed the non-profit boards of directors. The highly structured quantitative and qualitative information requirements of each party were different and subject to constant change, refinement and shift in emphasis, even when parties were part of the same government department. The quantity and nature of feedback received from information submitted varied greatly. Despite the amount of information required by funders, requests for more meaningful indicators of organisational activities and performance (hereafter called ‘outputs’) and results or ‘change achieved’ (hereafter called ‘outcomes’), that I perceived to be of greatest potential interest to a public wishing to assure itself that the organisation was performing appropriately, were not always evident in the reports provided. I would have had difficulty judging or evaluating important aspects of the two organisations’ performance from the information I provided in the required reports if I had not supplemented it with my own tacit knowledge. Nor did a lot of the information furnished seem to connect logically to contract requirements where they were made explicit, or to the subsequent
decisions of funders. I remain curious and wish to make better sense of what factors explain the information demanded by funders and their subsequent responses to it. When funders or delegates were asked about the purpose of particular requests, a vague appeal, often apologetic, was made to ‘accountability requirements’ or ‘contract compliance’. The provision of the required accountability information seemed to be an end in itself, immune from further contestation or evaluation, and with an unclear connection to subsequent decisions.

Second, I have volunteered with several charities and non-profits, including serving on the boards of two non-profits for a number of years, only resigning from one when I assumed a position working for its funder. In both cases, boards’ efforts to understand their shifting governance obligations, assume more than nominal leadership and ensure effective accountability were their principal challenges. Both organisations were perceived by their board members, their staff and/or their funders to be lacking an important piece of the information required for effective stewardship, resulting in an impoverished service delivery and a potential threat to organisational legitimacy and credibility among stakeholders. Board members’ apprehension or fear of their own tokenism seemed to depend in part on the particular funder concerned. The way members perceived the relevance of their actual roles, significantly influenced how they chose to act and commit to the organisation. Boards’ uncertainties sometimes stemmed from issues as fundamental as the reconcilability of their apprehended mission and their contracted service obligations. The information gaps included an array of performance issues, including the very interpretation of the mandate or mandates to be fulfilled, and scope of permitted activity expressed in the organisations’ agreements with funders, clear identification of desired intervention processes and client outcomes, and financial and staffing data. I am interested in identifying the logic of information requirements and the tools used to gather the information.
Additionally, I perceived that, while the concept of accountability and to whom it is owed lacked clarity, the role of boards was fraught with an even greater ambiguity. Boards assume (legal) liability; yet often lack the de facto power, expertise and resources to act decisively on any misgivings they have about the operation of the organisation, unless tangible and practical supports are received from funders. Boards’ authority and capacity to investigate and address issues is diminished further by funders, who, while requiring boards, may deal directly with executive directors. A board sharing with funders its ruminations on its own redundancy and possible dissolution invariably transformed the funder’s apparent indifference into grave concern, and perhaps more notably, its dedication of department staff to assume governance responsibility for the non-profit’s internal controls and policy direction, which, with some irony, might include board recruitment and development strategies. While affirming the board’s self-assessment of its own (lack of) value, government was seen to simultaneously affirm its value of an abstract, unoccupied entity.

Where the purpose of a funder’s information request was unclear, or the rationale of responses to information elusive, I felt that the non-profits remained compelled to comply with demands, (in name if not in spirit), so that funding was not jeopardized. Boards (most often voluntary) often lack the power, audacity, time or resources to contest a funder’s accountability demands or require that it provide a rationale for its demands. I believe it is useful to explicate this apparent lack of reciprocity or power imbalance in the accountability relationship and to clarify the possibly de-facto roles of non-profits’ boards of directors.

Third, I have occupied various, and sometimes over-lapping, positions along a single accountability chain. I resigned from an executive directorship of one non-profit and from my position as board member of another non-profit in order to take up an offer of a position working with the government funder of the social service organisation of which I had been a board
member. I then moved to another position, which I continue to occupy, with a government branch that is a major funder of the non-profit of which I had once been the executive director. Each role has had its particular intrigues, made even more interesting when I have been able to see the same relationship phenomenon from a different perspective.

My relationship with one particular non-profit and its funder has been both complicated and a little challenging. I first sat on the non-profit’s board of directors for a little over three years as its treasurer and secretary. In order to assume a paid position with its funder- something I had aspired to for a while because of my belief in its mandate and my very considerable and enduring respect for the work of its Director- I resigned from the board and accepted a position with the non-profit. By prior arrangement, the non-profit immediately seconded me to the government funder in an arrangement described by one government employee as “smoke and mirrors”. While working for the funder, my primary roles included documenting output statistics of the various organisations funded by the branch and working on non-profit facility enhancements. One of my smaller roles was to liaise or coordinate with one of the funded organisations. Essentially this meant monitoring the non-profit’s agency’s compliance with the reporting requirements articulated in its service purchase agreement with the department, and responding to data contained within submitted reports.

Most of my new colleagues worked directly with funded non-profits. Their involvement included contract development and renewals, preparing and/or reviewing new proposals, negotiating service delivery, contract and program administration and contract monitoring. I was struck by the amount of time and effort expended in monitoring non-profit activity and non-profits’ levels of compliance with reporting obligations. The administration of service contracts dominated the working day. I had expected it to be a much smaller part of staff’s role, not its apparent focus. I had expected staff to be concentrated more on assessing the needs for programs,
structuring and prescribing interventions, constructing program logic models, identifying preferred or ‘promising’ practices, conducting research and so on. Since joining this small part of a large bureaucracy, my impression was that an authoritative culture of precedent and process dominated, and that discretion and individual judgement played quite subordinate roles in a rigid and largely anonymous hierarchy, especially in the areas of finance and funding. Conformity and adherence to rules appeared to be of paramount importance. I did not consider whether this mood was a necessary consequence of our roles or a mutable part of organisational culture and the personalities involved. Where a colleague wished to do things differently, the truth of Max Weber’s observation that the bureaucrat “cannot squirm out of the apparatus in which he is harnessed”, was most apparent.

While seconded, and at the request of the funder, my involvement with the non-profit upon whose board I had sat continued. In my capacity as an ex-board member, I assisted the transition to a largely new board by attending board meetings and answering queries. I was also obliged to participate in an internal audit of that non-profit, conducted at the request of my new employer—the funder, at my and the past Chair’s suggestion. I fancied myself as both the interrogator and the interrogated. To add a further complication; my partner started a new position with the non-profit on the very same day that I started working with its funder. The nature of my secondment meant that we technically shared the same employer. This created an awkwardness that caused me to discuss the need to declare a conflict of interest with the branch director on my first day of work.

Largely inadvertently, my partner provided me with an informal proxy view of the inside of the non-profit, a perspective supplemented by ongoing conversations with the agency’s clients with whom I had established a relationship before having any formal connection to the non-profit. In my new role I noted the different nature of the information I became privy to and the
context within which it was gathered; information that I had been quite unaware of as even being available while sitting as a board member.

My partner and I both resigned from our positions three or so months after starting them, feeling that our positions had become untenable. Formal contact with the non-profit or its funders since then has been minimal and accidental.

Outsider/insider, emic/etic distinctions were clearly not absolute; I was neither fully native nor completely alien. Having had to be accountable to the funder and the funded has helped ensure that any judgemental evaluations of observations will be informed by my being implicated in several roles both directly and indirectly. The erosion of the emic/etic distinction has been further whittled away by my present position, where clients to whom my branch provides direct service, are also clients of the non-profits funded by the branch; the funder or ‘purchaser’ of non-profits’ services is also an indirect consumer of them.

Fourth, from May 2010 I have been charged with the supervision of a team of staff managing contracts and funding for a number of projects and non-profits in Winnipeg. My perspective is again changing. What had appeared to me to be an automated, indifferent process, from outside, often appears considerably more ad-hoc, flexible, deliberated and supportive from the inside. Government’s priorities and sensitivities are reflected in the individualized responses to accountability information. Repeatedly, I have enjoyed observing the funder’s contract administrator’s commitment to the non profit agencies the they are charged with monitoring; their advocacy for them, their flexibility and their understanding of the difficulties non-profits often have complying with accountability and service demands. Examples abound of accountability information being sensitively created, recreated and co-created by the non-profit and the funder’s Agent. Information is presented in ways that attempt provide space for the reflective action to be agreed; consensus arrived at and for action or change to take place with
minimal public noise or a supervisor’s notice. Moreover, the funder itself has revealed its own vulnerability to political interference and its pragmatic need to reconcile departmental and divisional mandates with both the persuasive prowess of its political masters and similarly adept non-profits, with the needs of the funded agency and its clients. I have witnessed frequent examples where both the department and/or the division and its staff act imaginatively to satisfy political guidance, or significantly its more compelling variant; direction. The misgivings of the funder’s Agents are evident in elements of the documentation pertaining to a funded non-profit where the Agent alludes to the fact that funding of a particular non-profit is a political requirement and not part of the usual process.

On April 8, 2011, the Premier of Manitoba announced a “Two year-plan cuts red tape. Offers non-profit groups stable funding” (Government of Manitoba, 2011). The strategy’s conceptual origin or its impetus was not known to me. It included four components:

- Multi-year funding, with single, omnibus agreements with multiple departments, where necessary,
- A single window applications process for use by non-profits
- Streamlining reporting requirements
- Seeking efficiencies through shared services

I have become involved with the implementation of the multi-year funding, and the development of streamlined, contracting, reporting and accountability processes components of the pilot, for a handful of the approximately 45 non-profits, selected following confirmation by departments that the organisations meet “Best Practice Criteria”. Later, I hope to become involved in two other prongs of the pilot; the development of a single window through which non-profits can determine funding criteria and submit applications, and facilitating non-profits’ access to shared legal and other services. It is fascinating to participate in meetings where several
departments are discussing their particular reporting requirements together, while comparing their accountability regimes’ various virtues, unexpendablity and acuity. As departments and divisions collaborate on developing single ‘omnibus’ agreements, possible issues arising out of greater non-profit transparency are discussed. We also speculate on why some organisations have declined the invitation to participate in whole or in part in the pilot. We have also wondered, if the assembled funders fund discrete projects only; how is the organisation meeting its core costs? And, if, without the amalgam of projects’ funding of discrete elements, what would the core funded element be doing? And for whom? As Treasury Board staff choreograph politically required pilots in order to comply with direction received, their efforts to simultaneously reconcile non-profits’ concerns with those of government funders and heterogeneity of selected stakeholder interests, was directed with considerable artistry.

As my roles have changed, I have become increasingly motivated to create a balanced document that explores the challenges, compromises, resentments, confusions and even animosity that accountability and collaborations may engender. I wish to provide something of a map of and to the parties in an accountability relationship so that they can better locate themselves and others on it and navigate and understand their complex roles more fluently. I hope to supplement often over-simplified prescriptive governance models and assumed conflicting (principal/Agent) motivations with a more nuanced description of the dynamics of each party. Somewhat platitudinously, I hope to provide individuals occupying both the Principal and Agent camps, ways and means to work together in the interest of the actual and hypothesized client (of the non-profit). Where a non-profit feels variously compelled to respond to a seemingly undifferentiated and unexamined (debased) notion of accountability by a powerful oligarch in ways that may be counter intuitive to both itself, and, perhaps, the funder too, I invited parties to consider the broader implications of decisions and propose alternative perspectives that allow a
critique of accountability’s apparently universalizing (and dictated) logic and a revelation of its concealed values and relationships. Conversely, where the funder feels its responses to accountability information were hampered and its hands tied by interdepartmental linkages, government priorities, risk aversion, (adverse) publicity and relationships, I feel I will have helped to identify areas of interest shared by parties along the administrative accountability chain to facilitate change. My intention is to develop a map that will assist all parties and be of use to politicians to whom parties report, directly or indirectly.

The qualitative investigation, then, sets out to examine how government bureaucracies and non-profits experience accountability and their various responses to it. Building on a survey of the relevant literature on non-profit accountability, and on the findings emerging from the research, a rubric will be presented that describes the elements that constitute an accountability relationship and how its components affect those compelled by it. It shows the circumstances in which accountability measures are developed and implemented, and the results and responses to implementation.

1.3 Relevance to Social Work’s Practice and Policy Knowledge Base

The questions I have raised are significant because, at its most fundamental, the public’s trust of government requires that it is seen as being, in some way, accountable- it is an imperative of democracies (Aucoin & Jarvis, 2005). More parochially, within the broader constitutional system, the organisations delivering social service roles on behalf of democratic governments must be seen to be accountable, as their roles continue to expand as governments’ devolution of service delivery persists (Anheier, 2004; Aucoin & Jarvis, 2005; Clarke, 2004; Gill, 2001; Hall et al., 2004); Murray, 2006; Salamon, 2010).
Changes in the policy environment have increased Canadians’ dependence upon non-profit agencies to deliver an ever-broader range of social and other services (Murray, 2006). Non-profit organisations “are increasingly picking up where governmental action stops—or has yet to begin” (Najam 1997, p. 376). Both sectors need to be seeking ways to work more effectively together as their mutual dependence increases (Joint Tables, 1999), and the public pressures them to provide more services. A clear expression of the nature of their togetherness is the accountability relationship.

The scale of non-profit activity is summarized from findings of the 2003 National Survey of Non-profit and Voluntary Organisations in “Cornerstones of community” (Hall et al., 2004). The Survey estimated that there were approximately 161,000 incorporated non-profits, voluntary organisations and registered charities operating in Canada in 2003, providing paid employment to over 2 million Canadians (Hall et al., 2004). They operate in spheres as diverse as culture and the arts, education, health, social services, religion, business and professional associations, and housing. In Manitoba, the approximately 8,220 organisations receive 37% of their revenue from various levels of government (Statistics Canada, 2005). Most government funds are directed to those organisations providing health and social services, with Provincial governments making the most significant contribution. Social service organisations received an average of 66% of their revenue from the various levels of government (Frankel, 2006). Salamon’s survey of 32 countries (Salamon & Sokolowski, 2003) finds that governments provide an average of 35% of civil society organisations’ revenue. Social service and health organisations’ reliance on government funding can approach 100% (Banting & Hall, 2000).

Quantitatively at least, the sector is very significant, but poorly understood, in part because of its highly heterogeneous nature and its rapid growth. Its relationship with the government is particularly complex and extends beyond the formalities of funding agreements to
include increasingly institutionalised complimentary service provision. Wolch (1990) suggested that the role and significance of the third sector was so great that she termed it the “shadow state” and anticipated increasingly dependent governments becoming “more directive, more insistent upon specifying accounting, management, personnel, and service delivery evaluation” (Wolch, 1990, p. 19). Lester Salamon (1995) notes that the state’s delegation of its former responsibilities for services to non-profits, was initiated by conservative governments’ wish to reduce public spending. Similar policies were then pursued by western democracies of various political hues, not simply to reduce spending further, but because of the strengthening conviction that government had become over-bureaucratized and lacked the capacity to deliver services in an increasingly austere economic environment within which even socialist modes of service provision were seen to have failed (Salamon, 1994). The magnitude of the transfer has been such that the non-profit sector may be susceptible to the very same afflictions as the state’s bureaucracy, including the failure to reconcile “grassroots control and administrative accountability” (Salamon, 1995, p. 262). Other factors have contributed to the sector's growth, including the blossoming of innovative, agile, grassroots organisations and the expansion of voluntary organisations (Salamon, 1994).

The expansion of the sector’s role in providing services has, arguably, not been matched by a corresponding development of its capacity to assume a level of accountability consistent with its responsibilities, in areas of outcome measurement, transparency, financing and decision-making, for example (Broadbent, 1999; Weinbach, 2005). The Independent Blue Ribbon Panel report on grants and contributions (Treasury Board of Canada Secretariat, 2006), states that the “current morass of rules and general red tape that envelops Federal grant and contribution programs has served only to undermine the accountability and hamper sensible reporting and evaluation. The public interest demands that the rules be simplified and reporting requirements
adapted to the real objectives of the programs and the capacities of recipient organisations”. (p. vii). Nor has the public’s concerns regarding transparency and accountability been met in ways that reflect the sector’s loss of its ‘sanctified’ status (Wagner, 2000). The public’s demand for the sector to demonstrate its effectiveness have not yet clearly been satisfied (Light, 2000). Smith and Lipsky (1993) point to the other side of the accountability equation and observe the state’s deficiency in developing its auditing capacity: “contractors typically file reams of reports which, except for basic fiscal information, are ignored. There is little independent auditing of the accuracy of program numbers submitted, and hardly any capacity to assess the effectiveness of contractors’ programs. Thus the public sector may not know what it is purchasing even when it can define what it wants” (Smith & Lipsky, 1993, p. 200).

My study was initially motivated by a desire to prompt identification and discussion of non-profit accountability measures that encourage (or impede) service delivery. It is designed to assist decision-makers to develop accountability measures that reflect the complex reality of non-profits. Following Patton (1997), the ultimate purpose of the study is to suggest what is to be done next. Accountability measures that have a positive impact on non-profit organisations’ delivery of service to its clients have been identified, so too have those measures that elevate funders’ concern with fulfilment of accountability requirements above any concerns with or about service delivery.

While the role of non-profits in providing social services continues to increase, the quality and structure of their funding and the environment within which they operate is changing in ways that adversely impact services (McClintock & Guertin, 2003; Scott, 2003). Institutions of social service provision, whether they be the public, private or non-profit sectors are called upon by governments and others to address complex social problems. As the number of parties in the tapestry of social service provision multiplies, responsibility and accountability become more
diffuse and elusive. In addition to providing funding, the government creates and maintains the legal, regulatory and policy environment in which organisations act. Recent financial abuses of authority by governments’ employees and those outside government that the government pays to discharge functions have resulted in high-profile investigations, including Manitoba’s Office of the Auditor General investigation of Hydra House (Office of the Auditor General, 2004), (partly in response to which, the Government of Manitoba developed the Agency Accountability and Support Unit (Government of Manitoba, 2007), and its review of the Worker Compensation Board (Office of the Auditor General, 2005). At the Federal level, the Commission of Inquiry into the Sponsorship Program and Advertising Activities- the ‘Gomery Inquiry’- provides another example (Gomery, 2006). What it is that defines, identifies, prevents or permits apparent abuses is unclear.

Perhaps because of the generally small scale of many non-profit operations or because of the relatively small sums of money involved in individual cases, and the relatively high cost of any consequent oversight, accountability of non-profits has received less attention than private and government accountability concerns. However, the growing significance of the sector as a provider of social services, and the nature of its governance expose it to the possibility of continued significant abuses unless accountability measures are effective. The potentially high stakes of not examining or remedying the current situation include a further undermining of the public’s trust, challenges of the sector’s legitimacy and calls for cuts in funding. Future social service provision could be jeopardised.

As social service administrators, it is important for us to understand the conditions in which non-profits may resist reporting requested accountability information (or provide misleading or incomplete information). This requires that we understand perceptions of the range of actual or imagined consequences of reporting what might be perceived as a failure.
Possibilities include the complete demise or diminishment of an organisation through the withdrawal or reduction of its funding, or a greater loss of autonomy. In such instances, the Agent understands the funder to have substantial power, and has made the calculation that the risk of intentionally misleading it, while appearing to comply, is the lesser of two evils.

Where the non-profit and funder agree on the appropriateness of the information provided, difficulties can still arise in connecting interpretation to performance measured against standards, the validity of which may not have been accepted. Shephard, (1993) suggests that accountability’s ability to promote change depends upon the Agent’s acceptance of the validity of the judges in a manner that is analogous to research’s need to ensure validity, (see below). If a measurable outcome is not considered a proper reflection of what is important, for example, it is unlikely to be regarded as valid. Issues around the construction of valid organisational representations become more complex as the organisation’s goals become more nebulous. Greater acceptance of accountability measures is more likely when Agents are involved in establishing measures (Lerner & Tetlock, 1999).

By examining a range of stakeholder experiences, I hope to have described the different ways accountability is apprehended and understood to be effective or ineffective. Ultimately, my intention has been that meditation on the subject will better equip social service administrators to design and implement measures that enhance the sector’s delivery of social services through greater effectiveness and clearer identification of commonly desired outcomes, rather than risk a further perpetuation of bureaucratic processes that seem to me to have assumed a life of their own.

1.4 Relevance of Research to Extension of Empirical Knowledge
In expressing my interest in the subject I have alluded to the proposed research’s contribution to empirical knowledge. While there is almost universal agreement that organisations funded in whole or in part by government should be required to demonstrate the extent to which they meet society’s broad purposes, systems to ensure that this is indeed the case lack clarity to the extent that the legitimacy and support of the agencies and those that oversee them is uncertain, as are the very processes in place to make such determinations. Accountability’s rhetoric needs to be substantiated; we need to be clear about what it is that we speak of when we speak of accountability.

The existing climate of public mistrust of government is set against a backdrop of calls for lower taxes and closer adherence to an idealised private sector orthodoxy, necessitating a change in relationships that exist between a government that wishes to demonstrate financial prudence and sound custodianship of public monies, and the agencies and organisations it contracts (Clarke & Newman, 1997; Du Gay, 2000). The change is made manifest in increasingly refined systems of accountability. The extent to which more sophisticated measures succeed in ensuring greater accountability and enhanced performance, requires further investigation.

The bulk of the literature pertaining to issues of non-profit governance and accountability is prescriptive, not descriptive (Gill, 2001). In order to assess the feasibility of prescriptions’ attainability and the reasons for the existence of gaps between the supposed ideal form and realities it is necessary to examine and to understand more fully the constraints and impediments to greater convergence. The political necessity to assure a sceptical public that non-profit agencies are comprehensively accountable ensures that the notion of greater accountability and the related concept of transparency are promoted. Persuasive rhetoric may assuage funders’ (political) concerns, but a more penetrating examination of the practical realities of an accountability transaction will contribute to an improved appreciation by all parties of the
complexity and non-linearity of the process of being accountable. It is important to examine and describe the Agent’s response to measures and the considerations that determine them. It is as important to understand Principals’ accountability regime designs and responses to accountability information.

Rossi, Lipsey, and Freeman (2004) suggest that evaluations may be used in three types of ways. Findings may be used directly to inform practices, conceptually to inform and alter frames of reference, and persuasively, by which findings promote a particular position. For the research I am proposing, I pessimistically suggest that my findings are unlikely to be instrumental in propelling immediate program changes, though they may contribute to informing incremental changes. Findings will, however, be expected to enrich practitioners’ conceptual frameworks and ennoble people to advocate for change with greater confidence, and to critique practices more expertly.

Significant conceptual utilization of findings within my professional community would seem reasonable. Not necessarily because, as Rossi, Lipsey, and Freeman (2004) suggest, of any sensitizing impact findings may have on the community- I believe they are already fairly sensitive to the problems- but because findings will provide a language and conceptual framework from which practitioners can promote change with greater confidence.

The usefulness of the research to practitioners is, in part, dependent on my ability to communicate strategically with decision-makers- the de-facto policy makers. By returning to the lives of practitioners, I will create personal (empirical) constructions of observations of individuals intimately engaged in the field. Findings will iterate and re-iterate what, I argue, has largely been forgotten in discussions of accountability, namely, people’s experiences of it. My presentation of findings will be such that it encourages protagonists within both sectors to argue,
bargain and occasionally agree *amongst themselves*, before or as well as encouraging a similar, more informed debate between sectors.

By creating a modest degree of cognitive dissonance, I hope that my presentation of the research will help shift the argument from one where the two sectors are seen to discuss issues from largely homogenous perspectives. A clearer, role-based, articulation of sub-groupings within the two sectors, will heighten policy-makers’ awareness of and sensitivity to the complex reality of practitioners’ predicaments; work contexts where allegiances, partisanship, duties, all compete. I hope to equip practitioners with a parsimonious framework for critically evaluating the rhetoric of accountability and practices in order to promote more functional discussion and greater critical reflection.

My approach to the task of communication and knowledge transfer is incremental and strategic. And my expectations are modest. My selection of research participants is motivated primarily by my belief in the richness and perspicacity of the information they will be able to share. Another, obviously related consideration is that in virtue of their accountability roles, research participants are credible spokespersons for change, should they see change as meritorious. Participants will also have access to other decision makers; my expectation is that they become willing vehicles for knowledge transfer. I have made the additional assumption that participants have chosen to participate in the research, in part, because of their shared concern with preserving the integrity and credibility of the offices for which they work, and welcome information that may lead to improvement in policy and practice.

More explicitly, hermeneutic phenomenology lends itself to eroding the distinctions between the researcher as an expert and participants as lay persons. We co-construct narratives of accountability together. In this way, a pluralist ‘we’ is already working with the community of practice to dialogically create meaning, negotiating the problem’s definition, analysing it, making
explicit issues of moral judgement and proposing possible remedies (Entman, 2007). In, other words, I am not working in isolation to develop the essential, ‘core story’ of accountability; I am sharing findings of one group of practitioners with another group. It is possible that findings will resonate and ‘put into words’ what the broader accountability community has felt. I anticipate less reasoned resistance to findings and implications for practice. As a constituent, (and researcher), the values and institutional realities of decision makers are not alien to me,

As far as actively promulgating findings to the broader community is concerned, there are two approaches. The first approach is simply my continued contribution, in a much more informed way, on policy and implementation discussions concerning accountability. This already takes place, based mostly on my review of the literature and personal reflections on professional practice in the light of that literature. The questions I have, I ask aloud. The second approach is how I intend that findings inform practice of the broader accountability community by encouraging questioning of current practices by my immediate colleagues and by research participants who will act as communication brokers to the larger community and encourage creeping consciousness raising and subsequent use of research findings (Rossi, Lipsey, & Freeman, 2004).

Practitioner decision making is a discursive process. Through discussion and occasional and appropriate provision of data or frameworks, I hope to increase general subject matter competence and confidence. In this way, uncertainty and hesitancy will be reduced and more informed discussion can take place, followed by intentional action. Our continued adherence to ineffective regimes may be based, in part, on uncertainty about values and strategic objectives held by more powerful interests and more senior staff in the institutions within which we work. We are consequently reluctant to ‘rock the boat’. Where this is the case, technical certainty will
not produce decisions. However, we can better structure activities to clarify organisational priorities and surface tradeoffs and competing considerations (Odugbemi & Lee, 2011).

1.5 Relevance of the Research to the Extension of Theoretical Knowledge

At its more abstract conceptualization, accountability is understood to be part of a compact between organisations and society that takes the form of various degrees of transparency that enable a mutual witnessing of behaviours that will, in turn, help ensure propriety by the imminent possibility of identification and disclosure of inappropriate activities or abuses of responsibilities (Lerner and Tetlock; 1999). Yet, the connection between accountability measures and demonstrating fulfilment of an organisation’s social purpose is often elusive (Dubnick, 2002). Data are collected that may do more to obscure the connection than to elucidate it. It is this gap between the ostensible goals of accountability and accountability’s reality that largely motivates my query. It is a fertile ground for theorizing what has become more urgent in a climate where prevailing wisdom suggests that changes to government funding ought to reflect more closely and unambiguously the findings of program evaluations. My overall purpose has been to describe the conditions that might be necessary for accountability to result in improved effectiveness, including the ways in which processes regarding accountability are constructed, held to be valid and relevant and ultimately applied and enacted by protagonists. This end must be preceded by a better understanding of what it is we talk about when we talk about accountability.

Theories of accountability have tended to focus on a two-party principal-Agent relationship that may not readily pertain to the non-profit sector because of the greater number of parties with clear stakes in the organisation and its activities (Young, 2002). Theories require more elaboration if they are to be properly applied to the sector. Theoretical discussion has
focused on how governments’ demands for greater accountability have diminished sectoral autonomy and required non-profits to redirect their limited capacity to fulfilling reporting requirements at the expense of their mission. (Carman, 2010; Ebrahim, 2009). To begin to generate a more comprehensive theory, it is necessary to consider more fully the roles of other players in the non-profit sectors (stakeholders) and the ways they intersect. It seems particularly important to insert a non-profit’s board into the two-party mix in those instances where communication and the subsequent imposition of accountability measures has tended to leave boards sidelined and involved in little more, from the perspective of funders, than the assumption of legal liability. Current theories will be enriched and refined by a fuller consideration of the impacts upon configurations of accountability arising from an agency’s multiple partnerships, and its possibly, divided loyalties.

Increased accountability has been understood in a lot of the literature to motivate improved or somehow ‘better’ performance of the observed unit than would be the case if there was no accountability (Dubnick, 2002). It is also assumed that reporting of information about organisational performance is not, on its own, sufficient to produce improvement. The study intends to describe stakeholders’ understanding of the connection between accountability and performance, the conditions under which providing accountability information might prompt an organisation’s administrator to make changes. The conditions under which accountability measures theoretically produce the desired organisational improvements and the construction of what constitutes improvement will need to be clarified. Conversely, the assumption that non-compliance or concealment of indicators causes performance to decline needs to be assessed (Tetlock, and Lerner, 1999).

Basic pedagogic principles require that, if I am to make a contribution of any kind to the efforts of policy makers to improve civic and public sector competence, I must first win the
battle for their attention (Meriam & Caffarella, 1999). I must persuade them that the opportunity
cost of diverting attention from something else to what I am saying is worthwhile and justifies a
sacrifice (Odugbemi & Lee, 2011). I must acknowledge that information significant to policy
makers must be presented in a manner attractive to my audience’s cognitive styles and work-
loads and policy review cycles (timeliness). Relevant information will have to be presented
‘crisply’ (Rossi, Lipsey & Freeman, 2004).

I suggest that what I have presented below is relevant to the work we do and, is in many
respects, quite urgent. My presentation needs to be conditioned to what is of common interest to
the audience so that information is retained and learning can be transferred to the field, i.e., acted
upon. I must be seen by the audience to possess sufficient expertise in order to overcome natural
scepticism and to engage, persuade and possibly encourage the audience’s endorsement of, and
eventual commitment to, new practices of accountability.

It cannot be assumed that properly conducted research will, automatically, have a role to
play in determining policymakers’ responses to complex problems. I acknowledge that there are
very persuasive countervailing forces that impede policymakers from incorporating recent
research findings. My ability to prompt change is limited, as is my ability to contribute
significantly to the rich body of theoretical knowledge. However, this is not a principal aim of
my research. I was, however, presented with opportunities to encourage greater familiarity
amongst practitioners of existing accountability frameworks and the nature of contemporary
debate, which, I expect, will prove helpful in the community’s day-to-day work.

I did not anticipate eliciting the hostility sometimes apparent when current practice, into
which people have invested significant efforts, were challenged or condemned by new
approaches. I was prepared, however, to gently challenge and examine even the most sacred of
cows. I make no claim to have dispensed with discrepant findings, nor am I proposing new
theoretical frameworks. I am not pushing for the adoption of a particular approach. I am merely voicing systematically gathered and narrated constructions of meanings of professional colleagues. I am then encouraging consideration of ideas and approaches that appeal to practitioners’ common sense. The ‘opportunity cost of incorporating findings incrementally, is low, especially if an awareness of the needs of colleagues involved in the same accountability chain, prompts more collaborative approaches to any change, now infused with greater mutual understanding.

In many senses, I am largely preaching to the choir— practitioners who know that our quotidian involvement with issues of accountability may be done differently— many will be curious. Though, to mix my metaphors; the choir to which I will be preaching may not be singing from precisely the same song sheet. Following Vaughan and Buss’s (1998) comparison of analysis with the profession of medicine, I am first trying to communicate, in a way that reflects the symptomatology of current accountability practices that may result from a poor diagnosis. I am proposing that an alternative diagnosis could be considered, and informed by clearly elucidated findings from the research based on practitioner realities that precede the distortion of practice- a sort of return to basic principles. Shifting the lens through which accountability is regarded will prompt discussion of new prescriptions.

Odugbemi and Lee (2011), Rossi, Lipsey, and Freeman (2004), and Vaughan and Buss (1998) identify variables that affect utilization of (evaluation) findings, including, as indicated above, “practical significance to the practitioner and policy community,” (Rossi, Lipsey, & Freeman, 2004, p. 414), and plausibility or trustworthiness (Odugbemi & Lee, 2011; Rossi, Lipsey, & Freeman, 2004; Vaughan & Buss, 1998).

The manner of communication is stressed, too. Findings or summaries of the literature review must be provided in a clear and digestible manner. Beyond ‘crispness’, Vaughan and Buss
remind the researcher to acknowledge that we, qua research writers, move from thought to language, and practitioners, qua readers, move from language to thought. “The reader must reconstitute the writer’s thoughts from clues provided by the few written words and phrases. Unless those words are chosen carefully and are organized logically, reconstitution is impossible” (p. 124). Their subsequent tips include suggestion to be brief, clear, jargon-free. The point is well taken. The way I write to communicate findings to the practitioner community will be very different from the way I communicate my exploratory cogitations in the proposal, particularly in the Methodology chapter.

While I do not deny the many obstacles to dissemination, an obstacle commonly associated with translating research findings into practice will not impact me in quite the same way as it would a medical researcher, for instance. She or he is, as very much a technical expert, could be charged with introducing new theories of infants’ brain plasticity to a group of laypersons. I am not proposing a new academic theory; my approach is an incremental synthesis of concepts with which the community is already familiar, and already, often, intuiting. Second, as my role as a practitioner of accountability takes precedence over my role as an accountability scholar, the gap I have to traverse to communicate findings is one I am already straddling—there is no clash of cultures as there would be between an academic researcher and a layperson (Odugbemi & Lee, 2011). I am not, in principle, at odds with policy-makers—our goals are similar. I believe that my advocacy for any change may be seen, at worst, as an unwelcome disturbance to the status quo, not as an outright challenge to what has gone before.

I appreciate that an impediment to greater influence is the fact that policy-makers and practitioners more generally, are busy, working to tight deadlines and rarely have the advantage of firm information upon which to make (rushed) decisions on serious matters of service provision, let alone a less client-centred, possibly merely administrative matters. In order to
mitigate this particular challenge, I must present conclusions from the literature and findings from the research in ways that are inviting and are more likely to be taken up as evidence for decision making; I must package information sensitively. The fact that I have had experience in the same or similar communities of practice will prove useful here. I realize that it would not be realistic for me to provide technical training or lead professional development activities, I can however, tune my presentation of information to situations and levels of functionality with a very practical-operational orientation. I have sufficient experience to identify a lot of what is relevant to specific accountability contexts.

I will make available a summary of experiential that reflected the multiplicity of participant perspectives and concerns, in terms of which policymakers may enhance existing regimes and better evaluate the balance of accountability process issues with those of outcome. In this way I hope to gently engender a more critical consideration of accountability regimes as distinct programs with the potential to be evaluated. In my attempts to do so, I appreciate the inherent messiness of policy making, let alone the messiness of a bundled concept which accountability is. I anticipate integrating findings into my work. Both policy making and accountability decisions are influenced by content experts, organized interest groups and individual advocates, among others, all of whom engage discussions and negotiation before acting, or, not acting.

Individual staff’s intersection with their social and political working environment will determine the effectiveness of any contribution I try to make. An institutional focus on compliance with accountability regimes, or on the accuracy of data, or on fostering collegial relations, or on personal advancement, will all have a bearing on what can be accomplished. I believe, though, that my on-going exposure to concerns of this type, and my understanding of behaviours that are incentivised in various settings, will permit me to ‘customize’ my approach. I have on my side two
external agendas that make the proposed research more timely: the Government of Manitoba’s plan to ‘cut red tape’ for a pilot group of non-profits, and the Government of Canada’s decision to alter the financial reporting requirements of GNFPOs, which will require further discussion on governments’ control of arms-length agencies.
Chapter Two: Review of the Literature

2.1 Introduction

The purpose of my review of the literature is to explicate the conceptual framework of my study—a naming of its parts.

The principal concept requiring explication is accountability. The discussion of non-profit accountability shall then be given context as a part of a much broader notion of democratic accountability. A clarification of the term ‘non-profit’ will follow. Areas requiring further investigation are noted as part of the summary. The review will refine and justify the formulation of my research questions and suggest an appropriate methodological approach. The review is structured as follows:

Section 2.2 explores how we are to understand the construct ‘accountability’. The section will identify four interdependent aspects of accountability: ‘how, who should hold whom accountable for what?’

Section 2.3 outlines the polemic of democratic accountability and contextualizes the proposed research into that broader debate.

Section 2.4 looks first at definitions and characterizations of the non-profit sector, as well as its heterogeneity. The ways in which a non-profit’s type and location in a taxonomy, is believed to influence modes of being accountable will also be discussed, especially as they relate to levels and predictability of funding and organisational autonomy. The section necessarily expands upon chapter one’s discussion as to why non-profit accountability is of increasing concern to social work practice and policy: the evolution of non-profits’ relationship with government is often expressed through accountability.
Section 2.5 reviews the theoretical and empirical literatures on the management of accountability’s three aspects. A summary is provided in section 2.5 that includes an identification of the gaps that the proposed study intends to contribute to filling.

2.2 The Construct ‘Accountability’

2.2.1 Accountability as a Relationship

The concept of accountability has a highly politicised, normative value (Philp, 2009). The term’s use evokes images of (desired or aspired to states of) justice and sound governance (Dubnick, 2002; Bovens, 2005). It causes greatest concern when it malfunctions or is deficient (Leclerc, Moynagh, Boisclair, & Hanson, 1996; Bovens 2005; Mulgan, 2006), or is seen to be lacking (Campbell, 2002; Dubnick, 2005), or when transgressions of the public’s trust are understood to have occurred (Cordery & Baskerville, 2011). Its rhetorical role encourages ever-growing interest and homage (Dubnick, 2005; Mulgan, 2000; Philp, 2009; Young, 2002).

Though the term has wide currency, what it denotes is imprecise, making empirical analysis of it difficult (Bovens, 2005; Candler & Dumont, 2010; Dubnick, 2002; Kearns, 1994; Mulgan, 2000; Tetlock and Mellers, 2011). The term is often used synonymously with responsibility, transparency, and governance (Cutt & Murray, 2000; Dubnick, 2005). With specific reference to non-profits, accountability has both a very narrow conception of, for example, a non-profit manager’s reporting obligations to her or his board of directors, to a much broader conception that includes “clients, donors and other resource providers, experts/regulators, staff, partners/allies, constituents, policy influence targets, members, the general public and the media” (Candler & Dumont, 2010, p. 261).

Examinations of accountability have different foci that intersect and over-lap in complex ways. Schema and matrices are multi-layered, conditional and tentative. Koppell (2005)
identifies five concepts believed to be embedded into normative understandings of accountability. These are transparency, liability, controllability, responsibility and responsiveness; each of which can only be operationalised in specific, nuanced situations (Bovens, 2005). Najam (1997) explores different ways a non-profit could be accountable to clients, funders and to itself. Ebrahim (2009) examines the impacts of the accountability relationship. Dubnick (2005), questions accountability’s purposes; its of-whats and for-whats. Cordery and Baskerville (2011), examine impacts that prioritizing accountability to one stakeholder might have on others.

Etymologically the term was associated with providing ‘a count’ of possessions to the king (Bovens, 2005; Dubnick, 2002). Although accountability systems are sometimes still equated with the possible ‘facticity’ (Sartre, 1956), of lucidly expressed and assumedly non-negotiable, uncontested ‘givens’ of accounting systems’ meanings, the term has broadened, very significantly, to include a range of performance auditing processes (Bovens, 2005; Dubnick, 2005). Accountability now includes a great many variables, summoned in efforts to answer the bundled question: ‘who is to answer for what and to whom’? A significant portion of the literature strives to unbundle the question and conceptually map accountability’s landscape and mechanisms. Levels of analysis range from the interpersonal to the societal (Bovens, 2007), The question’s answer is understood to be consequential as the bundle of answers are to guide decisions, including sanctions (Dubnick, 2002). To render the term more manageable, scholars have increasingly focused on accountability as a set of practices that individuals or parties in a relationship are expected to perform, (Bovens, 2005; Dubnick, 2005; Mulgan, 2000; Romzek, & Johnston, 2005). Various conceptions have as their foundation the social relationship of one person or party providing an account to another person or party (Lerner and Tetlock, 1999; Mulgan, 2000). Accountability is “‘other oriented” in that the account is given to some other
“person or body outside the person or body being held accountable” (Mulgan, 2001, p. 4). Where notions of accountability are applied to actors within an organisation, it is considered an issue of ‘internal control’ and not one of accountability. When an actor is accountable to him or herself and feels internally accountable (Day and Klein, 1987), this has been considered to be a ‘felt responsibility’ and distinguished from (external) accountability and internal controls (Mulgan, 2001). This broader conception, which includes internal accountability and initiation, felt responsibility and personal integrity (Fry, 1995), will be looked at more closely when responses to accountability regimes are considered. Literature that discusses external accountability is the current focus.

Accountability is, or at least includes, an ‘account giving’. The literature stresses the obligatory nature of the provision of a report, as opposed to something one chooses to do ‘voluntarily’ (Campbell, 2002; Lerner & Tetlock, 1999; Mulgan, 2000; Romzek & Johnston, 2005). The account giver is presumed to have accepted responsibility for discharging an activity and may consequently be judged and challenged for possible abuse or neglect by others for his or her performance of that task (Broadbent, 1999; Dubnick, 2005).

The obligation to provide the account falls upon an entity, such as a non-profit board, or an individual, such as the organisation’s executive director. Accountability can be both a collective and individual behaviour (Mulgan, 2001). That to which the obligation is owed can likewise be an individual or entity. The parties in an accountability relationship are, more often than not, understood to exist in a Principal/Agent arrangement (though, this need not be the case) (Campbell, 2002; Dickie & Ott, 2002; Bovens, 2005). While the Principal/Agent conceptual framework dominates discussions of accountability, it is not the only one (Dickie & Ott, 2002; Lambright, 2008). It is argued that it over-simplifies the complexities of organisational life. For instance, the ‘that’ or the ‘whom’ to which the accountable party is answerable, is not exclusively
the delegator of authority, (Mulgan, 2000). Additionally, as is frequently argued where non-profits are concerned, the pursuit of an organisation’s mission may be a more significant motivator than self-interest and the role of the delegated-to is better described as a steward (Dickie & Ott, 2002; Lambright, 2008).

Agency theory presumes that the Agent’s interests will diverge or be in conflict with those of the Principal so moral hazards or conflicts of interest arise. In relationships where a Principal and Agent are identified, the Principal is presented with a dilemma or problem of how best to ensure that the supposedly opportunistic Agent continues to act in the Principal’s interest once decision-making authority has been delegated and the information available to the Principal ceases to be complete. (Bovens, 2005; Campbell, 2002; Dickie & Ott, 2002; Lambright, 2008; Van Slyke, 2005). The Principal wishes to minimize both the risk associated with delegating decision-making, and the (transaction) costs of attempting to align the Agent’s partially invisible/hidden actions with its own interests by means of risk management (Dickie & Ott, 2002), performance contracting (Kettner, Moroney, & Martin, 1999) or service monitoring (Lambright, 2008). Where a Principal/Agent relationship is understood to exist, the accountability relationship is hierarchical and bilateral and characterized by actual or potential divergence of interests. Initially, this proposal will apply this dominant lens to the accountability discussion; however, two related challenges to the supposed dominance and exclusivity of the construct will be noted and explored, namely; stewardship theory and multiple accountabilities (Van Slyke, 2005; Lambright, 2008).

Stewardship theory, like agency theory, focuses on understanding the relational context within which formal accountability (and contracting), occur (Romzek and Johnston, 2005). Both theories view the relationship as bilateral, (Van Slyke, 2005). Stewardship theory refers to the individual or individuals to whom tasks are delegated as the ‘Steward’ rather than the Agent. The
theories diverge from each other in their conceptions of the Agent`s or Steward`s motivation, (Van Slyke, 2005; Lambright, 2008). Agents` dominant motivator is self-interest, while Stewards are predominantly motivated by more collectivist goals (Dickie & Ott, 2002; Lambright, 2008; Van Slyke, 2005), particularly in social mission-driven organisations (Dickie & Ott, 2002). Van Slyke (2005) and Lambright (2008) urge readers not to consider the theories mutually exclusive, but rather that consideration be given to a relationship`s actors` motivations when examining the behaviours of contracted parties, including the relative importance institutional or individual actors attach to fostering the relationship itself (Lambright, 2008). A fuller consideration, which moves the discussion beyond motivation to one that has to consider broader political, ideological and other issues, would help explain why parties originally contemplating a contractual relationship, may first examine the extent to which their respective strategies and goals are similar (Najam, 1997). Essentially, stewardship theory does not propose that parties` interests are inevitably conflictual.

A second challenge to the appealing simplicity of agency theory in the environmental reality of non-profits, are multiple the accountabilities that may exist (Cordery & Baskerville, 2011). Non-profits are often simultaneously accountable to several different stakeholders, and, often scattered stakeholder groups (Cordery & Baskerville, 2011; Dubnick, 2005; Lipsky, 1980; Mulgan, 2001). In addition to being upwardly accountable, organisations can also be laterally/horizontally and/or downwardly/vertically accountable (Edwards & Hulme, 1996; Panel on Accountability and Governance in the Voluntary Sector, 1999; Levasseur & Phillips 2005; Phillips & Graham, 2000). Investigations of upward accountability dominate the literature; the funder is generally perceived to be the constituency with greatest power. Lipsky (1980) notes that front-line service providers often consider their primary accountability to be
(downwardly/vertical) to the clients they serve. Different accountability cultures are sources of potential conflict.

A problem of accountability, then, arises as a consequence of the process of delegation. The funder seeks to get a non-profit agency to which it provides resources or power, to do something (Cutt & Murray, 2000; Jensen & Meckling, 1976; Sappington, 1991). As resources flow from principal to Agent, accountability information is to flow from Agent to principal. The Agent is to provide an account for any actions taken and is understood to be responsible for those actions, and may be held to account for them (Jensen & Meckling, 1976; Stewart, 1984). "The relationship of accountability, involving both the account and the holding to account, can be analysed as a bond linking the one who accounts and is held to account, to the one who holds to account" (Stewart, 1984, p. 16). Accountability, then, involves both a sharing of information and the assumption of responsibility by the delegated-to Agent. The Principal strives to continue to control the delegated activity. The central dilemma is how to get the Agent to act in the best interests of the Principal when the Agent has an informational advantage over the principal, and may have different interests from those of the Principal. The information asymmetry is a source of an Agent's power. The Principal may lack the judgement and skill to assess what are often highly discretionary actions by Agents (Lipsky, 1980; Romzek & Johnston, 2005).

The Principal requires accountability information in order to ensure that what is delegated is obtained: that the Agent fulfils his or her obligations to the principal (Cutt & Murray, 2000 1992). The Principal needs to be assured of the Agent’s diligent efforts and competence to execute the delegated tasks. The less information possessed by the Principal relative to the Agent, the greater the possibility that the recruited Agent is not properly competent and/or can act with less than due diligence (Power, 1999). Accountability mechanisms allow greater levels of verification by diminishing information asymmetries (Power, 1999).
The accountability issue most frequently addressed is a non-profit’s answerability to funders—an obligation to explain. As the parameter of this research is a relationship that includes a formal funding agreement between governments and a non-profit, this will remain our focus. The seemingly straightforward and linear relationship will be shown to have several strands beyond the exchange of financial information. Later it will be seen to have branches that conduct information of many types to other parties beyond the funder and the funded.

The literature, both theoretical and empirical, often emphasizes the financial dimension and practices of accountability; the oversight agency strives to ascertain that the resources it has provided are being dedicated to the services it specified (Cordery & Baskerville, 2011). While the dominance of upward accountability is often asserted, tunnel vision is to be avoided; Najam (1997) reminds us that non-profits are to recognize and accommodate the multiplicity of additional accountabilities. Light (2000) suggests that the burden of upward accountability may be excessive and beyond the non-profit’s organisational capacity, especially where a non-profit is reporting to multiple funders (Phillips & Graham, 2000), or stakeholders (Cordery & Baskerville, 2011). Edwards and Hulme (1996), and Ebrahim (2005) add that satisfaction of upward accountability might have an adverse impact upon services and consequent downward accountability to service-users.

The process of reporting on actions—revealing them and making them transparent—requires that those to whom the authority to make decisions has been delegated provide information on the manner in which obligations were discharged. The information provided may be judged and explanations and justifications of conduct may be required. Following judgement, sanctions may be imposed (Leclerc, Moynagh, Boisclair, & Hanson, 1996; Mulgan 2006), or attempted (Bovens, 2005). The nature of the obligation and the information required are becoming increasingly formalized in written accountability regimes (Bovens, 2005). The claim
of the entity reported to is understood to be legitimate. In this context, Mulgan (2001) refers to the right of ownership or authority of the party requiring the account.

Once the necessity of accountability relationships has been established or is assumed, literature turns to the accountability information exchanged (content) and the ways in which it is communicated. Indeed, Edwards and Hulme (1996) describe accountability as “the means by which individuals and organisations report to a recognized authority” (p. 967).

Varying amounts of quantitative and qualitative information may be required in a single relationship with varied frequency. The information requirements are understood to reflect the Principal’s particular concerns. Different concerns result in different sets of expectations or informational requirements (Mulgan, 2001), and the differences in which information is exchanged and the nature of the obligation (and the frequency of the required exchange of reports). Common labels exist for the predominant types of accountability reports. There is less consensus on the more detailed scope of the informational content that make manifest political, legal, professional and hierarchical accountabilities (Romzek and Johnston, 2005). Mulgan (2001) proposes two main categories of accountability content: legal/financial and policy/practice, and suggests that hierarchical accountability is a mode of being accountable, not a category of content.

Mulgan (2001) and Romzek and Johnston (2005) suggest that hierarchical modes of accountability characterize the public sector (ministerial responsibility for example), and apply infrequently to the (less-hierarchical) reality of the non-profit sector. Despite this, contracts between government and non-profits rarely reflect a non-profit’s multiple, fluid accountability relationships, which are characterized by change rather than stability. In particular reference to the non-profit sector, Bovens (2005) adds a social accountability to Romzek and Johnston’s three main categories. Social accountability is described as a form of political accountability where the
public shortcuts the elected representative and holds public managers and their delegates, including non-profits, to account in a more direct fashion (Bovens 2005). (Hierarchical) political, legal and professional types of accountability persist, but are a component within a dynamic network of more diffuse accountabilities. (Bovens, 2005).

Political accountability in democracies exists between voters and representatives who delegate their ministerial authority through a chain of public servants (Clarke, 2004). In the context of non-profits, political accountability has a broader scope and is equated to Agent’s responsiveness to stakeholders and its political acumen (Mulgan, 2001). In discussion of non-profits, an appreciation of political accountability allows both Agents and Principals to consider their accountability to a fluid network (Dubnick, 2002).

Professional accountability exists among more deferential members of a professional class called upon to exercise discretion, and a supervisory body with a repertoire of expertise and established intervention technologies. Professional accountability within more regulated professions, and includes many of those working in accounting, health and legal spheres.

Specified legal accountabilities exist between non-profits, funders and the legal system, and concern compliance with established standards. Mulgan (2001) includes the requirements to submit financial reports as a component of a broader legal accountability to the general public. Romzek and Johnston (2005) suggest that legal accountability lies outside of the constructed accountability relationship; it provides the relationship with its broader governance context.

In summary; the fundamental questions regarding accountability relationships then, are the identification of who owes the account- who is the reporter?, what is required in the report, and to whom is the report is owed (Candler & Dumont, 2010). The two parties which must exist for the relationship to fall within the scope of the review are a non-profit and a government funder. More parties are likely to exist because of the nature of the context in which non-profits
operate. The evolving accountability relationship between non-profits and government is discussed in section 2.3.

2.2.2 The Information Exchanged

In representative democracies, "Virtually everyone to whom an account is due is also accountable to someone else at a higher level (Aucoin & Jarvis, 2005, p. 8), with the exception of the sovereign electorate, which may pass judgement, periodically, on governments and remove them. Between the periodic, foundational, democratic mechanism of elections, the effectiveness of institutional mechanisms of public management in ensuring that all those exercising authority within an elected government and its system of public administration are, in fact, accountable, is questioned, and the need for improvement, noted (Aucoin & Jarvis, 2005) Jarvis and Aucoin also note that the capacity of parliament (or, in our case, Manitoba’s legislature) to ensure the accountability of the elected government and the public service, may not be sufficient without significant reforms to the parliamentary system to ensure greater political competition. Institutional mechanisms, including changes in the accountability relationship between the most senior civil servants, ministers’ deputies, parliament and its committees, are necessary. That deputies be directly and explicitly accountable to parliamentary committees is suggested. Methods of ensuring that deputies work in an independent public service and provide non-partisan reports are also questioned.

The most established, systemic and systematic form of oversight within Westminster-model parliamentary democracies, is the Auditor General or equivalent offices. In Manitoba, under The Auditor General Act (Government of Manitoba, 2011), the Legislature is provided with one of its means of holding the government accountable for its actions. The Act empowers the Office of the Auditor General (OAG) to collect and present the Legislature with non-partisan
information on the operational performance of government, mainly through the provision of
financial and performance audit opinions and reviews of government departments, Crown
organisations, and recipients of public funds. Manitoba’s OAG closely parallels Canada’s Office
of the Auditor General of Canada, which assists Parliament to hold the Federal government to
account for its stewardship of public funds, or the UK’s National Audit Office. Each office
reports to standing committees in much the same way as Manitoba’s OAG refers reports to the
Public Accounts Committee (PAC). The OAG and the PAC work closely together. OAG reports
are referred to the PAC and the PAC may request the OAG to undertake special audit tasks. The
PAC may supplement OAG reports with a report and recommendations of its own, and/or require
the OAG to elaborate further before passing the report. Together, these two institutions are
pivotal in the state’s audit framework. Manitoba’s Auditor General’s office has two key roles: it
undertakes audits of Manitoba’s accounts and conducts performance audit reports on selected
policies and issues within Manitoba.

In Manitoba, in addition to routine, scheduled audits, prescribed by legislation, the OAG
may investigate concerns brought to its attention by the Minister of Finance, the Public Accounts
Committee (PAC- an all party Standing Committee of the Legislature charged with examining
the financial administration of public assets and the spending of public funds), and others,
including government employees and members of the public.

Interestingly, in the OAG report for the year ended March 31, 2011 (OAG, 2011), the
Auditor General voices concern that the provisions granted by the Act to the Lieutenant
Governor in Council, the Minister of Finance and PAC to conduct a Special (i.e., unscheduled
audit), have only been exercised once, at the request of PAC. “An important opportunity for the
Legislature to use the skills available in our Office to provide them with useful accountability
information” has been exercised infrequently and is “disappointing” (p. 2) as part of its vision is
the “Strong monitoring function … regarding public funds” (p. 6). Despite the existence of a largely independent and competent auditing body, external to government, audits not required by mandate appear to be infrequently requested.

Furthermore, only one non-profit organisation is listed by the OAG as having been subject to a special audit in the year ending March 2011: the Society for Manitobans with Disabilities (SMD). The OAG was asked by a member of the public, in 2005, to investigate allegations. The individual alleged that SMD’s administrative costs were excessive, that it lacked accountability and had poor governance. Following its receipt of the allegations, the OAG requested that the Department of Family Services and Consumer Affairs conduct an internal audit focusing on what the Department received from the Services branch of SMD as part of the (Service Purchase Agreement) contract. While contracted outcomes were not all being met, the Department decided not to apply sanctions while resolution was sought. Five to six years after the allegations were made, the OAG notes that further deterioration in the Department’s relationship with SMD may require the imposition of unspecified sanctions.

In addition to the external audit role fulfilled by the Auditor General’s Office, there are, as illustrated above, internal audit processes available to government too. These are performed by Internal Audit and Consulting Services (IACS) on a routine basis, and at the request of managers within all departments, when a concern has been raised as a priority. The Annual Report of Manitoba Finance for the year ended March 31, 2010, reports that there IACS conducted 36 new audit projects. Both the OAG and IACS audit levels are required to have an “appropriate level of independence” (from management) (Manitoba Office of the Auditor General, 2006, p. 5). In regard of this, Manitoba Audit committees have individuals who are external to both the organisation and the department. Traditionally, audits have been compliance based, versus more involved, risk based approaches that will examine such things as the
effectiveness of internal controls, or the possibility of personal gain (Neu, Everett & Rahaman, 2010). In Manitoba’s Office of the Auditor General ‘Guide to leading edge internal auditing in the public sector’ (2006), it states that its intention is to, increasingly, identify risks, trends or break downs, before problems occur, with a focus on identifying risks and controls that mitigate.

The literature suggests that, despite increasingly rigorous and circumscribed auditing practices, corruption and maladministration of public funds is still possible (Fraser, 2007), as evidenced by the Sponsorship Program designed to encourage national unity (Gomery, 2006). Technical auditing activities can be shaped and usurped by political influence, especially once auditing, as a social and politically pragmatic activity, and not merely a technical practice, is appreciated (Neu, Everett & Rahaman, 2010).

The investigation of the political influence on auditing processes and opinions is difficult because it is often clandestine (Gomery 2006), but considered particularly salient in the public (and political) sector (Neu, Everett & Rahaman, 2010). An auditor’s opinion is best understood as something produced within the context of her or his relationship with the auditor’s client and ideological context. New Public Management’s predilection for private sector accounting norms is no guarantee that the auditing function will take place unfettered. Political policy decisions are often beyond the scope of an audit, if that audit has the potential to result in a diminution of bureaucratic and/or political autonomy (Aucoin & Jarvis; 2005). Neu, Everett and Rahaman (2010) point out that senior, internal auditors, are often required to exercise greater political shrewdness than their junior counterparts, as it is the senior auditor who is charged with drafting published audit findings. Audit recommendations are to move the bureaucracy towards improvement, but are not designed to cause embarrassment or to oust the minister. The different roles and susceptibility to political influence proposed here, may parallel government staffs’ differential attention both to accountability findings and subsequent responses to non-profits’
accountability reports. Junior auditors and government staff may feel less constrained by political
concerns than do their senior colleagues.

2.2.3 The Information Exchange and Accountability’s Purposes

The review of the literature on accountability information includes a consideration of the
information exchanged—its content—and the ways in which information is communicated; its
mechanisms or vehicles.

In a general sense, accountability information is assumed to be a testament of how an
organisation uses its resources and how decisions regarding their allocation were based on
consistent protocols and reasoning (Kearns, 1996). The information exchanged often includes the
use to which the non-profit organisation puts its inputs in order to achieve a particular output.
Candler and Dumont (2010) identify three clusters of information for which the organisation is
accountable: consequential inputs, including financial and volunteer resources, and “reputational
capital” (p. 268), the resultant goods and services produced, and the processes used to transform
the inputs to outputs. While accountability methods and tools vary greatly, external measures
tend to be designed, as Candler and Dumont propose, to provide empirical evidence of
organisational performance in order to encourage desired performance, to meet government
policy objectives or to empower service users to make informed choices (Cutt & Murray, 2000),
or to align government and a non-profit’s goals and strategies (Najan, 1997), or to produce a
combination of these (Lamblight, 2008).

The Agent may explain allocation activities through existing reporting tools or by choice,
using less formal, supplemental, mechanisms when they deem that such a ‘voluntary’ approach
may substantiate or qualify externally imposed information requirements (Cutt & Murray, 2000;
Fry, 1995). Voluntary disclosure of this sort is not obligated, but may reflect an Agent’s quest for
survival and autonomy, or fidelity to its articulated mission (Chen, 2005). Stepping beyond the script by either party is an expression of some sort of dissatisfaction with the scripted exchange (Bovens, 2005; Chen, 2004).

The common assumption is that information shared in the process of being accountable will contribute to decision-making processes that will affect an organisation. Accountability is, arguably, a precondition for informed action (Patton, 1997; Rossi, Lipsey, & Freeman, 2004). The pressure to change may depend on what information was shared and with whom. The circulation, privacy or degree of publicity exchanged accountability information receives is a significant variable (Bovens, 2005).

Although accountability information is in some sense necessarily publicized in order that it attains a limited transparency (without publicity, or at least some sort of audience), there is no exchange of information, not all accountability information has the same public or is equally ‘transparent’ and visible. In the context of non-profits, an obligation exists to provide an annual report which includes a financial statement provided in a public forum, but the level of public scrutiny is a great deal lower than it is in the public sector, suggests Mulgan, (2001). Further, the public to which information is provided may have no power to influence the direction the non-profit takes or to otherwise respond to the information; making public or sharing information is better understood as an issue of transparency that may affect accountability, rather than one of strict accountability (Mulgan, 2001).

The literature tends to focus on a non-profit's degree of compliance with reporting requirements. Discussion of the process of selecting required information and the manner in which the desired information is to be exchanged is less comprehensive. Compliance with an existing accountability regime receives more attention in the relationship than the design of effective regimes. The historical or retrospective orientation is often emphasized. Empirical
examination of an accountability regime’s influence on future behaviours of both the Principal and/or Agent has received substantially less attention (Cutt & Murray, 2000; Bovens, 2005). Cutt and Murray (2000) distinguish between ex post reporting (the monitoring of past performance) and ex ante controls, such as budgeting and regulation, with responses to historical accountability regimes and information dominating the literature. The distinction between the two is somewhat blurred because the requirement to provide ex post data can function in much the same way as ex ante control. However, empirical examination of ex-ante measures’ effects, as another category for analysis, has not been thorough.

Thompson (1998) argues that the effectiveness of a regime will also depend upon the existence and clear communication of incentives and sanctions to encourage compliance with information requirements. Again, the focus is on a reactive conception of accountability that is assumed to promote appropriate (and ethical) behaviour as something that is externally initiated (Dubnick, 2005). However, an important piece of accountability information appears to be communication of the consequences of non-compliance.

As has been indicated above, accountability information can also include what is volunteered. An Agent can be proactive in the sense that she or he may “take responsibility for oneself” (Ebrahim, 2002, p. 3) and be self-initiated (Day & Klein, 1987; Fry, 1995). This aspect will be discussed below as a part of the evolution of non-profits’ relationship with government. However, information disclosed voluntarily plays a less significant role in the Principal/Agent model and will be set aside for the time being. Initially, neither party knows how complete or incomplete is their understanding of the other’s motives and actions, but the issue of possible Principal ignorance can be overcome with an appropriately structured regime.

When delegating in this manner, the Principal is confronted by the probability that it does not know if the Agent is pursuing the required role in a manner satisfactory to the Principal. The
Principal therefore attempts to compensate for the information asymmetry by creating contractual incentives (rewards and penalties) for the Agent to behave in a way conducive to meeting the Principal’s goals. The contract’s effectiveness in controlling the Agent will depend upon the degree of concreteness/abstractness of what it is that the Agent wishes to control. Steward, (cited in Broadbent, Dietrich, & Laughlin, 1996) identifies increasingly specific possible accounts of an Agent’s actions. At their most generic are issues of legality and probity. An Agent can be in compliance with the law’s requirements while retaining considerable room for autonomous decision making. More specific information includes details of the processes followed, or means employed, by the Agent. More specific still, are performance, program and policy accountabilities, that are understood to provide the Principal with information about the degree to which the ends specified by the Principal were achieved by the Agent. The level of detail contained in the contract will suggest the degree of ex ante control the Principal wishes to establish and the degree to which the Principal believes that it is possible for the Agent to make the information available. In the social services, where intervention technologies are often uncertain, results unquantifiable and knowledge is tacit, complete disclosure may not be possible: The relationship between inputs and outputs is necessarily indeterminate. Surrogates may be unreliable indicators of either process accountability or performance, program and policy accountability (Broadbent et al., 1996).

2.2.4 Accountability’s Multiple Purposes

The literature identifies accountability’s four main interrelated purposes: by rendering behaviours transparent, accountability democratises power and helps prevent abuses (Cordery & Baskerville, 2011); it provides forums and languages (a ‘common currency’) (Cutt & Murray, 2000), in terms of which abuses can be addressed (Bovens, 2005); and it deters unethical
behaviour, and it encourages better outcomes (Dubnick, 2005). Dubnick (2005) stresses that how accountability fulfils its varied functions is poorly understood. Less specifically, accountability is intended to align the Agent’s (social development (Campbell, 2002)) goals with those of the Principal (Cutt & Murray, 2000; Van Slyke, 2005).

Accountability systems are also understood to encourage (the public’s) trust in systems that bind Agents to act in compliance with defined rules, and can be used to sanction violations or to require remedy (Mulgan, 2001); accountability is a safeguard of fair governance (Bovens, 2005). Bovens (2005) also refers to the cybernetic perspective where accountability regimes are seen to make new learning possible and to encourage learning of those caught in the shadow of possible failures.

Where an accountability relationships exists, an Agent anticipates that it will be called upon to explain and perhaps justify the appropriateness of its actions in particular contexts (Lerner & Tetlock, 1999). Lerner and Tetlock (1999) emphasise how this imminent possibility impacts behaviour, encouraging some behaviours while deterring others. Empirical data do not clearly corroborate the intuitive assertion (Lerner & Tetlock, 1999).

The particularity of the accountability situation determines what information is made available to permit judgements. Accountability information has traditionally focussed on readily auditable information, normally of a financial nature (Biesta, 2004), but the ‘what’ of accountability has expanded to include activities and targeted performances (Cutt & Murray, 2000; Kears, 1994; Leclerc, Moynagh, Boisclair, & Hanson, 1996). Behaviours monitored through accountability mechanisms include interventions, and, increasingly, program achievements: outputs and outcomes respectively (Campbell, 2002; Rossi et al, 2004; Romzek & Johnston, 2005).
The instrumentality or effectiveness of accountability regimes will depend on an alignment between desired behaviours and the monitoring mechanism (Cutt & Murray, 2000; Romzek & Johnston, 2005). The theoretical literature increasingly considers Agents responsible for behaviours related to processes, outputs and outcomes in various combinations, rather than a less differentiated mass of (measureable) activities (‘traffic flow’), (Weinbach, 2005, Lambright, 2008). This evolution is reflected in the detail of accountability information required. Increasingly program logic models are proposed to map each piece of an effective accountability regime with particular types of behaviour, in terms of which a regime’s effectiveness may be evaluated (Chen & Rossi, 1983).

Romzek and Johnston (2005) suggest that with the shift of focus from inputs and activities to outcomes, the tasks or behaviours for which accountability information is being sought becomes increasingly less routine. Input tasks are typically routine, readily auditable, and amenable to hierarchical supervision. Readily mandated and definable processes are more easily measureable and lend themselves to legal accountability, whereas less definable outputs must respond to stakeholders and are considered political. Professional accountability predominates when complex outcomes are examined. Accountability regimes’ effectiveness will be diminished if tasks are not examined through an appropriate accountability lens. A hierarchical approach to non-routine outcomes, for example, would not be appropriate and is a frequently voiced criticism of (hierarchical) managerialism where expertise in a specialist area does not, on its own, exempt professionals from prescriptive management (Clarke, 2004). Similarly, examining outputs without consideration of the Agent’s responsiveness (political accountability) to stakeholder needs would not enable a determination of program effectiveness to be made. Romzek and Johnston (2005) stress the need for the type of accountability to be appropriately aligned with tasks and that those tasks are classified with reference to a clearly articulated (program) logic.
2.2.5 A Summary

In summary, when applied to non-profits, accountability is minimally the process by which a representative of a non-profit organisation (the ‘Agent’) provides an account of the agency’s activities to the primary stakeholder, (the ‘Principal’). As such it is a tool of governance or control where the Principal determines the desired behaviours for which account will be required. Conceptions often include mechanisms by which the representative gives the account (Mulgan, 2000) and that sanctions may be applied in the event that the Agent is not compliant (Ebrahim, 2002; Rubenstein, 2007).

2.3 The Non-profit Sector: Definitions, Heterogeneity and Evolution

2.3.1 Definitions and Heterogeneity

The ensuing characterization of government-funded non-profits is of consequence for three main reasons:

- it reduces a large heterogeneous sector into its various (mutable and nuanced) pieces, and allows common and particular properties of that part of it which is relevant to this study to be made explicit
- it presents the political and ideological backdrop for ongoing discussions of accountability as they pertain to the increasing importance of government-funded non-profits and the actuality and rhetoric of accountability.
- it demonstrates how much of the sector’s fluid relationship with government is expressed in terms obligation and the tasks of accountability.

The emerging categories are not immutable. Pedants will need to become tolerant of a degree of ambiguity and dynamism. For example, my use of the term ‘government-funded’
implies only that the services offered by the non-profit depend upon government funds in order for them to continue. The blurring of boundaries occurs both within the non-profit sector, and between the private, public and non-profit sectors. As is shown, the commercialisation of the non-profit sector merges it with the first (for-profit) sector (Dart & Zimmerman, 2000; Quarter, Mook, & Armstrong, 2009; Salamon, 2010). The contracting culture merges the third with the second (state) sector (Scott, 2003). The term ‘non-profit’ covers a broad spectrum of organisations that may alternatively be referred to as non-governmental (NGO’s), voluntary, independent, charitable, philanthropic, and, more broadly, the ‘social economy’ (Najam, 1997; Salamon, 2010).

The sector includes those organisations that are institutionally separate from government and businesses and are self-governing and dependent on volunteer boards for governance. They occupy the “common space between the state and the market” (Banting & Hall, 2000, p. 1). In terms of the literature search, nomenclature expanded the range of possible search terms. I have made most use of the hyphenated ‘non-profit’ which had, until the last couple of years, consistently returned more hits than the alternatives. As Google’s search algorithms have changed, entering one search term will return similar search terms.

The term non-profit itself remains something of a misnomer because non-profits are not prevented from making a profit; they are constrained as to how they may distribute it (Hansmann, 1980). The definitional components that refine and clarify the thesis include Hansmann’s constraint; the organisations examined are prohibited by law from distributing its surplus, assets or income, for the private benefit of organisational insiders, including its staff and board. Any surpluses are to be dedicated to the furtherance of the organisational mission (Hansmann, 1980; Statistics Canada, 2005).
Smith and Lipsky (1993) identify three subsets of those organisations having a distribution constraint. There are those established organisations receiving funding from voluntary donations and endowments. These are privately funded organisations which strive to supplement the demand for public services that governments are unwilling or unable to satisfy (Smith & Lipsky, 1993; Young, 2000). Non-profits that emerge in response to the availability of government funds are included in the second category (Smith & Lipsky, 1993). These organisations complement what a government does and work in partnership (Young, 2000).

The third category includes those grassroots organisations whose existence is perhaps the most fragile, and whose reliance on volunteers is greatest. They tend to try to influence government to act in particular ways (Young, 2000). Their relationship tends to be adversarial (Young, 2000).

For the purpose of this research, we are primarily concerned with organisations that occupy the second category; those whose primary funder is the government. The government necessarily exercises considerable power and influence over the selected category, which will find expression in the accountability relationship (Cutt & Murray, 2000; Edwards & Hulme, 1996; Kramer, 1994; Najam, 1997), and will often be articulated in formal contracts (Romzek & Johnston, 2005; Van Slyke, 2005). Robinson (1997) suggests that these organisations are “driven more by market considerations than by values” and are therefore distinct from other non-profit organisations that are (more) “value-driven organisations” (p. 59).

Najam (1997) characterized the temperament of the collaboration between government-funded organisations and the government into four groups. There are those organisations that pursue similar ends with similar means to government (cooperative), those that are confrontational because they pursue different ends from those of the government funder, (configurations of adversariality are elaborated upon by Kramer (1994) and Young (2000)), those
that are complementary because they approach similar ends with different means and those that adopt similar means in the pursuit of different ends: co-optation. The situation with which I am most concerned best approximates the cooperative model, with the level of cooperation indicated in a shared agreement, such as a contract. It is conceivable, though, that appearances are deceptive and that the reality of this situation is one that better approximates co-optation. Co-optation is a tense relationship where a government’s goals and preferences are not synonymous with those of the non-profit. As a non-profit becomes increasingly dependent on government funds, accountability requirements will become more “skewed to the most powerful constituency” (Edwards & Hulme 1996, p. 968). Fry’s (1995) analysis of an Agent’s experience of accountability substantiates Najam’s distinction between cooperation and co-optation: Cooperation is enabling whereas co-optation is characterised by monitoring or surveillance. Contracts can change the relationship of contracting parties from one of equal partnership to one where the contractor (the Principal) dominates and the subcontractor (the Agent) becomes subordinate (Fry, 1995; Van Slyke, 2005).

As noted in Chapter One, many non-profits are charitable organisations; others are required to be registered as a pre-condition for providing services. Both these distinctions will have a significant impact on accountability and the experience administrators have of accountably relationships.

Registered charities are regulated by the Canada Revenue Agency under the Income Tax Act. Registered charities are required to comply with special provisions of the Income Tax Act (Government of Canada, 2011) in order to retain their charitable status, a significant advantage of which is their ability to issue a donation receipt to donors who can then seek an income tax refund, thereby incentivising donating. To retain charitable status, the organisation is required to adhere to a series of provisions that limit organisational autonomy, including the requirement that
it devote all of their resources, including financial, human, and physical resources, to charitable purposes (Canada Revenue Agency, 2008). The Minister may issue a Notice of Intention to Revoke to a registered charity that ceases to comply with the requirements of the Income Tax Act” (Canada Revenue Agency, 2005). Registered charities are also required to submit a Registered Charity Information Return (form T3010), and limit the nature and extent to which of any political activities (Canada Revenue Agency, 2005).

The second evolving accountability complexity includes those non-profits, which may also be registered charities, which require accreditation from a registering authority in order to receive funding and operate. Manitoba’s Adult Literacy Act (Government of Manitoba, 2009), and Manitoba’s Adult Learning Centres Act (Government of Manitoba, 2002), are examples.

2.3.2 Managerialism and the Use of Contracts

The retrenchment of the welfare state provided the subsequent impetus for the sector's rapid growth as a site for the production of social services. The accountability challenges facing the sector have increased correspondingly. Bernstein, (1991), Broadbent et al. (1996), Levasseur and Phillips (2005), Salamon (2010), and Smith and Lipsky (1993), among others, comment on the sector's changed character resulting from its increased reliance on governments for resources and on the use of contracts. The loss of autonomy or independence of action is cited as the most common manifestation of the change. The loss or dilution of an organisation’s original mission, as well as the increasingly complex task and higher costs associated with the sector fulfilling governments’ reporting requirements, are two important consequences (Bernstein, 1991; Imagine Canada, Canadian Policy Research Networks, and the Canadian Council on Social Development, 2005). Levasseur and Phillips (2005) suggest that governments’ increased use of very specific project-based funding contracts, has functioned, as a policy instrument, to control and, in
significant ways, isolate the non-profit. Additionally, the contract’s reporting requirements do not add to an Agent’s accountability as the information stipulated is mostly financial, and “does not incorporate other important information elements including impacts on society” (p. 218).

Traditionally the non-profit sector was considered distinct from other sectors in virtue of its particular motivations and inherent goodness or value orientation (Salamon, 1995; Najam, 1997; Young, 2000; Mulgan, 2001). In part, this attribution is seen to flow from non-profits’ mission to provide valued public goods that contribute to society’s general welfare. Non-profits were seen to be concerned with the “articulation and actualization of particular social visions” (Najam. 1997, p. 378). The attribution of the goodly virtue on the sector impacts accountability (Banting & Hall, 2000), insofar as the sector’s perceived inherent integrity delayed examination of accountability as being something unnecessary, or certainly much less urgent (Billis, 1991; Salamon, 1995). Newer non-profit organisations whose existence has depended on government funding and waged labour are not seen to be necessarily any less inherently good (or bad), (Billis, 1991). The increased burden of accountability stems from something other than a growing doubt that pursuit of a noble mission and a distribution constraint is sufficient to ensure propriety (Billis, 1991). Increased accountability obligations parallel the growth of the service obligations for this part of the non-profit sector (Clarke & Newman, 1997).

Clarke (2004) suggests that government regulation of the part of the non-profit sector that it funds exemplifies the ambivalent positioning of private organisations functioning in the public sphere. The welfare state’s zenith marked a time when private organisations of any sort were regulated, licensed, monitored and sanctioned by governments (Clarke, 2004). Neo-liberalism has seen (Anglophone) governments turn their hostility from the private to public sector models of service delivery that are seen to be weighed down by bureaucratic inertia and inefficiencies (Broadbent et al., 1996; Clarke & Newman, 1997; Du Gay, 2000). The policy shift combined
“ideology and rhetoric with minimal evidence” (Wistow et al., 1996, p. 12). The state has been rolled back and public goods have become devolved and privatized (Van Slyke, 2005). The movement from a civic culture of service provision to a business culture is characterized by a delegation of responsibility to non-profits, (or, when occurring within government, to organisational units), while requiring the managers of those entities delegated to, to be responsible for their activities specified by contract in exchange for (financial) resources (Broadbent et al., 1996).

While non-profits are not the only alternative delivery mechanism to the state’s dispersal, they are a very significant one. Services are to be delivered with an ethic hitherto considered to belong to the private, for-profit sector (Kirkpatrick, Ackroyd, & Walker, 2005). Human services contracting is seen as a means by which governments can harness competitive forces to realize greater effectiveness and efficiency (Brown & Troutt, 2004; Van Slyke, 2005). The managerialist ethic requires scrutiny of all publicly funded organisations regardless of the goodness or apparent nobility of their mission (Dubnick, 2005). It is in this context that the language and substance of accountability demands by governments of non-profits it funds are framed and are best understood, in particular the notion of ensuring value for money (Broadbent et al., 1996). Where once professionals or communities were able to decide on what to do for service users, now their priorities may be overridden by governments pursuing greater efficiency or cost-controls.

Rhetorically, government monitoring is to function to ensure that the organisation is responding freely (and apolitically) to the market (Kirkpatrick et al., 2005). The processes of dispersing the provision of public goods to non-profits and the associated corporatisation of service delivery has been promoted by its advocates as depoliticising service delivery (Clarke, 2004; Kirkpatrick, et al, 2005). “What counts is what works” (Blair, 1998, cited in Clarke, 2004).
The process of supposed depoliticisation necessarily displaces the traditional organisational roles of professionals with new methods of public service management (Kirkpatrick, et al., 2005). Agencies that do not conform and perform can be discarded (Edwards & Hulme, 1996). Managerialism requires the expansion of accountability systems (Clarke, 2004). The funding relationship expressed through a contract is viewed as what drives the degree of compulsion felt by non-profits to respond to funders’ requests for information (Cutt & Murray, 2000; Phillips & Graham, 2000). An understanding of possible funding arrangements provides the basis to a fuller understanding of accountability relationships.

2.3.3 Funding Models

The terminology used to define government’s funding arrangements of non-profits is not used consistently and can lead to confusion. There is also considerable fluidity in each definition. Manitoba is currently developing a new pilot funding model, so the landscape continues to evolve (Government of Manitoba; 2011). This will further qualify the rigour of any definition. A loss of Agency autonomy is associated with more burdensome reporting requirements (Levasseur & Phillips, 2005; Scott, 2003; Smith & Lipsky, 1993), but there need not be a correlation between the funding arrangement and actual reporting requirements. While the information provided to the funder is arguably intended to demonstrate the effectiveness and efficiency of the funded agency’s delivery of a government’s desired and measurable project inputs, outputs and outcomes, the resources required to comply with the government’s reporting requirements may diminish the agency's freedom to pursue outcomes congruent with its mission (Phillips, Laforest & Graham, 2008). The reverse is also true; where an agency retains a greater degree of autonomy, its accountability to government is understood to be less (Frumkin, 2001). However, the three main funding methods under consideration are presented in the order of presumed
degree of autonomy; fee for service, grant/service purchase agreement and contribution agreement.

Unwin (2004), describes three funding ‘styles’: (not models); giving, shopping and investing. We are concerned with the ‘shopping style’. The Treasury Board Secretariat of the Government of Canada categorizes government’s funding technologies into tax assistance, matching grants, core funding, contribution agreements and contracts (Government of Canada, 1998). For each funding model, the pros and cons are identified from different perspectives. Under the broader heading ‘Grants’, Manitoba distinguishes between Service Purchase Agreements, (SPA’s), Memoranda of Understanding (MOU’s) and Letters of Intent (Government of Manitoba, 2005). Funding models can be hybridized and combined, with a single agency often making use of more than one funding mechanism or income source at any one time (Scott, 2003). Of greatest relevance to the proposed research are grants and contributions, or what Manitoba describes as the Service Purchase Agreement (SPA’s) and Contribution Agreements, though as Levasseur and Phillips (2005) point out, “the contribution agreements that govern project-based funding come with pre-specified terms and conditions and deliverables that are largely under the control of government, they are barely distinguishable from fee-for-service contracts” (p.211)

The funder’s development and administration of Contribution Agreements, SPA’s and ‘fee-for-service’ contracts erode some of the presumed distinctions between them. Detailed provisions and exclusions within a fee for service contract, for example, can render the agreement almost indistinguishable from both Contribution Agreements and SPA’s. Further, the development of accountability regimes may depend not only on the risk or exposure the funder perceives, but the context in which the agreement was developed- competitive tender, request for proposal, request for quotation, renewal of previous contracts, precedent, government priority,
are among the variables. The research will describe participants’ understanding of funding arrangements and reporting requirements and their perceived degree of compliance with polices. With these qualifications in mind, the presumed distinctions between the dominant funding models are described.

SPAs are an example of increasingly targeted government contributions made in return for a specified, distinct, service. Often the government renews contracts with the established service provider periodically, with updates or amendments to the agreement occurring at any time. Service Purchase Agreements are increasingly seen to be the government’s mechanism of choice for those agencies, such as those in the proposed case, that provide a service to “emerging social issues” (Scott, 2003, p. 44).

In Manitoba, SPAs are the type of agreement favoured by Family Services and Labour Affairs (FSL). Rarely less than three years in duration, Manitoba also holds SPAs of five years, and in one instance, ten years in duration. SPAs in Manitoba range from a few thousand dollars to 25 million dollars. SPA’s provide the government with an instrument that can be used to influence all aspects of an agency’s government funded activities (Smith & Lipksy, 1993). Agreements may stipulate how many of the agency’s functions are to be performed and how project funds are to be spent. SPA’s often include at least two funding streams; one amount pays for largely non variable costs- the ‘grant’, the other stream is a per-diem which fluctuates with client traffic. The basis of suggestions that SPAs allow greater autonomy than contribution agreements so that a large part of an agency’s apparent autonomy associated with SPAs is illusory; client selection and subsequent interventions reflect a government’s priorities under which the organisation’s mission is relegated (Smith & Lipsky, 1993). Most significantly, FSL’s current SPA contract includes a clause that allows department representatives to assume Board responsibilities, thereby, eliminating an Agent’s independence and autonomy: “Manitoba may
appoint a provisional administrator to exercise all the powers, responsibilities and authority of the Service Provider and its Board as they relate to the Services to be provided”, as agreed in the agreement. (Service Purchase Agreement, Section 16.03, subsection (e) (iii).

Contribution Agreements are distinct from generalized contracts in so far as the latter normally follow a more competitive, if not always open bidding system, with the lowest qualified bidder being awarded the contract (Scott, 2003). They have in common, the fact that both often relate to the support of a particular service or project, not to the organisation (i.e. no ‘core funding’). The conditions attached to funding arrangements have the potential to restrict the organisation’s autonomy and limit the extent to which it is able to set and pursue its, rather than the government’s (or private donor’s), mission. Restrictions can exist around the costs covered, the method of delivery, required quotas and progress reports. Increasingly, Contribution Agreements examine, or at least collect data, to evaluate service outcomes in ways not dissimilar to those used in the administrations of SPA’s. (Kettner, Moroney, & Martin, 1999; Hall et al, 2003)

Grants, and any many government Contribution Agreements, are often conditional upon the applicant securing funds from alternative sources, and through partnerships- a condition requiring a substantial investment of time and effort to establish, and, given the short term nature of most project funding, inherently unstable (Scott, 2003). This possibility is discussed further, below. Contracts are used less extensively than Contribution Agreements, in part because there are often too few human service organisations in a given market to permit competition to deliver services. (Smith & Lipsky, 1993). Contribution Agreements are typically one year in duration and are used by most departments contracting with non-profits, including Entrepreneurship, Training and Trade, Labour and Immigration and Aboriginal and Northern Affairs. Contribution
Agreements are preferred by Provincial departments receiving money from the Federal agreement through bilateral agreements.

2.4 Review of the Theoretical Literature

2.4.1 Responding to Accountability Regimes

Lerner and Tetlock (1999) emphasise that an Agent’s belief that it may be called to justify the appropriateness of its actions at any time will impact the Agent’s intentional behaviour as it relates to activities for which an account might be requested. This section looks at the range of non-profits’ anticipated responses to providing accountability information— their reporting activity, not at the results the content of reports submitted may have on funders, non-profits and the relationship existing between them. This will be addressed more fully in the review of the empirical literature.

For Dubnick (2005), it is the Agent’s role as raconteur that is of greater interest. Dubnick suggests that an Agent’s response will fall into one of three broad categories that exist along a continuum: reporting, mitigating or reframing. As a reporter, the Agent is considered to be a disinterested party providing the information required by the Principal in a neutral manner. (Note that the Principal’s requirements will not be neutral). When mitigating the Agent will admit responsibility for a difficult situation, such as a failure to meet projected outcomes, in order to prevent or soften negative evaluations, by justifying, making excuses or apologizing (Austin, 1975; cited in Dubnick, 2005, p. 387). As a ‘reframer’, the Agent attempts to provide reports designed to transform the Principal’s perceptions, and responsibility is not admitted. When reframing, the Agent is conceived as an account maker attempting to control the situation and manage or renegotiate expectations, rather than merely an account giver (Dubnick, 2005). In order that the Agent is able to successfully avert negative evaluations, it must have sufficient
understanding of the possible response of the audience, which presumes predictability, (Lerner & Tetlock, 1999), and treat the Principal’s demands as legitimate (Mulgan, 2006).

The Agent’s movement along the continuum will depend on a series of variables, including the degree to which the Principal can thwart the Agent’s intentions, and what is at stake pending a negative evaluation. Methods of delivering mitigating or reframing accounts may be negotiated over time and may vary from the formal to the casual and depend on trust and ethical norms (Cutt & Murray, 2000; Mulgan, 2000; Dubnick, 2003; Van Slyke, 2005). The Agent may also be motivated to provide reports as required in order to lower transaction costs, particularly in order to increase funding stability and to reduce ad hoc requests for information (Cutt & Murray, 2000).

Brown and Troutt’s (2003) case study of 22 non profits focused on stress felt by non-profit personnel resulting from precarious funding and possible deficits, inflexibility in moving funds between cost categories, job insecurity and excessive accountability reporting requirements. Their later study (Brown & Troutt, 2004) isolated a contrasting relationship where 19 non-profits funded by a single government agency experienced a remarkably supportive and amicable relationship with its funder, with which all parties were highly satisfied; a satisfaction resulting, in part, from the collaborative negotiation of its Service Purchase Agreements and from trust that flows from a shared wish to address a social issue using similar means. Returning to Najam’s schema, Brown and Troutt’s 2003 study suggests that most relationships are confrontational. A similar case is made by Reed and Howe (2002). Brown and Troutt’s (2004) later study illustrates a rarer, more cooperative example. In terms of the control and autonomy dichotomy, Brown and Troutt point to the existence of a continuum between autonomy and control where the expertise of the service deliverer is reflected in SPA’s of sufficient flexibility to meet a wide range of contingencies during its agreement’s term. The
possibility that too cosy a relationship between funder and organisation could lead to complacency and tolerance of problems, is also raised. Mitigation of potential difficulties is possible provided the funder also possesses a high level of expertise in the particular service area to balance the non-profit’s informational advantage, and the contract is supported by clearly articulated standards of service that serve to curtail inappropriate activities and to clarify responsibilities. Brown and Troutt (2004) maintain that expertise must inform decision making and override other, less rational, considerations, and that the business of contracting is to be conducted in a stable environment in which immediate transaction costs are low. The study is particularly useful because it pinpoints areas where potential tensions between the funder and agencies lie, and how the Branch Director is able to manage collaboration. What is less clear is whether or not structures, such as the SPA’s, standards, and funding formulas, required to ensure that collaboration persists once personnel and attitudes change, are sufficiently robust. For example, Brown and Troutt (2004) recount how reasons for the branch’s possible rejection of a proposal are shared openly with the applying agency; whether this is a requirement or merely an inclination of the present Branch Director, is not made explicit. While the study concludes that there are no incentives on the part of agencies to conceal information because punitive sanctions do not follow on the heels of accountability information submitted, no evidence is provided that this is in fact the case: It is based on trust. The study also assumes that the Branch Director has a more significant role in ensuring persistence of the collaborative attitude than the agency directors.

2.4.2 Roles of the Principal

The Principal has three main roles; to determine the information required and to craft it into a contract or a less specific agreement, to administer the agreement and to evaluate and respond to information (Romzek & Johnston, 2005).
A fundamental challenge of accountability is how it is to effectively bridge the information gap that exists between the Principal and Agent (Cutt & Murray, 2000). The Agent has more information than the Principal and is able to use that information for purposes inconsistent with the funder’s goals.

The Principal must design an accountability system that anticipates and aligns the Agent’s behaviours with the Principal’s goals (Romzek & Johnston, 2005; Van Slyke, 2005), or ensure that goals are convergent before a contractual agreement is entered into (Najam, 1997). Contracts must specify obligations and expectations of each party to the agreement. The literature explains that clearly articulating expectations and reporting requirements is particularly difficult in complex social service contracting because of the number of shifting, sometimes competing, performance expectations and intervention technologies that exist (Dubnick, 2005; Mulgan, 2001). Moreover, Agents and Principals may collaborate with a number of other organisations to deliver services. Principals’ and Agents’ ability to act autonomously is therefore curtailed (Romzek & Johnston, 2005). Difficulties are further compounded by the need to reflect (politically lodged) expectations either explicitly or implicitly, with varying degrees of specificity (Bovens, 2005; Campbell, 2002; Cutt & Murray, 2000;). Value conflicts and methodological constrains compound difficulties. Accountability measures are often not seen as credible or objective, but “products of inherently subjective, fragile and highly political processes” (Campbell, 2002, p. 256).

Campbell (2002), Dubnick (2001) and Romzek and Johnston (2005) argue that while the rhetoric of accountability is increasingly focused on outcomes, the problem of attributability causes Principals (and Agents) to pay greater attention to more readily measurable output data, over which the Agent has greater control. Measurement of outcomes is rendered more difficult where a time lag is expected between the time of the intervention and the appearance of the
desired outcome. So, in addition to clarifying what is to be reported on, there must be congruence between the data and the stated objectives (Romzek & Johnston, 2005). And, the necessary data collection activities must be practicable (and found to be literally irresistible by the Agent) and ensure accuracy. Provided the Agent reports in a neutral manner, the Principal will receive the required information at the required time and in the required form (Dubnick, 2005). The Agent functions as the Principal’s subordinate; metaphorically, the front line worker’s report replaces a supervisor’s direct observation (Lipsky, 1980).

The information furnished in the process of being accountable may elicit the Principal to respond in particular ways. The Principal might encourage or compel the Agent to make changes. Literature exploring the dependent variable ‘compulsion’ (alternatively ‘power/control’), as it relates to non-profits was not identified, except as a function derived from articulated or perceived conditions of funding. Again, using Najam’s rubric to plot the factors that influence the forcefulness with which the principal can elicit change would help develop a clearer understanding of accountability’s power relationship.

The Principal’s power to require change- its response- is partly a function of the comprehensiveness of the information shared. Lerner and Tetlock (1999) consider that greater accountability will follow an expectation that the subject will be called to justify more actions. They also suggest that change may be initiated through self-reflection alone; without the judgement of others. While Kogan (1986) directs examination to accountability’s instruments and policies; its mechanisms, Lerner and Tetlock (1999) require that considerations of accountability be expanded to include “social and institutional norms of adequacy”.

Van Slyke (2005) suggests that a Principal’s response depends as much on information regarding the context within which the non-profit operates, which may not be reported, as it does on reported information. Contract termination as the ultimate sanction may not be possible where
other service providers are not available. Additionally, the comprehensiveness of contract administration depends upon the resources the Principal has available for developing accountability tools and subsequent monitoring. Making judgements and subsequent decisions based upon performance of an organisation is fraught with difficulty. Not only are outcomes difficult to define and to quantify over the short-term, but the gathering of information is both costly and time-consuming. Different stakeholder groups will have different priorities and expectations which might conflict, and the resources required for gathering the information may be lacking. Without the necessary capacity, even the best designed accountability systems will fail. Conducting follow up evaluations with clients can only happen with adequate investment of resources and accurate bookkeeping, and can only happen if the necessary financial systems are in place.

Robinson and Timperley’s (2000) analysis suggests that a full understanding of accountability must consider the Agent, the Principal, the substance of accountability, and the information requested and provided. A fuller consideration of accountability must necessarily examine context and relationship, and not be limited only to mechanisms or tools upon which a great deal of the literature has been focused (Leclerc, Moynagh, Boisclair, & Hanson, 1996; Power, 1999).

A further distinction has been drawn between those accountability systems that have as their audience representatives of the public and the state and those that have private audiences (Wellman, 2001). Wellman proposes that non-profit accountability systems serve as a basis of comparison between similarly mandated organisations rather than credentializing activities that are more private in nature. Their purpose is to rationalize funding allocations. This theme relates to a very extensive empirical and theoretical literature under the general heading of evaluation. Wildavsky (1974) contends that budget allocations are only minimally based on considerations
of the relative efficiencies of comparable institutions, and much more on political expediencies. Rutman (1980) expands upon Wildavsky’s consideration of the political and gestural dimension to accountability. The purposes to which accountability information are put is of interest only in so far as they appear to represent an underlying logic or impetus to the formation of an accountability relationship; they are symbolic only (Rutman, 1980). The frequency of the gesture reflects the potentially high stakes and consequent importance of accountability to an organisation’s future (Rutman, 1980).

The possibility that the provision of information is an irresponsible act has not been advanced; it is invariably assumed that the person charged with providing the accountability information is behaving responsibly. Biesta (2004), maintains that it is difficult for Agents to resist demands that they be accountable because it is assumed that the furnishing of auditable data implies responsibility for it, and to resist or evade demands is considered a plea for irresponsible action and is politically imprudent.

The theoretical (and de-facto) roles of the Principal continue to be contested. Where once the commoner provided the account to the king, now the authority provides an account, mediated by delegates, (Bovens, 2005), in order to encourage responsiveness, (Mulgan, 2006) to a variety of stakeholders (Cordery & Baskerville, 2011).

Accountability for non-profits is multidimensional in that reports are made to and for a variety of audiences, including external funders, donors and communities, and internally, to volunteers, program staff and board (Cutt & Murray, 2000; Fry, 1995; Najam, 1997). The focus of the empirical literature however, has tended to concentrate on the non-profit being exclusively accountable to government, or the non-profit executive director being accountable to his or her board; in other words, on upward accountability (Edwards & Hulme, 1996). The distinction between the roles of different parties within an organisation is rarely examined: the organisation,
in its relationship with government, is treated as a monolithic entity (Edwards & Hulme, 1996). The status of the non-profit board is viewed alternately as being inside the organisation by the funder, or peripheral if not altogether outside the organisation, by staff (Gill, 2001). A chain of accountability that is presumed to exist between the governments, the board and the executive director is often elusive (Febbraro, Hall & Parmegiani, 1999). The theoretical literature on governance agrees that an organisation’s board is the ultimate authority, and the funder is its life-blood (Fry, 1995). These two customers of accountability information have the potential power to change fundamentally an organisation’s structure and to modify the delivery and direction of its programs, making them the most significant recipients of accountability information. In isolation or in collaboration with each other and with others, these two clients identify their particular information needs and adapt the scope and foci of the accountability measures accordingly (Cutt & Murray, 2000). Scholarship does not address the different consequences of sharing information with an organisation’s board and the higher stakes flowing from a more public disclosure, and how this may impact the nature and manner of accountability information exchanged.

Upward accountability requirements are designed primarily to demonstrate that any funds the organisation receives from the government are being spent on the services stipulated in any agreement (Cutt & Murray, 2000; Najam, 1997). The information required includes financial reports and programming details. Both present problems. A funder is primarily concerned with the funds that it provides. An Agency, however, may have multiple funders, each having its own particular, and not necessarily compatible, reporting requirements (Smith & Lipsky, 1993). Programmatic accountability is in a constant state of flux; from focusing on outputs, it now looks at outcomes and impact. Program evaluation and performance monitoring have an entire body of literature of their own; much of which is focused on practicalities (Wholey, Hatry, & Newcomer,
2004). Such considerations are beyond the scope of this thesis. They are of concern only to the extent that the mechanisms used to gather desired (performance) information are effective, that is to say that I am concerned with assessing the performance of a specified accountability regime, rather than performance evaluation in general.

Where the relationship between the non-profit and the funder is primarily co-optive, satisfaction of upward accountability requirements may displace the organisation's original mission (Smith & Lipsky, 1993), and with it, the organisation's accountability to its clients—those whom services are designed to benefit—to itself, and to its collateral agencies (Fry, 1995). The ease with which lateral and downward accountabilities can be neglected can be attributed in part to their lack of formalised requirements and mechanisms (Najam, 1997), and in part to the relative powerlessness of an increasingly diverse group to inform and direct agency activities (Fry, 1995).

Lateral accountability to partner agencies, like downward accountability, lacks formality and is often internally initiated (Fry, 1995). The literature does not expand on felt responsibility; but, as indicated above, requires a commitment from within an organisation rather than on external compulsion.

2.4.3 Accountability's Mechanisms.

Difficulties exist in defining performance and the consequent scope of accountability information (Cutt & Murray, 2000). Generally more is assumed to be better (Ebrahim, 2005). A paradox emerges that is not queried; discussions of accountability mechanisms are explored in relation to their supposed functionality in determining the degree to which an organisation is fulfilling its mission, however, as discussed above, accountability for government funded non-profits may be more concerned with identifying the extent to which the non-profit fulfils the
government's mission and is more reflective of the government’s values, neglecting alternatives. The literature does not distinguish between the tools best suited for internal lateral performance indicators from those whose primary purpose is to report outward and upward. Most accountability tools are designed to address the concerns of funders (Kearns, 1996). Financial audits are perhaps the most ubiquitous, followed by various compliance reports, service usage statistics, and site visits (Power, 1999; Rossi, Lipsey, & Freeman, 2004; Weinbach, 2005).

The literature does not relate mechanisms to accountability’s different dimensions, or classify measures that are specifically designed to assist the fulfilment of lateral or downward accountability requirements. Non-profits rely almost exclusively on government imposed mechanisms to demonstrate organisational effectiveness, (Cutt & Murray, 2000); the possible implication being that what is good enough for government is good enough for all. “Non-profits tend to rely on indirect indicators such as annual budget approvals as signs that they have responsibly and satisfactorily fulfilled their promises to clients or constituents” (Fry, 1995, p. 190). Regarding upward accountability measures, recent (evaluation) literature discusses the government’s apparent shift in its attention to outcome measures as well as outputs (Hall et al., 2003). Typically, though, funders require input and output information. What is not discussed is the degree to which ex-ante outcomes are investigated ex post, or indeed the extent to which accountability is used at all by the Principal. This will touched upon in the research when I invite participants discuss their experiences of an organisation's capacity to meet distal outcomes specified in the agencies’ ex-ante contract. Outcomes however, can be very difficult to measure. (Hall et al., 2003). Goodhart’s Law (Goodhart, 1975 cited in Kay, 2003, p. 65.) referring to inflation, stated that "any observed statistical regularity will tend to collapse once pressure is placed upon it for control purposes." Any performance indicator loses its usefulness when used as an object of policy. If sanctions could result from accurate measures of poor performance,
inaccurate measures of good performance might be expected to follow. So, despite the incorporation of outcome measures in accountability mechanisms, ex-post indicators continue to emphasise the management of the more readily measurable inputs and the reporting of outputs or traffic flow data (Patton, 1997; Weinbach, 2005). The usefulness of popular, though implausible, distal outcomes is apparent when we recall Najam’s rubric and the way in which concurrence on ends, if not means, will increase collaboration.

Compliance measures have also sought evidence of an agency’s use of prescribed intervention (transformative) technologies (means). Process accountability will result in disagreements and the greater possibility of co-optation when the Agent and the principal cannot agree on the best processes/practices. As Lipsky (1980), noted, professionalisation of a human service can exacerbate disagreements between the principal and Agent; a neo-liberalism ascendant managerialist ethos may have the same impact where the consumer is aligned against the provider. Conflicts might grow when the Principal imposes practices or delegates an inspector to review processes. The recruitment of experts by the principal to assist in its assessment of the Agent is itself accompanied by its own set of challenges analogous to the professional Agent whose activities are not fully understood by the lay principal, and, as such, are significantly insulated from non-peer critiques (Lipsky, 1980).

Accountability questions are influenced by the time, resources and money available. (Cutt & Murray, 2000; Patton, 1997). So, too, are the methods and procedures used in obtaining the desired information. Upward accountability focuses on financial and programmatic information. Smith and Lipsky note that problems can arise when, for instance, an organisation has “multiple funding sources, each with its own, non-compatible billing requirements” (p. 80). In terms of programming, the principal is most often concerned with service usage (outputs) rather than outcomes (Patton, 1997, Rossi, Lipsey, & Freeman, 2004; Weinbach, 2005).
Essentially this is because effectiveness (qualitative indicators) is very much more difficult to demonstrate than quantitative indicators of activity. What is not readily measurable may be ignored (Edwards & Hulme, 1996).

Compliance with measures will partly depend upon whether the relationship between the Principal and Agent “is experienced as a monitoring or enabling process” (Fry 1995, 186). Fry (1995) suggests that the Agent’s apprehension of the Principal’s motives is important, as well as the temper or mood of the request. The issue of loss of autonomy is most salient when enforcement of accountability demands requires that the agency’s mission be neglected. (Dickie & Ott, 2002; Juillet, Andrew, Aubry, & Mrenica, 2001) The resources that the non-profit is compelled to dedicate to stabilise funding threatens the delivery of service and the fulfilment of its mandate and may incline organisations to be less compliant (Hall, Phillips, Meillat, & Pickering, 2003), or resentful (Smith & Lipsky 1993), or to reframe accounts (Dubnick, 2005). Najam (1997) develops these issues and considers lateral accountabilities more fully: to collateral agencies, to the organisation’s mission and to its staff. Like upward accountability, lateral and downward accountability have both internal and external dimensions. Lateral external accountability would include, for instance, an agency’s responsibility to provide service to referrals it receives from other community agencies in accordance with its publicly stated mission. Downward accountability is concerned primarily with an Agency’s responsibilities to its service users, clients and beneficiaries (Edwards & Hulme, 1996; Najam, 1997; Rice, 2001). In policy development and program delivery this stakeholder group is often neglected (Wharf & Mackenzie, 2004), or is reconstructed as consumers with choices by third-way proponents (Clarke, 2004; Giddens, 1998). While I identified no empirical literature examining downward accountability’s fluctuating fortunes, the growing burden of upward accountability to government implicates an organisation’s capacity to simultaneously report to its users (Dubnick,
2005), especially if the dominant accountability does not reflect the concerns of the supposed beneficiaries of a non-profit’s activities. For the sake of this proposal, I have presumed that the non-profit agency’s responsiveness to the range of client needs can be inferred from the analysis of the data collected in response to my invitation to comment on the experience of accountability regimes (the collection of mechanisms). The Principal’s downward accountability, beyond what is notionally ascribed to democratic accountability, will also be surfaced. Here, the literature is silent.

What is most significant about lateral and downward accountability is the relative powerlessness of the stakeholder groups when compared to the “privileged” Principal (Ebrahim, 2005). The Principal is able to hold an agency to account through the formal mechanisms it has at its disposal. Beneficiaries’ power to hold Principals to account is not discussed in the literature, but was examined in the research. Nor can a non-profit agency dependent upon government funds turn its back upon the Principal in favour of the client. There has been little discussion on how a balance between possibly competing accountability demands is achieved (Cutt & Murray, 2000; Ebrahim, 2005; Edwards & Hulme, 1996).

2.4.4. Costs of Accountability

This review has not examined the reasons for the growth of government-funding of non-profits. I have merely acknowledged that its growth is significant for the quite plausible reasons outlined by Salamon (1994, 2010). There is the presumption that it is cheaper to contract services out. The costs associated with delegating responsibility to the non-profit sector, and thereby separating sovereignty from control, are to be balanced by the savings realized (Van Slyke, 2005). The consideration of costs is not to be confined to relative production costs in the two
sectors; it is to include the cost to the Principal of surrendering agency and of subsequent monitoring. Calculation of these costs is rendered difficult because separation can occur to varying degrees of distance and formality (Jensen & Meckling, 1976). The service purchase agreement is a most formal arrangement. The challenge of costing the fulfilment of accountability obligations will be surfaced in the empirical literature and cannot be confined to a consideration of financial costs only.

2.5 Review of the Empirical Literature

The body of empirical literature pertaining to non-profit accountability lacks cohesion and direction (Carman & Fredericks, 2008), and often crosses over to program evaluation (Cutt & Murray, 2000; Hoefer, 2000). The primary focus in this section will be on how existing accountability regimes are seen to affect the dialogue between the Principal and Agent, in fact; what enactment of accountability does. There is little sense of any clear testing of particular accountability theories, more a prompting of further theorizing and tentative refinements of existing hypotheses (Nevile, 2010). What is emerging in the empirical (and mostly qualitative) research, is the gradual development of a program logic model for non-profit evaluation which requires a re-examination of the functioning of accountability, and helps focus that discussion (Carman & Fredericks, 2008; Cutt & Murray, 2000). Further, the literature suggests that a non-profit’s being accountable is seen to depend on understanding of what is required, disposition to provide what is being required and its capacity to do so.

Extensive surveys do exist, including a 2001 study by the Centre for Voluntary Sector Research and Development and the Canadian Centre for Philanthropy’s Voluntary Sector Evaluation Research Project (Hall, Phillips, Meillat, & Pickering, 2003). The phone survey involved nearly 2000 non-profit organisations and over 300 funders. Findings included the lack
of funder support for evaluation and the internal prompting of evaluations rather originating with the Principal.

2.5.1 Responses to Accountability Regimes

Romzek and Johnston (2005) studied accountability of five cases in which the state held contracts for social services engaged in the delivery of welfare, adoption, foster care, Medicaid and employment preparation services. Their five case studies were, to some extent, prompted by their earlier observations that the state’s devolution of services to private contractors (non-profit and for-profit), was not accompanied by adequately effective accountability, understood to be achieved when the Principal is “able to assess contractor performance and hold the contractor responsible” (p. 437). In part, the deficiency was attributed to contracts being developed without accountability in mind, and how effective accountability requires different approaches where the traditional, market based, contracting environment does not exist and incomplete or relational contracts develop. Additionally, the researchers suggested that a ‘re-tooling’ of former program managers working in the state’s government, to the needs of contract management, had not occurred.

Using a scoring grid developed along three themes of; clarity and suitability of measures, the design of contract components, including responsibilities, and the alignment between core tasks and the type of accountability, Romzek and Johnston conducted a series of in depth interviews with funders and program staff and reviewed reports, and service providers’ historical records. Upon completion of data collection, the five organisations were scored relative to one another.

Romzek and Johnston (2005) concluded that the Agent’s ability to respond to information requirements is hindered if the Principal’s articulation of them is unclear or performances
measured are not clearly related to contract obligations, situations that arose most markedly when there was a lower degree of agreement on appropriate intervention technologies. Responses were also less fluent when reporting methods were unfamiliar to the Agent, particularly following the introduction of new software intended to facilitate data gathering. Problems were exacerbated in situations where the contract requirements were less open to discussion. In environments where the Agent was able to act more autonomously because of a lack of competition or dependent relationships, or because of the highly professionalized nature of the intervention, the Principal’s capacity to compel the Agent to comply was seen to be lower. Legal accountability was most relevant where contracts were developed in regulated environments. Principals were seen to defer to Agents’ professional expertise in four out of the five cases. Reigning contracts in the four cases had not specified the intervention, only the desired outcome because the core tasks were complex and non-routine. (The Principal presumed expertise and did not allocate resources to capacity building activities.) Concerning political accountability, Principals indicated traffic flow targets, counted heads, and informally solicited client feedback on the quality of their experiences, where legal accountability was low.

2.5.2. Accountability and Mission Drift

Non-profits’ loss of autonomy and consequent drift off mission or ‘normative legitimacy’ (Edwards & Hulme, 1995) has been examined from two predominant, overlapping perspectives. The first concerns the experience of professionals being managed and the requirement that they surrender a degree of control. These examinations are not confined to the non-profit sector alone, but include the experience of professionals operating within a state’s structures, and within the health, academic and educational fields in particular (Clarke, 2004; Kirkpatrick, et al., 2005).
Professionals are understood to belong to high status occupational group, whose membership affirms its tendency to be oriented towards client services that requires professionals to exercise of considerable autonomy and discretion. (George Bernard Shaw’s suggestion that “every profession is a conspiracy against the laity” provides an alternative view of professions, (cited in Rittel & Webber, 1973). Professional practices may be seen as being nothing more than “dressed up amateurism” (Rittel & Webber, 1973, p. 156)).

Performance assessment of professionals was, certainly before the rise of New Public Management (NPM), largely the exclusive domain of peer professional mentors, not managers (Power, 1999). The accountability demands of NPM on professionals have turned attention to what can be counted and calculated, and may result in a loss of autonomy, de-professionalization and an erosion of client service (Clarke 2004; Du Gay, 2000; Elston, 1991). Syntheses of empirical studies that investigate the impact on professionals working in non-profits engaged in intractable social problems were reviewed. Du Gay (2000) proposes that the professional proximity of the person requiring accountability data from or about a professional’s practice, will affect the degree to which the accountable, professional Agent, will feel, his or her autonomy to be challenged. The more distantly ‘bureaucratic’ the assessor, the greater the Agent’s perceived loss of professional autonomy.

The second theme looks at how instrumental values have been replaced by substantive values (Kearns, 1996; Clarke, 2004; Nevile, 2010). Clark (2004) calls this shift, a shift towards a ‘bottom line’ orientation that will require compromises. The non-profit agency's ability to assert (political) independence becomes increasingly stifled as it is required to adopt standardised best practices or risk forgoing increasingly uncertain funding.

Studies examining particular strategies used by non-profits to resist funder hegemony, and consequent mission drift, include Nevile’s recent study (Nevile, 2010). A series of semi-
structured, in-depth interviews, were conducted, with a diverse group 26 non-profits in England. 12 non-profits had been in existence for fewer than ten years at the time of the study. Nevile observed emerging patterns, noting first that non-profits strive to absorb negative impacts that accountability measures may have on clients. Particular examples were cited in the study of non-profits forgoing success statistics in order to remain faithful to their mission. Organisations that were disposed most to this approach were those involved in direct client services where the funder provided “time-limited [..funding..], assuming a linear projection from dependence to independence,” (p. 537). Despite an organisation’s disposition to act in this way, the ability to do so was a function of its funding and the degree to which it was diversified and not dependent on a single Principal. Nevile noted that a non-profit’s motivation to seek alternative funding may be suspended when central government funded a pilot program. Pilot programs were often cash rich and permitted greater manoeuvrability and choice for the non-profit. Pilot funding would often end, or be reduced, after central government devolved ongoing programming to the local authorities, when again the search for diversified funding would resume, non-profit resources permitting. Non-profits providing services readily transferred to the for-profit sector, particularly smaller non-profits serving marginalized populations, were most vulnerable to mission drift and consequent challenges to their normative legitimacy. The study also recorded participants citing the need to be flexible and creatively package what they did in order to balance the competing demands of funder accountability and normative legitimacy. The consequent extent of mission drift or defiance was not explored further.

2.5.3  Accountability’s Mechanisms, Burdens and Non-profits’ Capacity

The awareness of accountability issues arising in consequence of the transfer of service provision, the lack of understanding of the sector’s capacity to respond, and non-profits’ need to
meet accountability requirements, are regularly expressed in the literature (Cordery & Baskerville, 2011; Government of Canada & Voluntary Sector Joint Initiative: Report of the Joint Tables, 1999; Kramer, 1994, Phillips & Levasseur, 2004). This has not been matched by empirical research into remedial strategies that examine the challenges of external accountability may be addressed. Literature quantifying the resources required to meet accountability requirements is sparse. Strategies researched have tended to focus on internal governance and accountability to boards where the peculiarity of a sector in which the organisation’s managers and governors are less experienced than its employees becomes most apparent (Kramer, 1994; Smith and Lipsky, 1993). Billis (1991) referred to non-profits as “black boxes” in which what takes place remains largely concealed (p. 57). In the same context, Salamon (1994), recognizes the growing information deficit within the sector (1994).

The Panel on Accountability and Governance in the Voluntary Sector (1999) was assembled to conduct research and disseminate findings. Its final report was issued in 1999. The report addresses fundraising most thoroughly, and proposes something of an ethical code of conduct for fundraisers, partly in response to the concerns raised by donors regarding charities’ apparent lack of accountability. It does not fully address accountability issues challenging the government funded sector.

Through 36 Canada-wide focus groups and a series of interviews involving three hundred representatives from a cross-section of the non-profit community, a research consortium led by the Canadian Centre for Philanthropy (McClintock & Guertin, 2003) explored the financial, human resource and structural capacity of non-profits to meet their respective missions and the nature of constraints that hindered or prevented an agency’s full realisation of its potential. Financial and other reporting requirements were found to be “unduly high” and to consume “an inordinate amount of staff and board time” (p. 18), regardless of whether the source of funding
was the first, second or third sector. Funders’ accountability requirements were found to divert resources from organisations’ mission and consequently reduce their capacity to perform. A non-profit’s need to comply with the dimension of financial accountability was particularly onerous.

The Centre’s study did not address the issue of accountability head on. It did, however, provide a conceptual framework, elements of which, the proposed study will reference when seeking to understand non-profits’ responses to accountability in terms of their capacity to be accountable. The model identifies external factors that can either constrain or facilitate identified constituent capacities of the organisation that will, in turn, encourage or impede the achievement of outputs and/or outcomes. Within the external domain, the study identifies environmental factors, such as political mood, an organisation's access to resources and its historical record. Internal to the non-profit, the study proposes that the combination of human, financial and structural capacities mediate the impact of external factors on organisational outputs and outcomes.

The same study also examined the ways in which non-profits’ ability to be accountable flows from their capacity to self-evaluate and to assess their own effectiveness in meeting outcomes. What does not appear to be comprehensively explored is research specific to accountability and government funded non-profits.

Bernstein (1991) conducted a thorough ethnography examining how non-profit administrators delivered social services for which their organisations had contracted with the government, but again, the study did not analyse the specific questions and responses arising from being accountability.

Phillips and Levasseur (2004) examine the apparent paradox of a Federal government exerting ever greater control over the organisations with which it contracts, while simultaneously, seeking to foster greater collaboration with non-profits to advance collective
societal interests. The financial and other costs of increasingly burdensome, project-based, accountability requirements are assessed and discussed, following interviews with twenty-nine senior staff of voluntary organisations and seven governmental project officers or sector leaders. In addition to reduced organisational autonomy, innovation, experimentation and risk taking, are also increasingly curtailed. Non-profits may be required to report on “minutiae” (p. 458), and have to improvise to deal with delayed funding and responses from government. The study also found that that requirement to demonstrate accountability had reduced the time and effort project officers had to help “instigate and nurture projects” (p. 461). And, equally detrimental was the transforming effect increased surveillance was seen to have on the relationship between (changing) project officers and the organisations with which they worked.

The Manitoba Office of the Auditor General (OAG, 2005) reported on the accountability practices of seventeen non-profits whose primary business was in the arts. Each received funding from the Manitoba Arts Council or the Manitoba Department of Culture, Heritage and Tourism. Through interviews and examinations of documents, the study explored the degree to which the funder and the funded adhered to Canadian Comprehensive Auditing Foundation (CCAF) benchmark principals of reporting. The OAG report examined the clarity of funders’ performance expectations, considerations of the information’s relevance, and Agents’ beliefs regarding the uses to which the information they provided influenced funders’ decision making. It found that substantial variation existed in the clarity of expression of performance expectations. Where expectations were clearly articulated, it was suggested that the funder take expectations “to the next level of evolution, namely towards: the establishment of performance targets” (MOAG, 2005 p. 4). It was beyond the scope of the report to suggest a process by which appropriate output and outcome targets are, or would be, selected. The study also found that the information gathered did not provide the funder with a sound basis for decision making, and,
that, in order for the funder to draw any evidence-based conclusions, information gathered must clearly inform the degree to which articulated program outcomes are achieved and whether this occurs effectively and efficiently. The report noted that it is not always clear that funders gather and use pertinent information appropriately. Consideration of the appropriateness of the accountability measures or standards used was absent. Instead, the report focused on ensuring that agencies’ administration of their arts programs complied with more refined (evolved) funder requirements.

The literature indicates that the responses of both Principals and Agents to changes in accountability regimes are hesitant and the resources and expertise required to develop and implement regimes is insufficient. The resourcing of accountability is seen to be lacking for both the Principal and the Agent. Questions about the appropriateness of regimes are raised but not their resolution, perhaps by means of greater collaboration as proposed by Brown and Troutt (2004) and Phillips and Levasseur, (2004). A number of the empirical reviews cited by researchers suggest that accountability’s burden will, almost inevitably, cause mission drift. The conditions, under which mission drift will occur, are still uncertain (Cordery & Baskerville, 2011). Studies examining the responses of Principals to accountably information have not been identified. Paradoxically, though, a lot of the literature implies that adjustments to regimes are made in response to some aspect of the information provided by the non-profit, including its perceived paucity. Changes made to accountability regimes were not discussed in the literature, beyond the very general. Nor were the specifics of existing accountability regimes. There is a great deal that remains obscure (and obscured).

2.6 Summary of the Theoretical and Empirical Literature, and Research Gaps
While requests for accountability are (politically and financially) compelling, a number of research gaps are evident. First, different interpretations of what constitutes accountable behaviour flows from theoretical uncertainty, particularly where notions extend beyond less ambiguous financial (and, to a lesser extent, legal) dimensions of accountability information. Then, the connections between what the Principal requires and communicates to the Agent, and the Agent’s response, has been incompletely explored, beyond ideas of degrees of compliance. Discussion of the nature of a Principal’s response to accountability information is largely prescriptive, and the presumed homogeneity and uncontested nature of its accountability regime, is rarely surfaced, nor is its efficacy in ensuring the Principal and Agent meet their obligations. Influences acting upon a seemingly more nebulous and heterogeneous Principal’s decisions, as they apply to the Agent, remain unclear.

The research gaps are more pronounced when accountability data extends beyond the technical reporting of financial data (Cutt and Murray, 2000; Power, 1997). The appropriateness of applying a similar model and associated assumptions to management of the non-financial dimensions of third sector agencies with complex purposes and tentative intervention technologies has not been critically examined.

The ways in which practices of non-profit agencies have had to change in order to accommodate the demands of auditability are unclear, although auditability tends to be equated with organisational transparency (honesty), and is, therefore, politically imprudent to resist. The relationship between performance indicators and the quality of service is often not comprehensively examined before implementation of an accountability regime (Rossi, Lipsey, & Freeman, 2004; Rutman, 1980). Lipsky (1980) and Banks (2004), suggest that increasing accountability demands elicit behaviours that meet the needs of the accountability system rather than being responsible for professional action (Lipsky 1980; Banks 2004).
The gaps revealed in the empirical literature particularly do not examine considerations and cogitations of the diverse Principal charged with constructing accountability regimes and the Agent charged with compliance. No literature was identified that discusses how the Agent uses accountability information provided to the Principal. And the changes and responses to accountability information by Principals remains elusive.

From the Agent’s perspective, it is apparent that the purposes of accountability are often submerged in efforts to ensure that complex reporting requirements are met. The research will revisit accountability’s purpose from the perspective of both the Principal and Agent and will reveal some of what implicated individuals believe regimes are designed to accomplish.

It is also clear that the pursuit of accountability obligations has the potential to distract the Agent from pursuing the organisational mission. The research surfaced some of the ways that Agent’s experience this distraction or burden.

Finally, the focus of accountability literature has tended to be on the upward accountability of the Agent complying with a powerful Principal’s documented informational requirements, in an assumedly hierarchical reporting relationship. The accountability of the Principal to the Agent has not been thoroughly explored. The literature is silent on a more precise account of the impact personal relationships, supplemented or framed by formal accountability requirements, might have on the accountability relationship between Principals and Agents, thought Cordery and Baskerville (2011) suggest personal relationships do have a significant role.

In short, the study helps bridge the gap between the clean, largely prescriptive, rhetoric of accountability, and the reality of personal experience of individuals’ fluid and nuanced engagement in accountability. A more subtle account is of possible greater use to those involved in the administration of government funded non-profits; an account that will describe how
individuals, as protagonists, perceive, then reflect on their and others’ roles in the performance of accountability.
Chapter Three: Methodology

3.1 Introduction

The literature review identified that discussions of non-profits’ relationship with funders are dominated by references to constructions of accountability and associated accountability regimes. The interactions between non-profits and their government funders often occur within mechanistic and formal accountability frameworks that require, but are not delimited by: ensuring that non-profits respond to funders’ wishes and concerns, a possible calling to account for delegated responsibilities, and a rationalizing logic of decision-making, including the imposition of any sanctions.

The various regimes are frequently described in detail, and their underpinnings sketched by theoreticians, rationalized, often tautologically, by Principals, and complied with and contested by Agents and sector advocates. Through accountability’s mechanisms, the literature explores the means by which a funder may scrutinize a non-profit’s activities, and, in varying degrees, control and constrain the agency’s activities, and provide a framework and data within which ostensibly democratic deliberation between the public, non-profit agencies, and governments may occur. The accountability information required and the form it is to take is largely determined by funders, provided by non-profits, and then, with very varying degrees of thoroughness, reviewed and perhaps responded to by funders or those they delegate. Accountability’s mechanisms, content, and subsequent, often prescriptive, possible responses to information received by the Principal have received far more attention in the theoretical literature than descriptive practice has received in the empirical literature.

Significantly, no literature was found that specifically addresses people’s subjective, sympathetic experiences of being engaged in accountability and how accountability is sensed.
The research literature on accountability includes works from various disciplines, including political science, social science, organisational theory, accounting, and psychology. Elements of accountability regimes that enhance what is sought, and those that impede or frustrate attainment of an ill-defined grail, are not clear. “...[A]chieving consensus on whether accountability is helping, hurting or having no effect is impossible because so much hinges on observers’ sympathies and perceptions of whose ox is about to be gored” (Tetlock and Mellers, 2011, p. 250).

This appears to hold equally true of both the non-profit and government sectors. Furthermore, any sort of literature describing government’s internal disputation of accountability, its extent, and characterization of the polemic was not found. Beyond very general descriptions of individuals’ disposition towards particular accountability regimes, very little has been written on how accountability is apprehended by those whom it implicates and obligates: How is accountability “subjectively felt”? (van Manen, 1990, p. 9).

The thesis helps fill this gap by enhancing our perceptiveness of the phenomenon’s apprehension at the point when it first encounters the individual needing to respond. In turn, this permits greater tact in responding to, and developing, accountability relationships and regimes. Our re-turning to subjective experiences allows greater understanding of individuals’ intentional responses; responses that are penetrated with reflections, recollections, dispositions and insights, that are situational, relational and enactive (van Manen, 2002), and have been largely ignored by the existing literature. The emulation of experiences through attentive textual portrayal might inform subsequent theorizing and sensitize practices.

I sought to understand all data in the experience under study from the perspectives of the participants, not to validate a pre-selected theoretical framework. I have selected a research method from the phenomenological tradition (Creswell, 1998), persuaded that the methodology
provided the richest data relevant to the study and made the most substantial contribution to our understanding of the phenomenon. The methodology required that the researcher possess “interpretive sensitivity, inventive thoughtfulness, scholarly tact, and writing talent of the human science researcher” (van Manen, 1990, p. 34). My on-going preoccupation with accountability equipped me with some of these qualities and with a curiosity which motivated the research and informed the methodology’s interpretive and analytical aspects.

Individuals’ actions and behaviours regarding accountability have been documented. Individuals’ intentionality has not. The research methodology investigated and documents this juncture of the very personal and subjective, and the inter-subjective domains. Hermeneutic phenomenology has as its purpose the identification of what is invariably experienced as true by participants. The phenomenological approach is established in qualitative research (Giorgi 1985; Moustakas 1994). Kupers (2008) supports phenomenological research for the analysis of organisational change and learning.

Adopting a hermeneutic phenomenological methodology allowed the researcher and participants to re-interpret what may have been assumed to be true, and, as such, had ceased being reflectively thought about, but is only thought from. What is curious and thought-provoking about accountability is that so much is assumed and not reflected upon. “Most thought-provoking in our thought-provoking time is that we are still not thinking” (Heidegger, 1968, p. 6). Phenomenological methodology structures our questioning of the phenomenon, and invites us to doubt and to ‘problematize’ reflectively and constructively (Schon, 1983) at the very point where individuals caught up in the phenomenon, act (in the lived-in world). By way of the methodology, “one begins to understand the other’s position and the rich meanings described” (Churchill and Wentz, 2002, p. 252). Through dialogue, the researcher and participants create a
community of common understanding based on original (primordial) experiences of the phenomenon.

3.2 Research Questions

Despite extensive research on accountability, a clear answer to the question “What is accountability?” is elusive. What does it mean to be accountable? In relation to what can we consider ourselves accountable? What is the essence of accountability? What is an accountability experience? What is the nature of its presence? What is the nature of its mystification (van Manen, 1990)? Ultimately: ‘What is it like to be accountable?’ My interest in this question animates all that follows and is returned to time and time again. It is an ambiguous question that, unlike questions two and three below, cannot be delegated to an indifferent researcher who, unengaged, will be adrift. Questions two and three do, however, inform my perplexity and propel my inquiry. I must first concern the reader with my question; I must pull the reader into having a similar curiosity (van Manen, 1990; Moustakas, 1990): to provoke the reader to thought (Heidegger, 1962). I hope to have accomplished this task in part by the earlier autobiographical account of how my encounters with accountability were of concern. In answering, I must return from the theories and practices described in the literature review to the experience itself.

In summary, issues that are not comprehensively answered in the literature reviewed include:

1. What is the experience of accountability? And what is the meaning and significance of accountability to those whom it preoccupies and compels?
2. What considerations determine the nature of the information requested and delimit what is accepted as accountability information? And, what are the responses of individuals to that information understood to be?
3. What are the specific information requirements of funders? A secondary aspect of this question is what other than the explicitly and formally required information informs funders, and how and why is it provided?

The first question is concerned with clarifying lived meaning. It investigates how accountability may be more profoundly understood as something experienced. The way chosen to inquire is phenomenological and hermeneutic. It is phenomenological because it is the descriptive study of lived experience, a disclosing of the essence to which the experience points. And hermeneutic, because it is necessary to make sense of, or interpret intentional acts to understand a phenomenon’s significance, as expressed or objectified, in (mediating) media-text, art, speech, or other artefacts, so that experiences’ essence is intelligible to others (van Manen, 1990). The method takes as its starting point the sensitive exploration of the realm of lived experience, human responses, and their subsequent description.

Although my experience and awareness of accountability are more than fleeting, its meanings remain elusive and puzzling. Accountability matters and engages the interest, resources and time of many. While some of its components are readily identified in the literature, there remains a great deal that appears to be presumed or otherwise implicit, or what Polanyi (1964) terms respectively the ‘subsidiary’ and the ‘focal’. Moving from the subsidiary and more readily visible elements of accountability, I wished to surface the implicit or focal dimensions into an understandable whole by asking myself and others for first-person accounts of their experience of a phenomenon that appears sometimes ritualized, common, variable, novel, modern, ambiguous, ineffable, scientized and more (van Manen, 2002).

Concerns with the second and third area of questioning provided context to the first. I did not intend to conduct either an ethnography or a case study, but will use both methodologies to inform prompts I may provide to participants in interviews to encourage ways of “looking
reflectively at an instance (or several instance) of the kind of experience under consideration” (Polkinghorne, 1983, p. 42). The second area seemed best suited for an organisational ethnography and approximated the perspective (‘situatedness’) of the participants. An ethnographic stance would have allowed participants (and me) to apprehend their role in accountability’s processes, particularly the design of regimes, and to interrogate/note/feel those processes (Van Maanen, 1995). Question two helped explain conversations and other responses to informal and exceptional information about the non-profit under consideration, as well as the more formal and explicit responses. The question was designed to provide insight into what the funder does with the accountability information: What commands attention, how it is interpreted, why it is interpreted in a particular way, who is involved in interpretation, what discussions data prompts, and any implications for the non-profit— positive or negative. It also described a funder’s response to degrees of non-compliance, including the funder’s assessment of the possibility and desirability of enforcement versus degrees of tolerance. In other words, what was involved in the funder’s calculation of the strategic value of requiring and acting upon certain types of accountability information gathered, and what were the roles of individuals implicated in decision-making? The extent to which the funder’s actions are governed by fixed rules and by pragmatism and discretion became clearer. The second question sought to predict and determine causal relationships; the first question did not.

Question three would probably have been best answered by case studies that included an examination of documents produced and exchanged (Prior, 2003). Answering this question was a largely descriptive exercise based on conversation about reporting requirements and the mechanics involved. It helped identify precisely for what it is that non-profits are accountable to, and the associated experiences. The various artefacts prepared by the funder for circulation within government were also discussed. The goals behind the third question included the
identification of mechanisms that make explicit the funder’s reporting expectations of the non-profits it was funding, and, perhaps, encourage a degree of cognitive dissonance as I anticipated, it shifted discussions from the possibly abstract to the very concrete. It is my familiarity and unease with some of these documents and non-profits’ formal and informal responses to them that has, to a large extent, prompted the asking of the first and second questions. Theories of accountability are rarely elucidated, principles are not always apparent and changes to accountability requirements seem to be enveloped in an air of ad hocness.

3.3 Research Design

3.3.1 General Epistemological Considerations of Phenomenology

Phenomenology accepts multiple realities or multiple versions (Creswell, 1998; Fettersman, 1998). Heidegger stressed the importance of unconstrained thinking over research, of understanding what we implicitly know, rather than thoughtlessly or unreflectively knowing more, in order to better generate more insightful/revelatory inter-subjective versions (Heidegger, 1962; Heidegger, 1977). Phenomena that are not well understood, yet are central to people’s experience, lend themselves to phenomenological research (Creswell, 1998) by way of thinking (Heidegger, 1977), dialogue (van Manen, 1990), and writing (Heidegger, 1962; van Manen, 2002). Phenomenological inquiry can throw light on critical human experiences (Moustakas, 1990) and make experiences and their associated meanings intelligible by others (Heidegger, 1962; van Manen, 1990) even though interpretations can never be final or unassailable. Understanding phenomena includes a commitment to keeping dialogue open (van Manen, 1990). In this sense, findings of this thesis are not final. The best they can do is provoke thought of a possibly poetic kind rather than a logical kind (Heidegger, 1968).
Truth is individual and contained in how something is experienced: on what appears to an individual’s inter-subjective consciousness. According to Husserl (1970), experience of the world is immediate and unencumbered by interpretations, categories, or imposed logics of cause or origin. In this pre-reflective, purely descriptive phenomenology, awareness is of pure experience; experience that is not self-conscious. In this sense, experience is primordial (Heidegger, 1962; Husserl, 1970). Experience is pre-reflective and presuppositionless. Mediation of any sort is considered to distort the Husserlian conception of pure experience (van Manen, 1990).

Experience has a raw or pure quality about it, and, as such, is understood by phenomenologists to be authentic. It may be contrasted to naturalistic knowledge, which lacks this philosophical authority and is therefore lacking in human meaning too; naturalistic is merely theoretical and no arbiter of truth. However, the primordial nature of experience is buried (concealed or veiled) beneath the liminal quality of knowledges so that it becomes difficult to access or to think about, to consciously know, or even to know that it calls for thinking, that it is thought-provoking, and that it beckons the alert (Heidegger, 1968).

In hermeneutic phenomenology, the experience is re-engaged historically—it is itself objectified or mediated by thought, text, and action (van Manen; 1990). The process of sedimentation is to be reversed so that the invariant essence is grasped and comes to light (Polkinghorne, 1983). Hermeneutic phenomenology always includes this greater level of interpretation. For Heidegger, experience with understanding occurs within the existential ontological context of spatiality, corporeality, temporality and relationality, and is therefore historically tempered or situated in ways in which we may not be aware (Heidegger, 1962; van Manen 1990). Heidegger (1962) argues that the attribution of meaning or signification is primordial. Van Manen (1990) suggests that phenomenological interpretation is considered to be a disclosing of what experience points to—what it is of—rather than a pointing out.
Contrary to Husserl’s suggestion that we bracket assumptions to return to an experience’s primordiality (1970), Heidegger suggested that phenomena are necessarily apprehended or engaged by Beings’ consciousnesses, which embody intuitive linguistic, cultural, and historical situatedness as a condition of Being’s being (Heidegger, 1962; Laverty 2003). As such, as yet an unarticulated pre-understanding of how we are is something that is (ontologically and epistemologically) unbracketable or otherwise separable from Dasein; it is our very being-in-the-world, or our ontological structure (Heidegger, 1962; Laverty, 2003). We cannot step out of our various selves to look at experiences with Husserlian indifference or disengagedness. Edmund Husserl (1970) then maintained that knowledge of the world begins not in the world, but in individuals’ experience of it, whereas for Heidegger, we are first and foremost engaged in the world and variously but unavoidably disposed to it as concerned being(s)-in-the-world, as beings experiencing with a mood (Heidegger, 1962; Laverty, 2003). Individuals cannot be divorced from their experiences or exist separately from them. The manner in which phenomena are experienced is a function of what the perceiver takes to it in terms of interest, intention and signification; the way Dasein is. Further, descriptions of experience are necessarily interpretive recollections of experience mediated through language (Heidegger, 1962; van Manen, 1970).

With this in mind, it is Heidegger’s hermeneutic phenomenology that propels this method, rather than bracketing it, situatedness is highlighted (Cohen, Kahn & Steeves; 2000).

Insight or striking realizations arise from hermeneutic investigations of quotidian human experiences (Moustakas, 1994). People’s detailed stories are re-constructed and interpreted in a search for what is salient or essential, a “deepened and extended awareness that would further illuminate structures and essences” (Moustakas, 1990, p. 10). Phenomenological inquiry discloses a phenomenon’s essential or paradigm structure; that upon which a phenomenon as such, depends. It is something that is shared in all manifestations of the phenomenon (Laverty,
Its essence may become known intuitively and described in a manner that is recognized by those whom the phenomenon engages. A phenomenon’s essence holds within it the meanings of an experience, which we may then explore, describe and explain (van Manen, 1990). The understandings thus described are not any more or any less true, simply more informed and the best that can be done to date.

3.3.2 Implications for Research

Knowledge as understanding will emerge from the investigation of direct human experiences. I must first asked myself: “What human experience do I feel called upon to make topical for my investigation?” (van Manen, 1990, p. 41). I recall an experience lived through. Van Manen (1990), citing Dilthey, suggests that experiences are structures, each of which is unified by a central or unifying motif that can become apparent when the experience is recollected (or perhaps ‘memorized’). Recollecting experience may disclose hermeneutic significance (van Manen, 1990). Within or prior to the emergence of a central motif are more primitive modes of being that make the experience possible. The identified nexus is itself an interpretation.

Lived experience validly informs action—what people say and do is a function of their interpretation of (their place in) the world and the manner in which human consciousness, alone and together, constitutes and sustains objects of experience to make the world meaningful (Gubrium and Holstein, 2003). Hermeneutic phenomenology examines the textual or semantic structure of (everyday) experience: what it is that people actually do. Meaning is constructed by individuals from experiences.

Lived experience is immediate, prereflective awareness. It is reflexive. When I consider what it is that I am aware of, I am reflective of a now objectified experience. The moment of
experience is fleeting and ungraspable. Only later can I grasp it, albeit indirectly, through remembrance. One of my roles as researcher is to prompt such recollections. Given the assumed impossibility of (Husserlian) bracketing, the researcher must make pre-understandings or interpretive influences explicit. Pre-understandings, then, are the meanings with which we are permeated and which are present at our encounter with experience, and are (pre-reflectively) taken for granted—a paradigm or gestalt. Pre-understandings are not something a person can step beyond or set aside; they form part of a necessary unity of Dasein’s engaged and concerned touching (of the world). Within this necessary intimacy, the researcher can surface (find) constructed interpretations or meanings where Dasein and meaning are dialectically co-constituted—a possible ‘hermeneutic circle.’ Additionally, the researcher invites participants to alter approaches to understanding as greater insights are gleaned and essential meanings considered (Moustakas, 1990). This is the nature of hermeneutic phenomenology’s activism (van Manen, 1990).

3.3.3 Stages of Hermeneutic Phenomenological research

Van Manen (1990) emphasizes that hermeneutic phenomenology is not mechanistic. It has less of a step-by-step method than many qualitative methodologies. It is much more of a methodical research tradition that includes six major themes or activities that may be intermittent, simultaneous or sequential. Drawing on Moustakas’ (1990) heuristic phenomenology (1990) to supplement van Manen’s (1990) hermeneutic approach, the interrelatedness of the six themes will become increasingly evident. I have followed the order in which van Manen (1990) presented the six themes. I envisage the six themes being called upon at any stage in the research. They will become familiar to the researcher who will consider their application at each step.
The first requirement of the researcher is to orient oneself to the phenomena (van Manen, 1990). This orientation allows the researcher to engage with phenomena under investigation in a particular way that reflects and is consistent with the method’s underlying philosophy.

The researcher becomes sensitive and open to what may show itself. The research project is understood “from the inside” (van Manen, 1990, p 8). This, the process of attunement, is described in more detail by Moustakas (1990) where it is invoked during the initial stages of both data gathering, and, again, as a step in preliminary data analysis. I am to lie or dwell with the material until I can depict its many dimensions, not just intellectually, but spiritually and emotionally. I am to move between theory and feeling, between parts and wholes and back again. I extract from the focal and the subsidiary aspects many nuanced meanings in a process that Moustakas (1990) calls focusing. Focusing allows a researcher to surface qualities of an experience that were not hitherto evident because insufficient time had been spent with them. I am to be open to and trustful of my own experiences and remain unshackled by methodological structures (a heuristic application of bracketing) that may limit my awareness and sensitivity (Moustakas, 1990).

Phenomenological method begins with a dialogue with oneself (which is then followed by dialogues with others) in order to discover meanings of an experience that engages and is considered important by the researcher (Moustakas, 1990). This preliminary step of self-dialogue, documented in a journal, requires an “indwelling” (Moustakas, 1990, p. 24) that uncovers ways in which we care about and attend to the phenomenon experienced (van Manen, 1990). We let ourselves be ‘summoned’ (beckoned) (Heidegger, 1962). We adopt an “inverted perspective” (Moustakas, 1990 p 16.): I ‘become’ accountability and commit to examining accountability’s interactions with the world in order to begin to disclose its multiple meanings, as my (personal) project. In part, this is a function of the review of the literature, because there,
accountability’s life is vibrant, yet manageably contained in text. But my acquaintance also penetrates my mood and mode of engagement with the subject matter. (Perhaps as something authoritative with which non-compliance is associated with a cost of some sort? Or as something that consumes resources and can cause indignation and/or indignity? What is it about accountability that provokes my unease or tension, and ultimately, my eventual and continued curiosity?)

The second step for me, as the researcher, was to return fully to experience: To return to the things themselves (Heidegger, 1953; van Manen, 1990), and not to their abstractions. It was also an invitation to explore other ways of experiencing the phenomenon so that we become more fully oriented to the phenomenon and to the word (van Manen, 1990). An approach is to trace the etymology of the word examined back beyond its taken-for-granted meaning, its metaphorical (van Manen says “fossilized” (1990, p 61)) status. The word’s subsequent constructions are then temporarily set aside (Heidegger, 1962; Moustakas, 1990; van Manen, 1990). The term’s early usage and its etymological references helped disclose how the word and world originally connected. Allusions to the original meanings can sometimes be surfaced by paying close attention to everyday idiomatic usage and the word’s usage by writers, poets, artists and so on (Heidegger; van Manen, 1990). We attempt to answer the question: When we use a word, what is it we are truly saying; what meanings are we containing in our utterances? Van Manen (1990) clearly considers the examination of etymology and usage a part of phenomenological data gathering and preliminary analysis. It is a task that took place in the analysis of the literature and continued throughout the project.

The second step’s most involved aspect is the gathering of data through interviewing others about their experiences and their stories. This step is elaborated in the Research Procedures and Data Collection Plan below.
The researcher’s third activity is to analyse. I proceeded to follow this third step. Analysis, as became evident time and time again, underlay all aspects of the research process. The process is described further in the Analysis section. Through analysis, I became better able to describe what unified participants’ insights. Analysis pulled me into the experience of others so that I was better able to understand their experience and identify what is essential to it, or “invariant to such-and-such a kind of experience” (Polkinghorne, 1983. p. 42). Or, that which is being pointed out (to an attuned researcher) but may have hitherto been veiled.

The fourth activity was writing; to bring experience into speech. I was to express the experience in language (van Manen, 1990). It is the basic analytical method of phenomenology. Experience is to be shown as it is in itself and this is best accomplished through writing, which forces thoughtfulness and an acute attentiveness to language (van Manen, 2003).

The fifth related activity was the requirement that the researcher remained committed to the project’s question. Immersion must be enduring. The researcher is alert to all occasions when the question or a variation of the question emerges in his or her daily life. The fifth activity as described by van Manen (1990) appeared analogous to the third phase of research outlined by Moustakas (1990), that of ‘incubation’. My understanding of the requirements of this phase is that the researcher lets what is tacit simmer with what has been more actively gleaned from the research process; it is a period of gestation from which new understandings or enlightenments will emerge. This natural process of illumination characterises this phase (Moustakas, 1990).

The process of illumination resulted in the adding of new knowledge or the correction of misconceptions or misapprehensions. Moustakas (1990) suggests that the required disposition is relaxed. Nothing is forced; there is no conscious striving. Our conscious role is to ensure receptivity to the possibility of new discoveries. It is a mood that could permeate the entire
research project and was understood as a particular mode (a more informed mode) of Orientation described above.

The sixth theme was an isolation of what we are newly aware of in explicating text. Explication follows illumination. Explication requires the examination and isolation (van Manen, 1990) of what has been awakened in consciousness “in order to understand its various layers of meaning” (Moustakas, 1990 p 31). The product of explication is the identification and depiction of key themes which are subsequently ordered into the core essence of the experience. Depiction may take a narrative form of art, or poetry (Moustakas, 1990; Heidegger, 1977). Explication isolates elements which are then creatively synthesized (Moustakas 1990).

3.4. Sample Definition and Selection

Like all researchers, phenomenologists select sites on the basis of their theoretical and substantive interests, as well as considerations of access and convenience. The research questions largely determine who needs to be talked with in order that relevant data can be collected.

3.4.1 Sample Definition

In hermeneutic studies, sampling is purposive; participants are selected on the basis of their perspicaciousness and ability to describe experiences in (thick) detail (Cohen, Kahn & Steeves, 2000). I recruited eight participants and conducted two in-depth, conversational interviews with seven of the eight participants. The eighth participant and I had a third conversation. Participants occupied different positions and, more importantly, played different roles in the funder/funded, government/non-profit, accountability chain. They were selected because (either through my observations or by way of their reputation) I believed them to be particularly thoughtful, sensitive and articulate (or more conventionally, ‘information rich’,
Participants were involved in a broad range of accountability transactions of organisations immersed in intractable, ‘wicked (social) problems’. Participants were willing to reflect upon and talk about their experience of accountability and were able to provide me with detailed pictures of the sense they made of their experiences of accountability. Conservatively, participants provided “reasonable coverage of the phenomena given the purpose of the study and stakeholder interests” (Patton, 2002, p. 246). It is worth noting that the accountability experiences about which the participants were expected to be able to speak did not need to have confined their involvement to the roles I have outlined below—in most instances the participants occupied a range of other positions in what I am choosing to call the chain of accountability.

This purposeful sample of key informants included representatives currently (or recently) situated in either the Principal or the Agent ‘camp’ or who have had past experience of roles within that chain over several years. My preference was that participants from the Agent camp were employees or volunteers for organisations whose on-going viability is dependent on continued government funding. I felt that their vulnerability would help ensure that discussions are alive with vivid concerns as I anticipated the stakes to be quite high. Further, I sought participants who would reflect a range of perspectives within and between the two camps.

I was fortunate in so far as all participants had occupied one or more positions along the chain during their recent professional life. Of the eight participants, all had had one or more active roles working within the non-profit camp. Five participants had had experiences working within the Agent’s camp. Five therefore had, at one time or other, gained experiences from both camps. Roles represented included two participants who had, or continued to function as ‘front-line- workers’ in, four who had worked as senior non-profit staff, including as an organisation’s executive director, three who had worked as a member of a board of directors. Three participants had worked on the edge of the Principal’s camp, as the non-profit’s first point (the ‘Liaison’).
Three participants had occupied middle management positions within government, including a department director. Senior government administration was not represented in the sample. One Assistant Deputy Minister had been solicited but had had to withdraw. One past legislator did participate and was able to relate personal experiences of accountability while working in caucuses.

In addition to the withdrawal of the member of senior government staff, two other participants withdrew after completing the first of two interviews. In order to establish the cohort of eight, thirty-two, well-positioned potential participants were contacted by telephone. Of those, seventeen agreed to review the recruitment letter and to consider my invitation further. Eleven agreed and interviews were scheduled. Then three participants withdrew citing a vague mixture of time pressures and concerns with having their identities revealed and feeling exposed.

Despite withdrawals, the above domains remained quite well represented by the eight participants who did participate. I also decided that, for ethical and other reasons, participants were not to be associated with the same non-profit or operate in the same chain of accountability. With one exception, interviewees had significant relationships with one or more of four of the following Government of Manitoba departments: Housing and Community Development (HCD), Advanced Education and Literacy (AEL), Family Services and Labour (FSL), and Immigration and Multiculturalism (I&M).

Each participant had extended and rich experiences working regularly with aspects of accountability in a social service environment. Experiences were sufficiently diverse from one another that very rich, diverse and unique stories were told.

Participants were expected to be willing to talk to me about their experiences in considerable detail and to describe their moods, dispositions and feelings about those experiences. I was to allow and encourage them to feel free to talk openly. The sense of being
able to speak freely and frankly depended on their trust in me and in the process’ capacity to maintain agreed upon conditions of confidentiality. Moustakas (1990) suggests that the conversation needs to be conducted in an atmosphere of openness and trust that he compares to the therapeutic relationship advocated by Carl Rogers (1961), characterized by empathetic understanding. I strived to meet this standard. Ideally they must like me (a bit) so that they are willing to tell me more (Cohen, Kahn & Steeves, 2000). These considerations further influenced my selection of participants; despite the fact that, a priori, I was not able to guarantee that participants were as forthcoming as I wished. As things transpired, participants were willing to explore their experiences in sufficient depth.

Site references and names have been removed from the thesis. My use of pseudonyms, mixing gender and concealment of the site, has helped to ensure—but not guarantee—the confidentiality of participants.

The final design of the research was a product of on-going negotiation between participants, and both anticipated and unanticipated situational constraints. Like a case study, the parameters of participant selection are permeable: unanticipated relationships with other possible informants emerged and were pursued where appropriate, without breaching confidentiality. What is outlined above represented the starting point for what unfolded in necessarily fluid practices. My approach remained flexible and dynamic (Patton, 2002).

3.4.2 Participant Recruitment and Access

Before beginning recruitment activities, I did not foresee significant difficulties in recruiting and interviewing most of the intended participants, whether they worked in the non-profit sector or in government. With varying degrees of familiarity, I knew the intended participants through paid or volunteer work, or reputationally. Some potential participants were
already aware, through work and conversation, of my intended research interest and appeared curious. I believe this curiosity may have encouraged their willing participation. Other individuals that I wished to engage wanted to discuss their possible involvement further, before making a commitment. Those that did not know me or of my research interests were more reluctant or cautious. I sought to allay possible fears by sharing with them more of my background, and, where appropriate, I identified where our roles may have crossed over in past, or might intersect in the future. In two cases, we had associates in common who introduced me and were my ‘reference’.

My recruitment letter, formally requesting participation, briefly stated my substantial involvement in both the non-profit and government sectors, and my consequent belief that I was relatively well positioned to represent the anticipated range of perspectives interestedly and empathically. It was not sufficiently informative or inviting to ensure the participation of all those I invited. As described, a number of individuals declined my invitation. I encouraged prospects to contact me for further information. In the ensuing conversation, I provided individuals with a further explanation of the research and my interest in it. When participants raised the issue of my possible partisanship, I sought to provide the necessary assurances. If it was alluded to, I put my cards on the table and invited frank discussion. Discussions of this type did occur and prompted a fuller recollection and more penetrating discussions. The ensuing discussion provided me with an opportunity to develop an increasingly trusting and respectful relationship, upon which the research venture largely depended.

The process of recruiting participants and of gaining access was documented because the concerns voiced, and the clarifications and assurances sought, foreshadowed aspects of the ensuing interview conversations (Schwartzman, 1993). It became an important contextual element of the research.
As a civil servant, the Civil Service Act (Government of Manitoba, 2004) obliges me to disclose real or potential conflicts of interest. Initially, I considered it conceivable that in the structured part of my data-gathering—namely, the interviews—I might have become privy to information that I ought to act upon in my capacity as a government employee and according to the oath of office that employees are required to make as a condition of employment (Government of Manitoba, 2004). I had intended to inform participants of this possibility and the course of action that I proposed to take if such a situation arose. If a participant did disclose to me a matter that is potentially unlawful and possibly contrary to the public interest, I would, in accordance with the Public Interest Disclosure (Whistleblower Protection) Act (Government of Manitoba, 2006), request advice from the officer designated by the provisions of the Act. Formally reporting possible wrongdoing would only occur if I received advice that that this is the appropriate course of action. No more information would be disclosed than is made necessary by the Act. In discussion with the Research Ethics Board, I reconsidered the chances of this eventuality and decided that it would be unlikely, not so much because of the absence of a possible conflict of interest, but because of the requirements of the Act. It remained in the back of my mind during most of the interviews. Participants frequently sought assurances that I would exert myself in protecting their identity.

My frequent exposure to accountability concerns has necessarily influenced my perspective on how government and non-profits negotiate responses. This is happening most explicitly in the development of departmental responses to the government’s pilot project to cut red-tape for non-profits, where I wonder if my interest and close attention is motivated by professional concerns only, or by my academic interests too. The nature of my work has meant that issues of non-profit accountability, unavoidably, consume a lot of my colleagues’ and my time. An autoethnography was sometimes suggested both before and during the research. When
observing government colleagues transact accountability with former colleagues from non-profits, I frequently found myself being something of a participant observer, observing without consent, the interaction. In order to avoid a conflict of interest, I must distinguish between my observations of colleagues as part of my job as a staff supervisor, and journaling my retrospective, impersonal reflections. Only the latter activity can be included as research data. The process of journaling (see section 3.5.4) was used to capture reflections and not observations, as suggested by van Manen (2002), in order to steer a course away from a possible conflict. I avoided collecting data as part of my job. I have, however, noted how more general changes in the accountability environment have influenced some of my musings. The interviews provided me with opportunities to jointly probe issues arising in reflection so that they can be included in research findings without compromising my employer. If, upon completion of my data gathering and drafting findings, I had felt that I may have breached of my Oath of Office, I planned to consider sharing the findings chapter with officer designated by the Civil Service Commission, for guidance. As things turned out, I do not feel any such breach occurred. I have also wondered, especially as I neared the end, whether or not I should seek to postpone publication. When I originally considered this possibility, I had done so out of concern for my participants. My concern then became directed towards myself as I am very obviously, not anonymous, and have made some statements that may be troublesome to some in positions of power over me. To reduce the possibility of trouble, I have softened my language a little and qualified my thoughts.

3.5 Research Procedures and Data Collection Plan

Experience is necessarily recounted retrospectively. The process of data collection must allow my participants and me to literally re-call or summon an experience. I must then be able to
turn and return to their accounts by fixing them in text. The collected transcripts of the interviews then, are very much the main subjects of analysis. These are supplemented by field notes of my observations of the interviews, the environment in which they occur, and other ruminations, and are contained in a journal. A third layer of data was comprised of further literature and accountability’s artefacts.

3.5.1 Research Procedures

The following research steps were anticipated:

- Document pre-understandings in the form of a conceptual map
- Propose a research design
- Submit Thesis Proposal
- Secure Ethics Board approval
- Recruit participants
- Schedule first interviews
- Transcribe and analyse first interviews
- Conduct second interviews
- Transcribe, analyse, refine
- Conduct Research Seminar
- Invite feedback from as-yet-undefined others
- Complete and present analysis

Each step was taken, except for the research seminar. The main reason for dropping the seminar was my apprehension that participants would not be willing to share their identities with other participants. When discussing the proposed seminar with two of the participants they
wondered how revelatory it would actually be if participants did not feel sufficiently safe to attend, let alone to actively engage in discussion.

3.5.2 Journaling

The process of journaling (writing) was as important as the journal itself. Journaling fulfils three interrelated research functions. First, I used it to surface and describe my own accountability experiences as an elaboration of chapter one. Second, I wished to record accidental and intentional encounters with accountability. Third, I included reflections on the research activity. These functions are not discrete, so considerable overlap is inevitable.

With reference to the first goal, both Moustakas (1990) and van Manen (1990) suggest in different ways that the researcher describes his or her own experience in writing before requiring the same of others. Requiring others to provide a written description or “protocol” (van Manen, 1990, p. 63) is problematic for practical reasons. The same is not true of the researcher. Writing in this way requires the adoption of a reflective and inquiring attitude that may not be the case in a conversation, where the production of ‘talk’ is more immediate and often less considered.

In preparing a written description, van Manen (1990) suggests elements of an effective approach. We are to describe the experience as we lived through it and resist the temptation to explain it in any way. The goal is pure description of the nature of our engagement with the phenomenon from the inside—not as could be seen by outside ‘others’: how does it make us feel, move our mood, shift our passions? The description is to be simply and straightforwardly written, and to be of a particular instance of the experience and not of experiences of the phenomenon in general. It is to be written as if it was the first time we were immersed in the phenomenon (freshly). We are to consider what senses were called upon and the manner of their calling. We are to resist the temptation to interpret or to explain. Not only are the disclosures
surfaced in the exercise useful in themselves, they also alert and sensitize us to what others’

Concerning the second, vaguer goal, Moustakas (1990) stresses the importance of the
researcher’s emotional connection to the research question. What the committed researcher
considers salient then becomes the subject of a more systematic self-questioning and self-
challenging (Moustakas, 1990). The researcher becomes immersed in the quest for a meaning:
(“it follows me around” (Moustakas, 1990, p. 11)) and the researcher becomes intimate and as
one with it. I can foresee intuitively (Polanyi, 1964) conceptualizing (quite passively or
naturally) many everyday interactions as experiences of accountability. I wish to gather and
document these ‘encounters’ and to integrate that upon which I ‘gaze’ (Moustakas, 1990) into the
research project, with ever greater sensitivity and perceptiveness (Moustakas, 1990).

In addition to the accidental encounters, there is also the dominant, planned component to
data collection. The two principal data collection strategies undertaken for this study were a
series of interviews and subsequent collective reflections on preliminarily interpretations of
interview transcripts. The interview step required that I encourage the re-creation of lived
experiences and then depicted them in a manner that preserves the frame of reference of the
speaker. The reflection step was preceded by the researcher’s preliminary analysis. How both are
prepared for, were reported in the journal as a form of encounter.

My own experience of the phenomenon was clearly expanded and deepened by these
encounters. By way of interviews, I gathered and internalized others’ experiences and thereby
elaborated my own understanding. I became a receptacle of experiences of the phenomenon. I
constantly moved toward apprehending how interviewees’ lived experiences were ways of being
(accountable).
The third function of the journal is as a vessel to simply contain reflections. This ‘stream’ of the journal took the form of an audio log, for the sake of immediacy. Hermeneutic research requires the researcher to constantly reflect and have an internal dialogue about the experience of research while simultaneously living in the moment of research activities. In this context Moustakas (1990) speaks specifically of ‘immersion’ and van Manen (1990) explores ‘orientation’. Both continue to refer back to primordial or presuppositionless states and the need to identify (if not actually bracket) highly conceptualised consciousness. One’s prior knowledge is clearly important, either as something carried forward (Heidegger, 1962) to the research setting, or as something that is set aside (Husserl, 1970). In this context the journal documented, for eventual depiction, the experience of researching accountability; how I moved from gathering data back to literature, from conversations and casual readings, to the emerging phenomenological texts.

The process of journaling helped me meet and document the methodological need to:

- have a sound and thorough understanding of the state of scholarly research,
- be engaged with the phenomenon,
- surface and create “textual expressions” (van Manen, 1990. p. 36), and
- connect all aspects of the process.

In the context of connecting processes, I anticipated, for instance, that theoretical literature would contain (possibly accidental) insights into lived experience as well as a more conventional conceptual exploration of non-profit accountability. Furthermore, as I moved through the phases of research, the journal helped me to document shifts in situatedness, or my historical frame of reference, in terms of which I necessarily encounter and constitute the world, and am, in turn, constituted by it (Heidegger, 1962). Here a hermeneutic approach may have heuristic outcomes. While bracketing may not be possible, I became ever-more alert to what it is
that remains unbracketed and how my biases or framework may have motivated and explained my interpretations. The journal represented a forum where I made my shifting framework explicit (Laverty, 2003).

Finally, the journal itself documented what is going on in the research and helped determinations of its rigour or plausibility (Koch & Harrington, 1997), including a record of when and how I determined that enough data have been gathered. In this regard, Van Manen (1990) suggests that conversations that lapse into silence may indicate saturation. Clearly, given the hermeneutic method, the achievement of silence is as much a function of analysis as it is of data collection. When collaborative conversations seemed to arrive at a meaning and not shift beyond it or imagine alternatives, the possibility that a provisional end is being approached was explored: the learning curve flattens. More pragmatically, the researcher’s departure from research was determined by necessary time limits.

3.5.3. Interviewing

A most basic form of human inquiry is discussion. Interviewing informants for first person accounts/stories/anecdotes of lived experience is the dominant form of data collection in phenomenology (Moustakas, 1990; van Manen, 1990). The interview in hermeneutic phenomenology is progressive and cumulative. It is both a data gathering process and a part of discursive data interpretation (van Manen, 1990). It is an evolving conversation that is structured as a triad: there is the subject matter of accountability about which talking is taking place, there are the views that are expressed and interpretations that follow. The conversation is driven by a collaborative desire to make sense of the experience being examined. One of the researcher’s roles is to keep participants’ attention focused on the lived experience and on the free and open
construction of all possible meanings (Laverty, 2003). Honesty and openness must be encouraged so that no compulsion is felt to provide a ‘correct’ answer.

During early interviews, or early in an interview, I asked the interviewee/participant about his or her experiences, anecdotes, examples, specific incidents, and musings that she or he relates to accountability. My stock of narratives for later hermeneutic analysis grew. In later interviews, I became less concerned with gathering data and much more concerned with conversing with the participant about our reflections, about transcripts, interpretations and considerations. The later interviews were essentially hermeneutic (van Manen, 1990). The interviewee’s role shifted from one of informant to one where she or he became a collaborator. Regardless of the predominant mode, I had to keep the original need for the interview—the research questions—uppermost in mind. All interviews were envisioned as conversations in which both parties joined each other in investigating the phenomenon “like friends” (van Manen, 1990, p. 98).

The depth to which I expected to explore experiences required a minimum of two conversations of an hour to an hour and a half with each participant, as well as an opportunity to review draft descriptions with participants. Ideally each interview was continued until each participant had completed her or his story. This was not always practicable for some of the participants, mostly because of the additional time investment it would require. Jordana was able to return for a third interview because she felt she had so much more to say. Andy too, felt that he too would have more to say when some more time had elapsed to process recent events. Once conversations started flowing, it was easy to forget about the time we had already spent talking. I felt that all participants had more to say. Mutual respect for each-other’s time commitments resulted in neither party wishing to over-stay their welcome.
Follow-up interviews were increasingly led by the participant as he or she was invited to discuss my preliminary phenomenological descriptions and transcripts from the first round of interviews. Presentation took the form of an annotated transcript, a bit like a two-column table which contains the transcription on one side and the interpretation in the adjacent column, immediately alongside its source. Descriptions arising from the first interview with the specific participant that did not adequately capture the recollected experience were revised. Additionally, preliminary interpretations of all interviews were presented, to which I added comments on non-verbal and beyond verbal communication, where a purely verbatim transcription may have missed something that I considered to be salient, including silences and other contextual issues (van Manen, 1990).

Because the main recording device was be a digital voice recorder supplemented by field notes, I am not planning on inviting participants to review second interview transcripts, as, having been recorded, they were at least be verbally accurate (Koch, 1998). However, all respondents were offered opportunities to review, and perhaps elaborate on, the verbatim transcriptions of the first interview in order to be better prepared for the second. Transcripts were sent to participants in advance.

During the first round of interviews, participants were asked to describe in detail their experiences of accountability (and make increasingly explicit its unifying motif (van Manen, 1990)). One of the researcher’s roles was to return the participant to the concrete experience rather than to the pursuit of abstractions. One way of doing this was to ask that a specific instance be identified and then it was explored to its fullest (van Manen, 1990). My questions were very open in nature and designed to prompt recollections, but not to lead in any particular direction. I understood my role as researcher, using hermeneutic phenomenology, as to encourage the interview process to remain tightly focused on the experience. Although
interviews were largely unstructured, several themes of accountability were touched upon, sometimes to get the ball rolling, and sometimes to get a conversation unstuck. At its most unstructured, the interview was little more than an exploratory conversation containing four embedded questions on the subject of accountability (See Appendix D: Interview Schedule). The categories of information were similar in each interview, although the emphasis changed depending on the particular accountability role of the person interviewed. I expected the responses to vary considerably, especially between different categories of respondents as they described different aspects of the accountability experience. I was not disappointed.

As interviews unfolded, I expected to use prompts, rather than questions, to become increasingly focused around particular incidents that appeared to be especially significant to either the participant or me, or both of us. Requests for particular details and clarifications were foreseeable, during which specific accountability-related events from the past were collaboratively and dialogically dissected in order to elicit the most focused data possible. Prompts were formulated based upon the descriptions provided by participants up to that point. Prompts were often simply my invitation that they elaborate on an experience. I might invite them to “talk about that more” or to “tell me exactly what happened next” or “when you started reading the report, what did you feel?”

The interviews, then, were my principal means of data collection. There remained a number of uncertainties. Before sending out invitations to participate, I conducted two pilot interviews in order to better ascertain how to initiate conversations, what the possible duration of the interview process might be, how the questions might be perceived, and how their wording could be improved upon.

Following the approval of the proposal, I sent letters or telephoned potential participants to describe the study’s design and process and requested their participation in two 1.5 hour face-
to-face interviews (See Appendix B: Recruitment Letter). Most interviews were conducted over a two-month period following recruitment. Potential respondents were all interviewed by me.

The setting of the interviews varied. My intention was to invite the proposed participant to select a time and site in which she or he felt most comfortable and able to talk frankly, with minimal distraction. Some took place in my or their office; others took place at my or their home. Each interview lasted for around 90 minutes. There was some variation in this: I had three interviews with Jordana totalling more than four hours. My tow interviews with Lindsay totalled approximately four hours in length. Meron’s interviews lasted for 70 minutes or so and I felt I could have listened for a lot longer. My interviews with Meron were the shortest. Sam’s were curtailed by Sam’s other commitments. There was a lot more that I was interested in exploring with Sam.

3.5.4 Observation and Other Data Sources

Van Manen (1990) proposes that close observation is another approach to data gathering. I do not believe that close observation was practicable unless the phenomenological approach was combined with elements of an organisational ethnography. While such an approach would be of value, resource scarcity prevented it in this instance. Close observation requires of the researcher a level of alertness and exposure of sufficient duration to permit him or her to recognize (telling) anecdotes (accounts with revelatory power) and what it is that makes an account stand out as an anecdote or be construed as one. Further, I doubted that I could have gained the required permissions from the observed, necessary to conduct an ethnography study because of the sensitive nature of some of what they would be discussing regarding accountability.
Other sources of vicarious experiential data could include novels, poems, biographies, blogs and the ("non-discursive") visual arts (van Manen, 1990, p. 74). The manner in which the artist configures lived experience in the particular nonverbal language of their chosen medium may illuminate further. I did not fully consider the potential of this data source beyond a possible examination of visual evocations of accountability (on the jackets of accountability reports or use of the word in banner newspaper headlines, for example).

Of course, phenomenological literature itself will provide data (van Manen, 1990). While the specific area of immediate concern may not be discussed phenomenologically or hermeneutically, related areas might have been. The researcher can gain insight by an alert entering into the tradition and examining the work of other phenomenologists, in terms of what was studied phenomenologically as well as through experimentation within the phenomenological tradition. Through reading the work of phenomenologists, the researcher began to recognize effective methodological approaches. Van Manen (1990) considers the pros and cons of when to enter into dialogue with other phenomenologists. My preference is to persist with the accountability focused literature review and preliminary personal phenomenological interpretation, then turn to the work of other phenomenologists to better understand the approach to writing through example (van Manen, 2003). I did conduct very cursory reviews (of scholarly literature) where phenomenology had been the research methodology used. Its use in the disciplines of nursing (and health), and post-secondary education were the subjects of my brief focus. The nature of phenomenological writing and the structure of texts were my principal interests.
3.5.5 The Proposed Research Seminar

I had intended on conducting a research seminar. My purpose in doing so was to invite two or three participants to review draft descriptions of what appear to me to be particularly insightful, perhaps paradigmatic, overviews, or more localized, revelatory anecdotes (see below). The goal of the collaborative analysis was the refinement, expansion and reformulation of descriptions in order that they resonate more fully with participants who are similarly concerned with the phenomenon (Laverty, 2003). With reference to a particular text, participants would be invited to discuss similarities and differences in our understandings and refine descriptions so that they properly “transform lived experience into a textual expression of its essence—in such a way that the effect of the text is at once a reflexive reliving and a reflective appropriation of something meaningful; a notion by which the reader is powerfully animated in his or her own lived experience” (van Manem, 1990, p. 36). Clearly, data gathering and data analysis were not envisaged as separate activities. This step was to be regarded as part of developing the intersubjective validity of research findings, aggregating insights, integrating new information, in such a manner as to progress towards a synthesizing statement about the experience (van Manen, 1990).

The proposed research seminar was to shift the focus from the experience and meaning of individual participants to a discussion about the emerging meanings as they relate to our situatedness, and to consider the emerging composite description.

I proposed that, in the event that a seminar or focus group was not possible, less formal reviews will be necessary with the same goal in mind; the examination of experiences as metaphors. These conversations may be conducted with a convenience sample of available interview participants who live and/or work in my home town—it will therefore be made up of those who were selected on the basis of their present or past involvement with non-profits as
either an executive director or voluntary board member. Others, not yet included as participants, may be invited to comment on the narratives. As things turned out, participants were either not willing or not able to join any such seminar. As indicated in the proposal, composite cluster themes and emergent themes were discussed with two participants separately (Kole, in some detail, and Mika,) and with three individuals who did not form part of the participant cohort; but who worked frequently with accountability. They were individuals I would have selected had ethical considerations not excluded them—two worked for organisations that my office funded and the third individual occupies a role that parallels my current role, but in a separate department. Unfortunately, we co-fund organisations, so again, he was not permitted to participate.

In addition to reviewing preliminary phenomenological descriptions that I am intending to provide written in the first person and in the present tense (van Manen, 2002), I planned on asking participants to bring with them a document or documents that capture or provoke a particular recollection about accountability. The documents that I suggested could be presented to the group would not have been produced specifically for the purpose of research. They are not personal documents, but rather official documents deriving from the state (Bryman, 2001). I had in mind report forms provided by the funders to the organisations that are to be completed and returned in accordance with published accountability reporting requirements. The documents would be queried using themes emerging in the interviews. Documents, I thought, might provide a window on the soul of accountability. Themes included comments about the focus of informational requirements (client data, financial reports), the tone of correspondence, the length and number of data sets, ambiguity of phrasing and potential misunderstanding, use of specialized language, and documents’ focus on inputs, outputs, processes and outcomes. In the absence of the seminar, I familiarized myself with the documents I believe participants would
use as part of their accountability roles, before the interviews. As appropriate I asked general or specific questions about the documents during the interviews. As things transpired, document use was not upper-most in most participants’ minds when discussing accountability issues. Documents were symbolic of relationships formalism but did not appear to be the focus of very significant attention.

My decision not to conduct the seminar was a pragmatic one. Had I been conducting a phenomenological study in an area where individuals were less fearful, I would have pursued it further. I had imagined that it would have been the site of concentrated hermeneutic efforts. As the research unfolded I came to understand that reflections on experiences during the one-on-one interviews are themselves, very richly hermeneutic. I felt that the loss of the seminar was not as impactful as it might have been. It was, never-the-less regretful. It would have had substantially more instructional power, I believe, had participants been discussing the same relationship from different perspectives where it would have combined a case study methodology with a phenomenological and hermeneutic one.

3.5.6 Equipment

Data were collected using pen and paper for impressions and observations, forms and digital recordings for conversations and interviews. Recordings were listened to repeatedly and were transcribed. They were disadvantageous to the extent that they inhibited openness because of their clear attributability and their obtrusiveness. The researcher must always be prepared to turn the recorder off, or otherwise cease recording a conversation when particularly sensitive issues are being discussed. This did occur on two occasions, one where Sam was talking about staffing challenges and reporting and another time when a participant spoke about the level of upset felt at recent events and I felt the recorder was intrusive. In both instances I chose to turn
the recorder off, I was not asked. The recorder was at its most obtrusive when it ceased
functioning. In an interview with Jordana, for example, the memory became full and I had to
transfer data without upsetting the flow of the conversation unduly, while trying to record what
was being said on pen a paper, for a few minutes.

3.6 Data Analysis

Qualitative data analysis is a creative and reflective activity that is significantly
dependent upon the analyst’s intuition (Merriam, 1998; van Manen, 1990). The intended result of
analysis is a tabulated presentation of the individual, experiential categories of accountability,
followed by extended, accurately descriptive statements of experiences and considered
meanings. Individuals’ descriptions were synthesised to form a single explication of
accountability’s essence, felt to be vividly genuine (Polkinghorne, 1983). Pragmatic
considerations prevented me from jointly review the ‘final’, albeit tentative formulation of
collective essence. Earlier iterations that focused on aspects of impression management and
story-telling for ‘political ends’ were discussed with three participants and my three ‘associates’
mentioned above, and seemed to have some resonance (‘and be imbibable’) by the three
participants.

Given the methodology’s extensive use of open-ended questions and largely unstructured
interviews, the potential for multiple interpretations of the links between data and interpretation
were considerable. My role was (and still is) not only one of an analyst. I needed to facilitate and
encourage research participants to analyse too, especially during the later stages of the interview.
I did the tedious grunt work of organisation and presentation. Data analysis began very early in
the process of inquiry, with interim findings informing subsequent data gathering activities: data
organisation and analysis were not conceived of as activity separate from the overall process of
investigation, or as something that happens when all the data have been collected and fieldwork is at an end.

The process of data organisation and analysis was an iterative one. I alternated between understanding the experiences collected and reflecting upon them, from induction to deduction and back again, and from moving from parts to wholes (Patton, 2002). As part of the process of analysis, I reflected upon those data and noted emerging questions, connections, observations, insights and patterns, and then returned to the participants for further clarifying information and elaboration. I was unable to draw a clear line of demarcation between data collection and analysis.

Using complete transcriptions of participant interviews, for each transcript, I listed those statements that were relevant to the experience and considered what moment of the statement, if any, pointed to what is more or less invariant (Moustakas, 1994), or what is local and what is global (Cohen, Kahn & Steeves, 2000). Statements that overlapped, were repetitive, unrelated, or vague, were subtracted from further analysis. As analysis progressed, the number of repetitive statements declined as I tuned into their very particular nuances, which were sometimes only discernible when recordings were listened to— they were not ‘heard’ through the transcripts. Those that remained were clustered or grouped into emerging themes and labels for the themes to be proposed and refined (Moustakas, 1994). Distinctions were made between explicit statements and those I inferred. Both were presented to participants for validation, further consideration, and refinement, (or outright rejection). Using validated invariants and themes, Moustakas proposes that an “individual textural description” be written from which a “complete description of the meanings and essences of the experience” be developed (p. 121).

3.6.1 Goals of Analysis
There are few universally agreed to procedural canons for qualitative data analysis (Lofland, 1974; Miles & Huberman, 1994). Considerable discriminatory analysis has taken place before the formal research processes begins, even before the very formulation of the research question. The very selection of the problem follows analytical selection. The collection of data is itself necessarily a selective sampling exercise, preceded by preliminary analysis. Most importantly, though, in hermeneutic phenomenology, data analysis occurs as part of collection; data are constructed and understandings are developed with the participant working with the researcher and texts to bring the experience to life (van Manen, 1990).

As collection and analysis occur together, I anticipated the extent of variation between participants’ descriptions of experience, to become less and less. As additional variations largely ceased and/or became less significant, I also anticipated that further data collection interviews were not necessary. Polkinghorne (1983) does caution researchers not to truncate data gathering prematurely because of their imaginative poverty. In absolutist terms, saturation of data occurs when that invariant which is shared in all manifestations of the phenomenon ceases being contested. Its essence is apprehended and described in a manner that it is recognized by those who the phenomenon engages (Laverty, 2003; Cohen, Kahn & Steeves, 2000).

The goal of hermeneutic analysis is to accurately describe and interpret participants’ experiences and meanings by processes of talking, writing, and reading. The hermeneutic method “focuses on the details and the seemingly trivial aspects of our everyday lives. It makes us aware of the consequential in the inconsequential, the significant in the taken for granted” (van Manen, 1990, p. 8). The method’s goal is the discovery of meaning and understanding. Hermeneutic phenomenological analysis is foremost a reflective activity that spurns mechanistic approaches to counting or coding of particular terms. It aims to disclose the essence of lived experience that may be presumed pre-reflectively, but is rarely explicated in a manner that clearly discloses its
meaning structure: an understanding of meaning is often implied (van Manen, 1990).

Heideggerian analysis is the systematic way of moving from data to crafting written descriptions of an experience in its various aspects, to identification of meaning themes, toward the disclosure or unveiling of the essence of an experience (Heidegger, 1962). “In determining the universal or essential quality of the theme our concern is to discover aspects of qualities that make a phenomenon what it is and without which the phenomenon could not be what it is” (van Manen, 1990, p. 107).

Phenomenological analysis requires inspired and attentive insight that allows that which makes up an experiential structure to become apparent. Written accounts are turned to with questions like “What is going on here?” or “What is this an example of?” (van Manen, 1990). The researcher mines the data to uncover what is significant in the experience: the experience’s point. What is it about the experience that possibly matters in relation to the research question? The researcher remains open to what the experience and its description ‘gives’, to his or her inventiveness, and to the dialogic process of discovery (Merriam and Caffarella, 1999; van Manen, 1990). Thematic analyses give shape to the notion of concern—they are not matters of indifference. Nor are they distillations of the notion: they are possible expressions.

Van Manen (1990) suggests three increasingly detailed analytical approaches to identifying and then isolating themes. First, the fundamental meaning of an experience can be described by the researcher in a single, possibly idiosyncratic holistic phrase. Second, one or more illuminating statements may be selected and highlighted, and their possible significance expressed. Third, each phrase, sentence or cluster may be mined in detail for what it reveals about the experience being described, and why it is ‘telling’ (van Manen, 1990). Using theme analysis is a way of capturing an aspect of the phenomenon we are trying to understand; it is evidence of our efforts to make sense of an experience and to open that experience up to all its
possible meanings. Van Manen (1990) suggests that sensitivity to possible themes depends upon
the persistent concerned attentiveness of the researcher.

Themes are then woven into phenomenological descriptions of situations. Themes are
rarely singular statements, but rather, elements of a multi-layered description of the structure of
the particular experience. The researcher creates phenomenologically descriptive paragraphs
from the themes and other research activities that include only what is essential and universal,
and exclude what is incidental. Incidentals are those aspects that, if disregarded, do not detract
from the essential quality of the experience, from its fundamental meanings. The decision to
include a theme as essential may be decided by asking oneself if the experience can properly be
conceived of without it (van Manen, 1990).

Whereas qualitative data analysis often involves transforming raw data through a
continuous process of simplification and abstraction so that what remains is more focused and
amenable to summary, paraphrasing, and possible synthesized displays (Miles and Huberman,
1994), hermeneutic phenomenology requires extended textual descriptions that often move in the
opposite direction; from more abstract to concrete descriptions, such as anecdotes (van Manen,
1990).

3.6.2 Organisation

The process of data collection outlined above generated an enormous amount of raw
information. In order to analyse data, I first systematically processed them, which involved
transcription into digital form, making back-ups, printing copies and organisation.

In order not to jeopardise observational inferences, analysis of data occurred as soon after
it was gathered as possible. Once I became oriented within the data, I was able to begin to
identify and aggregate similar phrases, possible relationships between the variables, emerging
patterns and distinctions between participants. Isolated commonalities and differences informed subsequent data collection activities. My later conversations related emerging themes with the constructs emerging from the scholarly literature reviewed, and verified by returning to participants or to my notes.

The first step was to prepare and read the transcripts many times to develop an overall sense of the data. Sections that do not appear to be relevant to discussions of accountability were ignored. Initially, I was unsure of the basis upon which (coding) decisions would be based, and what data would be ignored, at least temporarily. I expected that there would be a large amount of irrelevant data in my early interviews than in my later ones, simply because I become better able to keep participants focused on the subject matter at hand the more interviews I conduct. This did not really transpire. Verbatim phrases occurring in the first round of interviews that were unclear or ambiguous were highlighted, and where possible, participants were be asked to clarify them. Preliminary narratives were then developed using participants’ own words as much as possible. I had planned to take these preliminary composite narratives to the Seminar session for the group to discuss. Instead, I discussed early iterations individual of composite narratives with available participants. Emerging codes and tentative clustering of experiential statements into themes was very time-consuming, tentative and subject to constant revision and refinement. The process and some of its challenges are discussed more fully in the next chapter.

Through dialogue and collaborative reflections on writing, I and the participants worked together to co-create descriptions that encourage greater insights into accountability (Merriam & Caffarella, 1999). The process continued until (relative) silence was achieved and all horizons become fused in a description contained no (glaring) inner contradiction (van Manen, 1990). We spoke about our different and changing constructions of reality to formulate better interpretive descriptions about what is going on. We were committed to the possibility of understanding an
everyday phenomenon in new ways. In this way, we were obliged to be imaginative and to suggest different ways of understanding that succeed in deepening our appreciation of the phenomenon. Beyond the particular phenomenon, I and the participants become increasingly sensitive to the ways in which we used language to produce meanings (Merriam & Caffarella, 1999).

3.6.3 Writing It Up

Writing creates an autonomous text that may be interpreted and understood in different ways. The author is side-lined as the need to understand then comes to the fore. Writing forces otherness; it dispossesses the writer. Into the space created by distancing, new orientations become possible (Geanellos, 2000). Interpretations of the writer as reader shift, perhaps multiply. We close the distance as new meanings become apparent and are appropriated. Self-understandings broaden or perhaps just deepen as we become aware of—and raise up—understandings with which we were already equipped (Heidegger, 1962; van Manen, 2003). Just as we do not regard the original phenomenon ‘blankly,’ but situate and contextualize it, and know that it can always be more, so we do with textual description of the experience (Laverty, 2003).

Interpretation begins in a naïve way where the general meaning is grasped. Interrelationships between parts are then explored to develop deeper understandings. The flowing back-and-forth, back-and-forth allows movement from explaining what is said in the text, to what is pointed to; to what is being talked about by way of the text. Interpreters may follow often ambiguous clues in the text differently and develop multiple meanings. Fortuitously or coincidentally, similar constructions are possible. Where differences emerge through, for example, “free imaginative variations” (Polkinghorne, 1983, p. 44), common ground may be ruminated upon. It remains possible, though, that agreement is not forthcoming because of the
nature of one’s traditions and pre understanding. However, closure, or the last word, is not sought (Geanellos, 2000; van Manen, 1990). Different interpretations may be equally valid. That which is held in common will be sought.

The productive task of writing is fundamental to the phenomenological research activity and largely inseparable from the research process. Writing creates data; through writing, data are analysed, reflected upon, and eventually presented. Ultimately, research/writing is part of thinking and thus is self-producing. What we know and the way it is known is made explicit in writing. It becomes visible to oneself and others (van Manen, 1990). It stands outside us as somehow inadequate and incomplete. We rewrite, edit, and adapt; deepen our ‘authorization.’ Eventually we become reconciled with what we have written and take it back in a way that allows more thoughtful praxis, perhaps even “radicalized action” (van Manen, 1990, p. 154).

Phenomenological writing, like poetry, strives to vividly evoke the recollection of primal experience; to grasp being (Heidegger, 1962; Polkinghorne, 1983). Writing is to do justice to the fullness of the experience by way of a language that “authentically speaks the world rather than abstractly speaking of it” (Van Manen, 1990. p. 13). Hermeneutic phenomenology has as its goal the creation of the fullest possible interpretive description of the experience of a phenomenon in the full knowledge that the actual experience, or its complexity, cannot be replicated (van Manen, 1990). In and through words, phenomenological texts disclose to the attentive reader what has hitherto been concealed (Heidegger, 1962). Both the what and the how of the writing are important (van Manen, 1990).

3.6.4 Interview Analysis

To do the experience justice, the writer must listen to what is said and what is not said. She or he must listen to the possible meanings and considerations contained in different silences
(or empty chattering) (van Manen, 1990). Listening is profound and conducted in a mood of engaged wonder in and of the world (Heidegger, 1962), and it is (to be) done with inquisitive curiousness (Moustakas, 1990).

From listening the researcher is to create engaging narratives (stories). Anecdotes or biographical incidents may be used as one of the narrative forms because of their revelatory power to capture and represent in a readily comprehensible manner particularly elusive aspects of the phenomenon (van Manen, 1990). Anecdotes also often have the character of down-to-earthness or pragmatism. Van Manen, (1990), citing Fadiman, notes how anecdotes humanize and may demonstrate a deep insight, great wisdom or truth that has not hitherto been written down. Anecdotes may function as vessels containing important messages that are difficult to convey in a more straightforward way. The use of evocative language may render them more memorable. While anecdotes contain descriptions of a particular, they often point to what is universal, much like phenomenological descriptions themselves. They are examples imbued with a transparency through which the universal becomes apparent or is recalled (van Manen, 1990). Anecdotes work by commanding our reflective attention by re-presenting an experience that is relevant to us in a manner that is somehow unsettling, so creates a degree of cognitive dissonance that will usurp, or; “do(es) violence . . .to . . . tranquilized obviousness” (Heidegger, 1962, p. 359).

How precisely insight and intuition work to sort data is uncertain. Van Manen (1990) and Moustakas (1990) provide suggestions which, as described in the next chapter I followed as best I could. While the word ‘coding’ is anathema to phenomenology, some sort of sifting and organisation is necessary. The journal and annotated transcripts served to track and make the analytical choices and decisions clear. Content analysis of verbatim transcription helped me recognise patterns, recurring themes and significant concepts. Questions arising from the first
round of interviews that required clarification and elaboration, together with preliminary interpretations, were returned to participants together with transcripts. Participants helped me clarify and explore descriptions and interpretations. This reduced the possibility of unrepresentative reporting and increased the validity of the research (Yin, 1994). It was inevitable that contradictory, contestable or rival interpretations would emerge as part of this process. The process of collectively assessing different interpretations functioned to help me supplant one for another, broaden possible interpretations or deepen existing ones. Where uncertainty prevailed, curiosity was fostered and disposed practitioners to more reflective practice (van Manen, 1990) and a greater alertness to possible alternatives.

(Positivistic) notions of triangulation compare multiple sources of information in order to propose credible explanations and to verify claims. Triangulation is generally understood to improve data and the accuracy of findings (Fetterman 1998). In this inquiry, a considerable portion of what has been written and considered was shared, discussed and revised until it was apprehended as a genuine, resonant, albeit, partial, encapsulation of the essence of experience (Polkinghorne, 1983). Where accounts were not corroborated by other sources, the significance of the perspective was examined as potentially adding value to the research and/or revealing something new or nuanced. Ambivalence from the same data source can be instructive, as can differences (not ‘inconsistencies’) between two or more individuals’ experience of the same phenomenon.

Paradoxically, the process of ‘Epoche’ (Moustakas, 1994), or the arguably analogous process of ‘Bracketing’ (Groenewald, 2004)—the freeing of oneself from suppositions or, being very clear what they are through critical reflection (Cohen, Kahn & Steeves, 2000)—was made easier as new experiences at work and conversations with participants and others helped me invalidate and disqualify both what I thought I ‘knew’ and what I expected participants to tell
me. I noted that I had fewer expectations of responses as the interviews progressed and became better able to “hear whatever is being presented, without colouring the other’s communication with my own habits of thinking, feeling and seeing, removing the usual ways of labelling or judging or comparing” (Moustakas, 1994, p.89), or leading participants in one direction or another during the interview (Cohen, Kahn & Steeves, 2000).

My biases included an expectation of higher levels of acrimony, mud-slinging, and scandal. I was a little disappointed at the lack of structural rancour. Experiences described were sometimes characterized by high levels of frustration, but, with one notable exception, lacked the immediate viscerality I had prepared for. It was later, when participants returned to the aspects of notable experiences, to understand and to work out how to respond to them, that greater affect was noted. Participants’ dispositions included personal apprehensions of being done wrong; senses of personal indignity, dishonour, a pernicious maligning of character. I believe some individuals were motivated to participate in the research, in part, to retell more dignifying stories. Encounters with blatant fraud such as the paying of ghost staff and pocketing payroll were dealt with procedurally.

I had also expected that formal upward accountability to funders or donors would be the predominant accountability relationship cited by both the funded and the funder as generating the more salient and preoccupying experiences. The ensuing descriptions would invariably focus on accountability’s frustrating burdens that divert energies from mission, limit autonomy, and are a constant reminder of the fickleness of government funding. Experiences of these did arise, but did not dominate discussions to the extent I had expected. Issues of burden and organisational capacity did arise, but more often than not, the burden was what participants experienced involved the interpretation of requirements and strategizing responses, rather than the response, itself. The exercise of discretion was seen to burden.
I did not anticipate my need to understand the importance of participants’ particular context to the extent it was. Nor did I anticipate participant afterthoughts, retractions, refinements, clarifications, contestations, or regretful cogitations. Nor did I anticipate the unfamiliarity, unpreparedness or possible confusion amongst participants regarding what constitutes an experience of accountability. In all first round interviews, participants chose to focus on a particular experience that they connected to the concept of accountability. In discussions it became clear that they need less

3.6.5 Document Analysis

There were four groups of documents with which I was most concerned. Of greatest salience were the transcribed interviews. These were supplemented by field notes and publicly available documents associated with reporting requirements. Advanced Education and Literacy’s and Family Services and Labour’s financial reporting requirements are relatively accessible online. I did not conduct a thorough analysis of the third group of documents. But, where they were available, I became sufficiently familiar with those documents, that I believed might be used by participants, both inside and outside government; I wanted to have a sufficient understanding of the contexts within which participants operated in order to avoid any need for lengthy explanations in the event that participants chose to reference accountability artefacts during the interviews. As indicated, I had become familiar with many of the formal accountability reports and associated instructions, before meeting with participants.

The fourth type of document continued to inform me for the duration of the research; the scholarly literature. I would have liked to conduct a concept analysis of the literature, but time limitations and a lack of access to specialized software prevented this. Data was extracted from transcribed interviews only, not the scholarly literature, with the assistance if a word-processing
program that I used to count the number of times a word or phrase was used (Prior, 2003).

Evolving iterations of codes were developed as the main tool of organizing participants’ many
experiential statements, and for conceptualizing, then presenting, provisional understandings-
The tables assigned all or most of the data without undue overlap (Patton, 2002), and, to some
extent, be reproducible by somebody else with similar skills and insight. The analysis of
transcripts has been described above.

The review of accountability’s documentary artefacts by participants was also outlined in
the proposed research seminar, sketched above. The fact that the Research Seminar did not occur
did not completely prevent participants from commenting on some of accountability’s specific
artefacts (many general comments were also made). My reasons for wanting a participant
commenting on particular documents endured despite the dropping of the seminar. When I asked
three participants to look at and consider (rather than ‘analyse’) selected documents, I
encouraged them to tell me what the documents made visible and what remained invisible or
indeed obscured; what is it that they ask and tell and what is it that they don't ask and don't tell?
We also looked at the ways in which documents make things visible. Who authors the documents
and forms? Who was complete them, and, in particular, what roles did their authors and readers
have? What is their “anthropology of use” (Prior, 2003 p. 104)? As facilitator, I also needed to
ensure that the readers of the documents collected believed that what is being referenced is the
same: that they share the same contextual currency (Cutt and Murray, 2000). The ways in which
the documents presented, were linked by participants to other documents and to interview,
observational and other data was integrated into transcripts. My sense was that the performance
of accountability activities is incarnated so significantly in written documents that an
understanding of them and their functionality remains important. My preliminary document
analysis will precede the first round of interviews.
3.6.6 *The Evaluation of Phenomenological Writing*

Phenomenological descriptions must show how people are orientated to accountability. How do individuals think about accountability, how they act towards it and about it, what does accountability make them do and feel? In writing the effective text, the researcher saw all interactions between Principal and Agent, the funder and the funded, as possible expressions of accountability (van Manen, 1990). These are to be expressed in a compelling and engaging manner that can move the reader in different ways and suggest thought-provoking meanings far beyond the original experience (Heidegger, 1962). Writing must not be only of the obvious and the taken for granted or commonplace.
Chapter 4: Findings

4.1 Introduction

Chapter four reports the results of the 17 interviews with 8 participants. It provides embodied, experiential descriptions of accountability and the meanings we made. The chapter’s purpose is to present and assess data provided by individuals engaged in varied, intersecting accountability roles with nonprofits and government funders. The focus is on participants’ experiential claims, concerns and understanding of accountability so that what is mattering most, be it events, relationships, concepts, processes or other, is surfaced. The Chapter is divided into five main parts: 4.2 Describes my approach to questions and questioning. Convention may indicate that this part should be contained in Chapter 3. I have included it here because, I believe, the changes in my approach to questions and questioning is itself a pertinent finding. Section 4.3 Provides basic information on data collection. 4.4 Discusses the eight participants, not demographically, but experientially. Figure 1 represents their locations along a figurative chain of accountability. Individual structural descriptions are included in this section. Here the underlying dynamics of the experience that account for participants’ dispositions are suggested, supported by verbatim statements. This section also includes my involvement as a participant and how my interim reflections influenced my questions and my approach to my conversations with participants. Section 4.5 provides a thematic description, represented graphically in Figure 2. Figure 2 also includes the number of statements made in each cluster and emerging theme. Section 4.6 includes a composite: a metaphorical description, integrating emergent themes, and suggesting a possible collective essence of experiences.

In analysis, I anticipated moving from field texts, made up of interview transcripts and field notes, to my stand-alone narrative (Cohen, Kahn & Steeves; 2000), via (semi) ordered analytical steps. Following Moustakas’ 1994 adaptation of van Kaam’s method of data analysis, I
would immerse myself in data, initially conceived of as a sort of monastic in-dwelling from which epiphanies and decisive pronouncements would emerge. The reality proved to be a much more time-consuming, confusing, and frustrating process, characterized by second guessing, tentativeness, and frequent revision. Interviews were listened to several times and transcriptions were read several times. Significant statements related directly to accountability were extracted and meanings were suggested. These were interrogated to surface what was interesting about that statement—a sort of dialogue with the statement which tried to specify the statement’s features, its appearance and how participants felt towards the statement: “The process of recovering the theme or themes that are embodied and dramatized in the evolving meanings and imagery of the work” (van Manen 1990, p. 95). Statements were then clustered into themes for each participant. These themes were then integrated across transcripts where commonalities were apparent.

4.2 Research Questions and Phenomenological Analysis

As discussed in Chapter Three, despite an extensive literature on accountability and the notion’s ubiquity, an answer to the question “What is accountability?” remains muddled and infused with other ambiguities of, for example, transparency, responsibility, and answerability. What does it mean to be accountable? How is accountability experienced? Indeed, what is an experience of accountability? In relation to what can we consider ourselves accountable? Beyond the rituals, what is the essence of accountability?

The methodology does not permit the use of a rigid interview schedule. My questions and approach to each interview evolved as patterns in the way participants’ responses emerged. Before meeting with each participant, we had a brief telephone conversation during which I explained my research and the approach I would be taking to hearing detailed descriptions of their lived experience of accountability. It had been my intention to consider the first interview as
an opportunity to elicit raw expressions of experience. The second interview was to provide us with an opportunity to jointly look at the first transcript and my annotations, comments and preliminary coding in order to explore possible meanings. The process’s reality was much less tidy. The nebulous, amorphous nature of accountability required that participants first had to talk about what they were going to talk about—participants wished to define the particular context and parameters of what they were to describe. Consistent with the literature, there was no commonly held understanding of the meaning or scope of accountability. It is not clearly delimited. After my first mock interview (or, after Cresswell, (2009) the mini ‘pilot study’), the participant said that talking to me about accountability was difficult because “it is not something like insomnia or rape … I didn’t really know what you wanted to talk to me about, to be honest.”

With the mock interview in mind, I suggested to participants that we begin our conversation with any instance or episode which they felt had a bearing on accountability.

Of the eight participants, seven quickly identified one or more ‘cases’ to which particular accountability stories had been attached. Rather than force a possibly premature focus on the lived experience, I used the cases as a starting point, believing that, in order to begin talking about accountability intelligibly, perhaps we had to first provide a bounded context or site from which to begin. A preliminary question, then, was to invite participants to talk about instances ‘where experiences of accountability are or have been significant to you’. To avoid prejudicing the participant or otherwise leading her or him in a particular direction, my use of prompts, if necessary, was vague and as inviting as possible: ‘Others have spoken to me about their roles in providing accountability information, the difficulties associated with defining or meeting requirements, relationships they have had: ‘Begin where you wish….’. I avoided bringing-up what I assumed to be hot-button issues such as non-profit autonomy and funding.
Either during the telling of the case or afterwards, I would ask for ever-greater detail, frequently reiterating that there was no detail that I was not interested in and that I was extremely nosey. I would learn what made the case stand out, how the case had unfolded, how it was bounded. Then, often during the second interview, after I had had an opportunity to understand the transcribed stories more fully, we would return to the case in order to get a better and fuller description of how aspects of it were experienced.

A fairly tidy example will illustrate how the process tended to unfold. In one interview, the participant cited a particular meeting between a nonprofit’s board of directors and government funders as being a significant turning point in the relationship between them. First, the story was told about what the relationship looked like before the transformation and during the meeting that precipitated its transformation. I then sought a description of what the relationship evolved into after the meeting. We would return to this meeting several times in order to hear, more fully, the minuitiae of the participant’s experience. I would ask what was most memorable about the experience, and then what might seem like the more insignificant details; minuitiae that were not so readily recalled: ‘If I had been there, what would I have seen or heard or felt?’ And: ‘if I could hypnotize you, what would you tell me about the experience? Recall it, almost as if you are a witness’. In this example, the experience that prompted the participant’s ‘opening-up’ or, dispositional change, was his catching of a funder’s eye as the funder put a glass of water back down upon the board table without taking a sip: “I saw she was trying to hide her hand trembling. Out of frustration, I guess. Or anger. I don’t know. Maybe that was it” (Kole, 2.921). For the participant, this moment of transparency was the point at which the funder assumed a human form and meaning. Someone was “just trying to do her job” (Kole, 923).

Most questions were designed for one of three inter-twined purposes and were used as prompts only if necessary. The first purpose was to seek further detail. The second sought to
reveal participants’ dispositions toward the experience. The third type was used to explore the sense we were to make of the experience, our orientation to it, and the phenomenon more generally. I think it significant that the emerged patterned structure of questions is, in itself, something of a minor ‘finding,’ both methodologically and in terms of nature of the phenomenon.

Questions about moments in the experience would typically be structured using the simple past. Examples include: ‘What happened next?’, ‘How did you respond?’, ‘What did you do?’, ‘Who said what?’, ‘Where were you?’ and ‘How long did you have (to do this or that)?’

To understand participants’ disposition or moods towards an event, the past or present continuous were used, depending on the currency of the experience: ‘What was/is going through your mind?’, ‘What were/are you feeling?’

Tenses used in questions designed to encourage reflection and meaning-making were mostly structured using the present simple and referred specifically to transcripts or possible themes, ideas and issues I had identified: ‘What sense do you make of what happened there?’, or, citing a passage in the transcript, I would ask ‘What is going on t/here?’. In many cases, participants would begin to explain and interpret aspects of the experience before fully describing the experience. This tendency was evident when several participants began with an explanation for selecting the chosen case or cases. We would then return to the experience itself and move between the event’s moments, dispositions and towards interpretation. The experience was more easily contained in the past (tense), interpretations were in constant (present) flux and functioned to influence dispositions.

Virtually all my other questions sought further clarification of a statement or a turn of phrase in order that I did not jump to conclusions or misunderstand or misinterpret what the participants said or meant. I sought, for example, clarification about what was meant when the
term ‘making waves’ was used. I needed to ensure I understood how the participant saw any waves and who those waves might wet, rock or drown. Other recurring words requiring participant elaboration included ‘transparent’, ‘responsible’ and ‘integrity.’

The use of second and first person pronouns often rendered a statement ambiguous, possibly unintentionally or habitually. Where ‘we’ was used I needed to check the participant’s role in the ‘we’; sometimes ‘we’ was an impersonal institution with no personal participant involvement other than association. At other times ‘we’ referred to a group with which the participant was intimately engaged. Where ‘we’ was used, I had to ascertain if there was there a real or implied collective (decision-making) voice. Similarly, where ‘you’ was used I sometimes had to check to see if the participant and/or third parties were being referenced. I am not confident that my question was fair: I feel that the invocation of the collective implies the operation of a broader discourse.

Before concluding this section, I need to make two further points. First; as the interviews progressed, I had to cease simply referring to ‘Principals’ and ‘Agents.’ The terms are too broad. I named particular individuals, nonprofits, board members, etc., in order to reduce possible confusion, and to reflect the diversity within both the Principal and Agent camps—neither camp is an homogenous entity, but rather an heterogeneous one containing divergent voices. Second; I have called government employees charged with being the official and routine point of contact, or interface, between government and the employee, the ‘Liaison.’ Participants used several formal terms, including Project Officers, External Agency Coordinators, Agency Liaisons and Consultants. While the Liaison is the Agent’s official representative, they are best understood as conduits for two-way communication. If it were not for the more modern pejorative connotations, I would visualize the Liaison as having to be double–faced. They listen and hear what adjacent links in the accountability chain say, want and need, and strive to manage the
tensions and avoid unplanned fractures. While the balancing act is most overt for the Liaison, all research participants reflected their roles in keeping adjacent chains in the accountability chain connected unless a significant change in allegiance was planned.

4.3 Data Collection

A little over 25 hours of conversation were recorded from 17 interviews. Most interviews were about an hour and half long and were preceded by a brief, unrecorded, shooting of the breeze. Each interview was generated and transcribed. Interviews generated somewhere between 11,000 and 15,000 words each. Below I have indicated where each interview took place. I invited participants to choose between their office, my office, a room at the University or my home. With two exceptions, interviews occurred between September and November 2013. In addition to interview data, I maintained, sporadically, a journal in which I noted salient or thought-provoking moments and over-heard comments related to accountability. Several such moments involved colleagues from within government and from non-profit staff from non-profits receiving funding from the department for which I work.

In order to establish the final group of eight participants, I had had to contact several more. Thirty-two well positioned individuals were initially contacted by telephone or by me, in person. I would briefly describe what I was researching and my proposed method, and request that they permit me to send them my recruitment letter. Where I was unable to contact them directly, I would leave a single voice mail. Seventeen individuals agreed to review my recruitment letter. Of the seventeen, eleven people agreed to participate. Two interviews were conducted with two individuals before they decided to withdraw. The reasons for withdrawal were not specific, but a combination of the time requirement, fears of being identified by supervisors, and possible negative repercussions were included among them. Similar worries
were expressed by three individuals who did participate. One participant stated within the first two minutes of our first interview that he did not want me letting his (newer) boss know of his participation:

I wouldn't have felt this way. There are just different styles of leadership and I guess second-guessing motives, and that sort of thing and I absolutely feel there's nothing, inappropriate to do, or I wouldn't do it. But I, I really don't want [my boss] knowing.

There could be perceptions by others that there's inappropriateness. (Lindsay, 68.)

Another participant was very clear about what time period and associated experiences he was willing to talk about and what was out of bounds. Reflecting on some of the language used in the first interview, he said at our second meeting: “the biggest piece was to be mindful of the words I choose to communicate. You do have to communicate, but it's about being diplomatic. I don't know if that's making much sense. There's quite a risk of things being taken the wrong way” (Sam, 2.215). Another individual was very keen on participating but, following the joining of our two departmental divisions, needed to be excluded in order to comply with the approved ethical protocol.

In four instances, I had worked with them in various capacities before requesting their participation. In the other instances, I had been made aware of their work and possible insights by friends, colleagues, or both.

In six out of the eight cases, participants provided me different perspectives based on the different roles they had had along the accountability chain. One participant’s experiences, for instance, included her roles as a front-line worker in government and as a board member. Others had been employees of government and nonprofit organisations. Some focused on experiences of accountability from a volunteer’s perspective, some focused on their paid roles, and others looked at combinations.
4.4 Participants

All participants were generous with their time, flexible, articulate, and, at times, impassioned. I had selected them because of my belief that they would collectively possess a great depth and breadth of varied, relevant experience, and be willing to talk frankly about those experiences. A criterion for selection included a significant period engaged in matters of nonprofit and/or government accountability. Loosely, I had thought of the threshold being five or more years. In practice, the range was between five and twenty-five years. Another requirement was that participants had to be involved in social service organisations, including health, housing, poverty, education and training, which had an accountability relationship with government funders (even if that relationship was not always the dominant subject of our accountability discussion).

When describing research participants below, it is my expectation that participants readily recognize themselves, through their pseudonyms. I also hope that each participant feels that, while I have tried to conceal her or his identity, sometimes by changing their gender, by avoiding organisational or situational identifiers, or by being purposefully vague, I have never-the-less reflected the special nature of each contribution and his or her disposition towards their experiences of accountability. I have listed each participant in alphabetical order by pseudonym.

Figure 1 provides a schematic of where, along an imagined chain of accountability, participants resided.
**4.4.1 Andy:**

I contacted Andy believing, at the time, that he occupied the position of Executive Director for a prominent Winnipeg nonprofit receiving significant funding from both the Federal and Provincial governments. Andy had worked with the organisation for twenty-five or so years and had assumed the leadership of the organisation approximately eighteen months before I made contact. During our first telephone call, I learned that he had left his position within the last month or so. It became evident quite quickly that Andy’s new distance from the organisation provided us with a significantly nuanced perspective where a relationship had been fractured in part because of disagreements around issues of accountability. Andy was able to provide a detailed, program specific perspective, having worked as an employee for over twenty years. Andy, as Executive Director, had then been able to gain a more holistic perspective of how the organisation, as a whole, did things. It was also apparent that the period of adjustment remained a
little raw and led to some unrecorded conversation and musings about the recent change. And, very much like two other participants, there appeared to be a keen desire to get things off his chest. Andy seemed motivated to tell me a lot and to tell me quite quickly. Andy and I met twice at my office.

Below is a structural description for Andy. For Andy and the seven descriptions that follow, I have included verbatim, illustrative, statements from the transcript.

Andy spoke about five main intersecting experiences and reflections on and of accountability. They were: As an employee interacting with a board of directors; of a board of directors interacting with a funder; as an internal issue of staff accountability to management, including the board; of a funder’s demand for information that impinged on the organisation’s decision-making around staffing; and the intrusion of another funder into the organisation’s relationship with another organisation. The two interviews were interwoven with a sixth, pervasive, experience of having too “big shoes to fill” and insufficient opportunity to create and present a case for internal and external audiences for changing approaches to accountability, including, “making the board stronger.” Andy’s concern about the organisation’s accountability for services to clients was less of a concern as he was confident that the organisation was doing what it should be doing for clients: “The main focus of the organisation was that we provided the best service, or the services that are needed by the clients.” However, at one point Andy did state that “I just wanted to, I guess, be protective, be motherly,” when a funder’s decision would have an adverse impact on clients.

Andy’s most recent encounter with issues of accountability related to his board’s apprehension of its responsibilities and its capacity and commitment to acknowledge and act upon them: “I think around board governance … it seems to be very loosey-goosey,” in part because of a change in personnel. Andy’s expectations of the board’s knowledge and expertise
were not met: “I thought, once I moved into the position that the board should have known a number of different things, but they didn’t [know and] didn’t really understand.” Andy was surprised by how much had not been written down, especially regarding the organisation’s financial commitments and “reasons why things were done in a particular way.” It struck Andy as odd how much the board was not aware of. “Communication was just very lacking, I guess.” And, the board was seen as little more than a legitimizing symbol: “I just really felt that they were, they were there, as a figurehead … a hands-off type board, and that was mainly because they had a very strong ED,” which became problematic from a governance and accountability perspective, following a leadership change that no longer allowed for any complacency and when “minor things and minor bumps and pinches … come to a head.”

Andy also felt that the board might jeopardize a funding relationship if it made waves by “speaking out against the government” about its concerns with “funding levels” and other changes to the policy environment, suggesting that we need to be “very careful on how we approach those issues … there is that huge potential that, you know, you could lose your funding … if you're not going to play their games … you're not likely going to be in their good books.” The board needed to remain “cautious” and aware that its pronouncements could have a “huge impact on the lives of people” including staff and clients, especially when dealing with the Government of Canada, as opposed to Manitoba.

The increasing lack of transparency, mutuality and forthcomingness of government around future changes in program funding frustrated Andy’s ability to anticipate what changes “will mean on the ground” and eroded the relationship. We no longer have those “meaningful conversations.” It is now a case of “these are the changes, live with it.” And that would have been easier had communication been clearer: “The way things were worded, it was really hard to figure out how bad of an impact it was going to have on our clients.”
Andy also noted the importance of personalities and power balances in accountability relationships. Referring to some of the internal organisational dynamics of the non-profit, Andy explains that, when asking questions, “if you weren't one of his favourites, then, you know, it was ‘fuck off and get out of my office.’” Or another instance where, in the absence of documentation, “there wasn't any reprimand [of the Executive Director by the Board], and everything was just sort of swept under the carpet.”

Andy also described a funder requesting staffing details which, in his mind, the funder was not entitled to and was prompted by the funder’s wish to obligate the shortening of contract terms and reflected, in Andy’s view, “that bully mentality … that's always been an on-going battle, so I think they attempt it every year, and we just keep pushing back.” Other issues with the funder include trying to interpret an impenetrable, “just a weird, bizarre” type of statistic provided by the funder that disempowered the organisation and caused Andy some nervousness. Andy contrasted this relationship with the funder with another relationship where he had “never felt it's them and us. It's, it's us together.”

Not being able to understand another funder’s insistence that Andy’s organisation refer clients to another organisation for services that, arguably, Andy’s organisation was already providing, was another example of Andy’s challenge of having to play nice with a funder who will monitor activity in that regard, while simultaneously providing interventions that maximised benefit to the client. Andy asked the funder for “some materials about, you know, the project itself, what the roles are for the different agencies,” but did not get it. “Finger-pointing” followed, during which suggestions that services were being duplicated and issues were arising from anonymous, hence unanswerable “requests and complaints that came from clients.” Andy became increasingly suspicious of the funder’s motives: “What I was starting to feel towards the end, well, after quite a few meetings, was, it was, and it might be just my paranoia—it's that,
those divide and conquer things they were doing.” The other organisation did not seem any
clearer than Andy was about what exactly was going on: “I always got the sense that they were
just being [the funder’s] puppets.”

4.4.2 Errol:

I met Errol twice at his home. Errol was recommended to me by a colleague because of
his extensive experience as a volunteer board member for many nonprofits, a number of which
received significant government funding. Errol’s experience included involvement with
organisations in the cultural sector, to help develop programming, as well as roles in health and
education domains of non-profit activity. Additionally, Errol worked with a non-governmental
funder—a funding or ‘donor’ intermediary. The United Way, the Thomas Sill Foundation and
Winnipeg Foundation are the types of organisation I am categorizing as an intermediary. Errol’s
dedication to volunteerism on “two very different sides of the same equation” (127) was
considerable and had, at times, been all-consuming, limited only by childcare needs. His roles
had included the organizing of large teams of volunteers and door-to-door fund raising on one
side of the equation, to his current responsibilities (on the other side of the equation) which
include working with paid staff from the funding intermediary to develop responses to new and
on-going program funding requests from organisations working in housing, education, parenting,
and other fields of service. Errol questioned the value of his perspectives because he had not
been in the pay of either a funder or a nonprofit. My impression was that Errol’s disposition and
reflections towards his experiences of accountability, as a volunteer, were mostly less partisan
than those of participants employed or volunteering for either a non-profit, or a funder. The tone
of many of Errol’s responses were much more matter-of-fact and without equivocation or
reservation. By accident, I seem to have added a very valuable, intriguingly ‘disinterested’ perspective:

We'll all have different observations and perspectives which is always quite interesting, because I might have a problem with something that was said, but someone that comes from a different place, or has different experiences, might say, yes, but I understand why they're doing that... Or the person that works with them all the time says, you know, don't worry about that because we know this is what's happening: That person's on mat leave, so that’s the reason you're not getting the accounting for that.

Errol’s approach to accountability and the individuals involved in trying to negotiate challenges was straight-forward, feeling that “we needed to ask those questions, and then we needed to have the answers. So I guess we have to have the license to ask those questions and have the expectation we’ll be answered.” Errol’s approach also reflected a greater sensitivity to others’ feelings, summed up thus: “I don't think you want to poke anybody in the nose and say, you know, your organisation is bad.”

Below is a structural description for Errol. Verbatim, illustrative statements from the transcript are included.

Errol described experiences gained in his official roles as falling into three areas: “there's board accountability, donor accountability, and then … the opposite side, the recipient's accountability.” As the interviews unfolded, most attention was paid to the collection and presentation of nonprofit information to a funding intermediary to ensure that the recipient requesting and/or receiving funds was accountable, and on issues of board governance and its accountability to itself and donors for decision-making. “One is enabling the decision and one is you are making the decision.” A third area emerged towards the end of the second interview and concerned government’s accountability for what it funds.
However, Errol’s first interview began elsewhere: I was taken through a personal experience of accountability’s lack and a failure “that has still not been addressed”.

The experience began when the organisation’s president made Errol a promise that the organisation would act in a particular way. When it became apparent that there was never the intention to follow through with the commitment, Errol concluded that the president was “spouting off, and trying to make himself look good.” Later, the president denied ever making the commitment on behalf of the organisation. This succeeded, in Errol’s mind, to add personal insult to professional injury by challenging the integrity of a “very credible person. Very honest…. I was mad at that, because he was at that point outright lying.” Beyond the personal, Errol experienced considerable surprise when, once the executive had learned of the particular and related issues:

“No one was concerned about it and this has happened before. The man is known to do this…. So the directors of this organisation have this president who really is potentially putting their livelihoods on the line … and they're not concerned. And I've never, ever encountered that before, because everything that I've been involved with, accountability has always been first and foremost.” Errol will pursue answers to what began as a “besmirching” because “I just don't think that someone in his position should be allowed to do that, and continue to do that … and lead his executive in that behaviour.”

Prompted in part by Errol’s on-going frustration, he discussed his experience of people’s different motivations for volunteering on boards of directors. With notable exceptions, “everyone … I've ever encountered on boards are altruistic and there for the right reasons” and not just “a bunch of guys showing up and have their names on the letterhead” or “because they have to fill their quota with the bank for volunteer time or something.” Where difficulties did arise in these more appropriately motivated boards, and caused “floundering” was, in Errol’s experience, a
result of the small size of the organisation and its lack of capacity: “It's such a grassroots, small organisation, that they're finding their way. That’s understandable and acceptable.” Members remain committed to “make informed decisions for the betterment of the organisation that they're volunteering for, as opposed to for their own needs.”

In reference to one particular organisation, Errol spoke about his apprehension of the board’s proactivity, capacity and preparedness to address its governance responsibilities, especially its financial obligations to donors, by making sure that the board had “the right people on the board so that they could, whenever they were doing anything they, they had the mental resources in place, or professional resources in place to make sure that all of the checks and balances were being looked at. When we were doing board governance … we had very specific people on the board who were well-briefed.” Errol also commented on the organisation’s culture of effectiveness and accountability, as well as its no-deficit policy and the way the culture was imbibed: “It was pretty evident. It was talked about. It was just that you got to a point where it was understood.” Effective boards, Errol felt, were consistently transparent where transparency was a condition in which “they [the executive director and “who they had around them”] let the board know about it. If there are successes, they let the board know about it. They don't sort of pretend to the board that everything's great, where in reality things are falling apart.” When recalling his experiences with an organisation where the stakes of inadequate service to clients are higher: “that’s more life and death,” the priorities of accountability shifted away from the stricter financial focus.

When discussing his experience of nonprofit accountability “recipients” to funders generally, Errol talked about the broad acceptance of the need for nonprofits to “go through the motions,” especially as the amounts of money provided by the government were sizeable, as compared to private donations from members of the public. Government funding was less
“fickle.” Errol’s perception was that nonprofits with which he has worked “have a pretty good understanding that it will be continued funding.” Funding changes, when they do occur, may not arise out of a change in government, in Errol’s experience, “because really, the government doesn't necessarily decide what's going to happen. It's the deputy ministers and people that have been there for the last 20 years who are really the driving force, regardless of the government they're really working under.” Perhaps the change occurs because, “sometimes it's just a change in direction of thinking, or that times are different. What might have been a viable organisation for the last ten years may no longer be viable.”

Errol cited two contrasting experiences of trying to understand what was taking place at a couple of nonprofits. Neither seemed able to produce the information sought:

You go in meeting after meeting, and nothing…. They've got all these fantastic ideas, and they're going to do this or that. But when you try to pin them down to specific start dates or end dates, you just get disappointed. Year-after-year…. It’s just frustrating. But we've got another one that, again a change in directors. This was a tiny little organisation. We all thought, you know, from year to year, they'd go for your funding, and you kind of wait to pull it because you can't continue; like they were so hapless. And then they had a change in, in leadership, and they're fantastic, and their volunteers are excited, and it's successful. And then this other one could be providing such a valuable service, and they, they just don't get it. And you get the feeling they'll never get it.

Errol sensed that the first organisation referenced was an example of “groups that are doing what they know you don't want to hear as a funder … they're afraid of their, if they tell the truth about a program, then they might lose their funding for it.” The initial difficulty with the second was understood to be “more lack of sophistication than … trying to pull the wool over anybody's eyes.”
Errol had worked with both of these and other organisations in similar predicaments to support the building of organisational capacity to, for example, plan programing and priorities, provide pertinent reports and establish by-laws and human resource processes. Some organisations are open to availing themselves of these supports, others are

…so close to their chests and … they either don't want to know about because they're too, um, you know, they're too internal. They think they can do it all themselves. And usually, that's the case. Usually that's driven by someone at the top who thinks they know it all…. I’ve had a few where they're shooting themselves in the foot, because they really could be, uh, getting free help. Free assistance. And they're not taking advantage of it. But, and then they'll be very closed-mouth about what they're doing or tend to be.

Almost as an aside, Errol then noted that the reporting requirements governments imposed upon nonprofits were significantly greater than the standards it upheld for itself:

In some of the interactions that I've had with government agencies, […] mostly in connection with general elections…], the government agency doesn't seem to have any accountability for how money is being spent. It's just, it's just shocking sometimes…. It seems so widespread…. Which I guess, as a taxpayer, I get a little riled up about sometimes.

Errol elaborated a little on getting riled, questioning government’s accountability for its support of some of the organisations it funds, citing first a “hip and happening” nonprofit and speculating that it received the necessary blessing because:

They got the advertising when they needed it. I think they got the funding when they needed it. I think they had a good message to the people that were receptive to hearing it…. I don't know if it was just really good timing, or whether they're very savvy about
who they approached to put the word out for them. Um, so I couldn't say, necessarily. It's just a whole series of stars that aligned for them.

Errol next stated about the service community generally that no one appears to be accountable for ensuring unnecessary duplication is not taking place, or that the “right hand work out what the left hand is doing.” “I just see there being so much overlap and no one really knows what the other one is doing and doesn’t ask. There might be five agencies that have a responsibility or mandate to provide the same services to the same people … where maybe two more efficient agencies could, could handle it, if they put their brain power together.”

One of my longest interviews ended with me feeling under a bit of an obligation to provide an answer, to a tax-payer who was not currently remunerated with tax dollars (unlike all the other participants), for my employer’s—the government’s—decisions.

4.4.3 Jordana:

When originally conceptualizing this research, I had considered how rich a source Jordana and her colleagues might be. Jordana’s branch of the Provincial government had been providing the single largest pot of funding to the nonprofit I had worked with for several years. As an impacted outsider, I had observed quite closely how she and her colleagues managed the introduction and implementation of the final stages of a largely new accountability regime and a new funding formula (that moved the basis of funding from a per capita model to program funding model). I was aware of how the service provider community’s initial resistance and cynicism had gradually morphed into one of respect from the field, of both the process and of the individuals involved in leading the change, despite a few inevitable bumps and challenges. During our interviews, Jordana granted me an insider’s view of her accountability experiences that helped explain her and her government branch’s approach to the development and
implementation of the new accountability requirements. Below is the structural description for Jordana. Verbatim, illustrative statements from the transcript are included.

We discussed the theme that had prompted my request that Jordana participate in the research in less detail than I had expected. We focused on a single case set within the context of the introduction of the new regime, the apprehension of political implications to taking more decisive action (in this and other instances), and finally, we spoke about Jordana’s experience outside government.

Briefly, however, we first set the context. Recalling the introduction of the Legislation and Regulations, Jordana states:

We were trying to make the [new] Act not automatically cause us to terminate somebody's operation. If the Act specified one thing and they [the organisations] weren't doing that, did that mean that the whole program had to go? No. It meant that we had to adjust that aspect of their programming to be in compliance of the Act, over time. We had our hands full on many fronts, and we couldn't deal with everything all at once. And, so, for part of it was to give general messages out, and let programs adapt and adjust. Since then, Jordana’s branch has worked on clarifying requirements, reducing requirements and “modifying and modifying. And we're still doing that, as a matter of fact…. Our interim stats, for example, that is very short now. It's one page. And it doesn't have to be signed.” The branch continued to gain a better handle on what it needed: “What happened, though, is after the first couple of years of implementing it we recognized that the same information was just being regurgitated. And then we started to compare it to questions we were asking in the application and we saw overlap,” so further streamlining and cuts were made.

In our first discussion, I was struck by Jordana’s frequent return to her experience of the efforts made by her and the branch to focus attention on program accountability changes
designed for the benefit of clients and the services they received, and not upon the introduction of a faceless accountability regime as an end in itself as a requirement of newly introduced (2003) legislation. Very interestingly, she also had some very significant experiential insights into a related funding debacle from her time outside government. Her recounting of the experience touched upon how it had impacted her professional, family and personal life. Her indignation and sense of injustice were apparent. Some of Jordana’s indignation rubbed off on me, making me a little hot under the collar. We agreed to a third, very illuminating, interview that described her experiences up to the point at which the Office of the Provincial Auditor (PAO) became involved. The ensuing 2001 report informed the development of the legislative and policy framework upon which Jordana worked after joining government: “That was quite an experience and affected me in many different ways: Career-wise, just general knowledge of how things work, information, education, uh, and you know, very personally.” Jordana described the experience of joining government as “a complete reversal of roles. It was now my job to scrutinize.”

Like other participants, Jordana first described the context within and from which she would speak:

Let's see. When I think of my experiences, I think of accountability with respect to the programs that we register and fund, meeting accountability requirements that we and government set. I also think of us in the branch having accountability within government, and then to complete the cycle, that we, our accountability back to the programs and, I guess, to the general public at large.

From the general, Jordana traveled directly to an absorbing accountability issue relating to a single organisation. The story began in 2001 but did not culminate until 2011. At the time of
our conversation, it had still not quite been put to bed. During our discussion of this experience, Jordana stated “I find myself responding, or giving the information almost as if I'm still on trial.”

As early as 2001, Jordana and her colleagues had many significant concerns with the organisation. These included: an unstructured program model, (inflated) client numbers cited, a refusal to monitor client participation or interim accomplishments, and the apparent misalignment of programming with clients’ needs. Other concerns related to obvious data integrity issues, the use of resources, including space, and a change in location that the organisation was obligated to discuss with the funder beforehand. By 2004, the funder had concerns about the organisation’s questionable issuance of credentials to unqualified individuals.

In collaboration with colleagues, part of Jordana’s branch’s approach was to examine a manageable group of client files for integrity; a fuller examination would have been beyond the branch’s capacity. Jordana recalls that the seriousness of the examination’s findings required the branch to take concrete action, the precise nature of which was open to discussion:

We created a list that was probably two to three pages long of accountability items…. To try and act on all of that was, uh, daunting, for us and for the program. [But]in spite of all of the challenges that we faced, our purpose was to try to continue to, um, for the program to continue to operate, and for, um, problems to be addressed, and our requirements to be met.

The branch maintained funding levels for the subsequent year with a more modest list of conditions. The conditions were identified based on:

…site visits, based on the statistical returns, based on contact management records that we keep, based on financial reports, based on comparing. They were late with something this year, they were late last year, they were late the year before. So we looked at all of our records. And, and brought forward all the concerns. And, and from that large list of
concerns, we narrowed it down to approximately twelve. Some of which were registration concerns, and some of which were funding concerns.

This took place within a general mood of staff frustration, some cursing and “a bit of blowing off steam,” especially when seeking “legitimate answers that we can work with.” There was an appreciation of the need to condense and focus the list if an over-burdening of the organisation was to be avoided. It would have meant “spending an awful lot of time looking after this” and diverting resources from program delivery, administration and running the organisation.

Jordana’s role, at this time, was often to direct the assembly of available information with the assistance of front-line workers, including all efforts made in getting the information, and then describe the degree of non-compliance to more senior branch staff and discuss appropriate steps, “in a way that is going to keep the program running [because] we saw that it was serving a need…. We thought it could be done in a more effective way.” But efforts to encourage change were “just met with, refusal, never mind resistance, from the director. She just refused. Refused to change anything. And told the staff that it was, that we were out to close the program and to get rid of her. Or to get rid of her and close the program. Which was just false. We would have done things differently if that was our intention.” Jordana also reflected that the “ridiculously tolerant” approach that had been taken by the branch regarding this organisation was inconsistent with what was tolerated and deemed acceptable by other, similar, organisations. This was creating a problem of answerability to “all the other programs we interact with” where similar concessions were not made. While Jordana felt that she and the branch had been very accommodating, at the trial, she recalls that “I was not just being questioned, but I was being told by the accuser that I had shown no integrity in this. It was very upsetting to me that my position and my actions were in question.” (Very briefly, and being vague enough to protect Jordana’s identity; in a civil claim, the plaintiff claimed that the funder had interfered with a private
contract and caused its cancellation. Damages were being sought. Manitoba was the defendant and, following the outcome of the case, was found not guilty and awarded costs.

So, conditions were not met: “there were a number of accountability requirements that were not being met, for a long period of time, for more than one year, that we, in some cases, accepted and chose to ignore. In other cases, we got what we needed after a lot of struggling.” “So we had to chase, chase, chase. And at some point that's when the staff would say, like, I don't know what to do anymore.” When clarification of submissions were sought by Jordana, “it was always hard […] for staff…] to get hold of the person.” Staff would share with Jordana: “I've asked her for this, three times, and here are her responses,” which would be seen not to make sense. Jordana described the nonprofit’s director’s response to her involvement as “antagonistic”:

One day back in likely, mid, let's say January of 2004 … I happened to be out visiting another [organisation] and was coming past that one on the way back to the office, and I thought, I'll just pop in and say hello. And I walked in. There was nobody greeting anybody. There were a couple of clients hanging around. It was a very large, open space. And so I kind of stood, I stood around for a few minutes … I walked into a couple of the other rooms, and I left. And I got a call back from the director, scolding me for dropping in unannounced, and, uh, that I needed an appointment to come in! Uh, and that, uh, I would, uh, let her know the next time, beforehand…. But that wasn't really good enough, because, uh, she was angry and uh, she avoided me.

Soon the branch itself became unable to meet its statutory requirement to ensure the validity of credentials its funded agencies issued, literally becoming unaccountable to its department within government. Equally troubling was the nonprofit’s failure to report participants’ involvement in the program, such as it was, to Employment and Income Assistance, risking client sanction or cut-off. Clients’ involvement in an inappropriate program, while being
counseled not to inform their EIA worker, set clients up for failure and jeopardized their access to the province’s safety net. “So there was outright cheating going on that we, we couldn't stand by and let occur.”

The program Director tendered her resignation. Jordana met with one member of a largely disengaged advisory board who, with a partner agency, decided not to seek renewal. Shortly thereafter, the organisation’s landlord, who had a long-term friendship with the Director, sued the government for inducing a breach of contract, “basing his lawsuit entirely on the story of the … director.” Who the director’s employer was remained unclear because the status of the very board was unclear. At one point during the trial “lawyers spent quite a bit of time trying to determine whether they were, actually directors of the board, or just an ad hoc advisory board.” Jordana also noted “that the degree to which they were actually involved in the program, uh, is questionable… It was a, on paper only. An attempt to impress.” The program partners decided not to apply for renewed funding. Jordana noted that:

If a program stops operating, whether it's through its own choosing or whether we stop funding it or supporting it, that there, there are repercussions. There are repercussions politically, and in the media. Our concerns, our primary concerns are two-fold: one, what's going to happen to the [clients], and two, to the staff.

With this organisation, Jordana and her colleagues had tried to “coax and, and guide and suggest, as opposed to saying, you have to do this…. Maybe we should be a little more directive the next time around.” Yet, other factors come into play. “Political will: there are concerns at both, I guess, the political level, and that could be a capital P, where there is political influence, and it could also be that there's a media, uh, either threat or attention…. And that again, is political, for the Minister's office. And you know how the kind of lower-level political stuff is … who are the players there, what's their connection to us in the branch and in the department, and
(pause) we want to try and maintain a, as good a working relationship as possible.’’ Jordana reframed this theme somewhat when referencing her experience pragmatically picking battles:
It's a matter of picking our battles. Identify what we can, and what we’re willing to take on, and what's involved and what the outcomes would be. And then, in the grand scheme of things, how much of a priority is it for us as a branch and as a department?

Jordana brought a similar concern up again later regarding another organisation: “we know that there are some things that we're either not going to be able to touch, or if we do touch it, we're starting a, we're lighting a fuse to a very large powder keg.” Jordana knows that “we never get to the bottom of things, and we know that they're very good at telling us the exact answer that they think we want to hear. So we ask a question. We get an answer. So we've done our job…. We follow a course of action and accept the information as we get it back. So why would we ‘need’ to question it? On what grounds is this not good enough?’’

Our final evocative experience related to Jordana’s involvement in attempting to address issues in the absence of any clear accountability framework; “a system that had started to run amok” and permitted, through an absence of policy and the existence of incentives and inducements, a group of individuals to make significant financial gain, to the detriment of clients.

Approaching the challenge, Jordana remembers being “surprised. I had no idea of the magnitude of the task. And of how serious it was. In that we were talking about millions of dollars, and, that the Provincial government was about to take the strongest action it has ever taken. [It was] a minefield that I didn't have experience…. I had kind of no idea what I was walking in to and the board’s resolve to straighten things out … pretty well collapsed” after a few months. When Jordana learned that the PAO would be involved, she “didn't even know
what the Provincial PAO, POA, Provincial office of the auditor, whatever it is” was: “I had no idea what that was, what that meant.”

Beyond Jordana’s lack of expertise and support in dealing with monumental difficulties, it was “attacks on my personal integrity, on my abilities, very personal attacks” that was the most salient aspect of the experience. Integrity “was something that, that I held on to strongly: I had and have my own sense of how things should be, how people should conduct themselves in different circumstances.” The hostility Jordana felt included fear mongering, backstabbing, constant undermining, and a climate of subversion. Jordana understood her opponents to be motivated in this, largely by a “sense of entitlement” and a fear of personal loss.

Jordana recalled with great clarity and vividness her securing another job and being able to escape the “hell.” Upon receiving the job offer, “I thought I’d died and gone to heaven. I accepted the job, but said I needed three weeks off.”

Jordana concludes: “It was hell. And that's a term that's used very easily, but it was just pure hell. We never knew what was going to happen and who was going to do what next. Where it was going to come from, who was behind it, and what the real intention was. For me it was about hanging on to your principles, hanging on to your morals and integrity. And go forward. Not knowing who was actually supporting you.”

4.4.4 Kole

Kole described himself as being committed to community service and someone who had “been around the block” and “had seen it all,” but “definitely not one of your ‘activists.’” I had worked quite closely with Kole for several years. My responsibilities with a nonprofit organisation and his responsibilities with a government department had caused our professional roles to intersect on several occasions. Most of our discussion at that time had been about
planning and coordinating services to clients. I admired his capacity to mobilize community services for the benefit of clients and remain quietly enthusiastic despite setbacks, complacency and indifferent partners. Later, we were to work together on nonprofit board governance issues. Here, he turned his attention to the often dull work of developing policies and procedures, by-laws and contracts, with a similar enthusiasm as I had witnessed earlier. One of his motivations was to mitigate risk to board members who may not know what they are getting into. We met twice at his house.

Below is the structural description of my conversation with Kole.

Kole took me first to a nonprofit agency’s meeting with its semi-official advisory board. Then we spoke about working with his board colleagues and an Executive Director and funders, to try and resolve accountability issues. Kole was a government employee, but at that meeting, had his volunteer hat on. The evolving nature of accountability relationships—particularly, memories of people’s apparent attitudes—permeated the two interviews.

We started the interview with Kole taking me back to the advisory board meeting, where he accompanied the nonprofit’s Executive Director: “We were going to try to get more money for [an existing] program. I don’t know how many government people were there, but they had most of the chairs filled…. I didn’t know why a lot of them were there either. Mileage maybe? … They didn’t seem to really know what we did…. Our Executive Director provided the regular activity reports, program by program.” Most of it was about client numbers, levels of participation, attrition, and completion rates. Kole then listened as the Executive Director was asked questions about changes in levels of activity, and a short while later about “some changes we had made to programming, in a really challenging way, like she was angry or something…. The silly thing was, if she hadn’t said anything, they never would have known…. But it’s like
they wanted us to get their permission first.” Kole would not swear to it, but thought that the aggressive person “who was doing the interrogating … wasn’t even a funder.”

Kole then took to the floor to talk about the request for additional funding. He remembered how there was, if not quite a negative feeling, a hardening or chilling of the atmosphere; “like now we are on their [precious] time [and how] they made me feel like we were some sort of a nuisance…. They didn’t smile, at all, I don’t think.” Based on his previous experience, Kole chose not to start with “our ask; I wanted them to say what they did, and not what they were not going to do.” He felt this surprised some of them: “They thought we were going to be beggars coming with our hands out…. They like being judge and jury, never a witness.” Kole tried to assume greater authority and engender a better balance “so they don’t look down on us … I said that they had told us which department they worked in, or office or whatever, but now would they tell us what they did, what they were responsible for.” Some individuals were pretty clear; others “didn’t seem to know. That can’t be true? I guess they didn’t or couldn’t say.” Kole found this to be something of a pattern: “You know, we need to show them our, uh, thongs, whenever they ask us, but we can’t ask them to show us anything. I mean we can, but they don’t like it. [When they did respond], “I am just not so sure I was any wiser, … they have this code.” The one bit that was clear was “that they don’t have any money and budgets and stuff. I hadn’t even asked them. And bullshit, they do have money if they want to…. Or if the minister tells them!” [Laughter].

Kole then recalled how, when he did provide details on the proposed “enhancement … expansion … which was staffing dollars for one, part-time position, … they wanted to know which of their people it would be working with. Ridiculous!” It wasn’t realistic, Kole argued, to divide clients up like that: “young, old, not so old, welfare ones with kids, welfare ones without, welfare ones with, but in care. I mean… And it changes every day anyway.” Kole’s sense, during
that particular meeting was that nobody there wanted to take on the project “even though, it made sense, even they said so and I don’t think they were trying to be kind or polite. … They should’ve been doing it. The only reason we said we would was because they don’t; they are all so narrow. Silos…. I know what it’s like. Where I work, it’s the same thing.” Kole’s group never did get the money: “It turned out that we couldn’t even find out where we should really send a proposal to because it didn’t fit into one of their special funding pots.” It wasn’t the failure to secure funding that troubled Kole as much as the sense of being dismissed and being of “less importance and we have less right to ask questions than them. And I am one of them!”

Shifting gears, Kole and I then explored his experience with trying to address “‘financial irregularities,’ (and I use the term euphemistically) and a whole load of other stuff,” while functioning as a board member for another nonprofit. “Thinking back, it was weird that the way I got on the board was the ED asked me, not another board member.” After one meeting, “it was clear that he was in charge and all we were to do was say ‘well-done’ and sign the cheques.” Towards the end of Kole’s first board meeting, “I remember [him] telling us that we don’t have to meet again until November and that was months away…. Everybody seemed fine, besides me, of course.” Kole was one of the individuals with signing authority and would be invited in to sign cheques fairly regularly: “until I started asking questions, first about why we don’t have a set time for cheque signing” and then, a few months later, when he had a better understanding of the operation and about expenditures, about “computers and software, chairs and more and more office equipment.” Kole ceased being called to sign cheques. “My curiosity was piqued.” Kole recalls that at this point he did not feel particularly responsible for trying to address what was going on “nobody else seemed to care. […] Later, however…] it really started to get to me because they were raising money in the community and I wasn’t sure where it was going.”
Gradually Kole built relationships with newer board members who “were not in the ED’s pocket” and slowly began peeling back the layers and “it was like an onion or one of those things where you press down in one place and a lump comes up in another spot.” At some point, Kole remembers no longer being able to pretend mere innocent interest when asking questions, and it turning in to something more akin to an investigation: “I or Marilyn [pseudonym] would ask for something and we would not get it until we asked another dozen times, or it ‘wasn’t something we kept a record of,’ ‘it was archived.’ Now what does that mean?” The point at which Kole recalls becoming more emotionally involved was when the ED suggested that Kole was on a “witch hunt to persecute him…. I was doing this because we were getting ripped off and being jerked around, not because I was looking for something to do…. We were trying to do our jobs. Simple as that.” The intensity of Kole’s involvement increased: “I was there […] on site […] twice per week, at least.” He looked through financial and program reports submitted to the principal funder, looked at old meeting minutes (“when I could find them”), most of which “he had written, so they were worse than useless.” Eventually, Kole, in discussion with an increasingly alert board, decided that a discussion on strategizing an approach had to be had with the funder. “The liaison was very standoffish to begin with…. On the phone she would sound cagey.” Later though, the relationship changed and “she turned out to be very helpful…. She was just there for us, went through the contracts, reporting, appendices…. Her supervisor did not ‘warm up’ … it was always like we should know all this and ‘how come we let it slide for so long’. Just no idea at all!... I wanted to tell them where to shove it.”

4.4.5 Lindsay:

I first met Lindsay when I was seconded to government in 2006. I was aware that at that time, a lot of his work was related directly to the Government of Manitoba’s efforts to reduce the
risk to public monies when external service providers are engaged. The associated efforts followed the Auditor General’s 2004 report on Hydra House. Our paths crossed again when we had to work together to begin meeting the requirements of Manitoba’s two-year Reducing Red Tape pilot for government funded nonprofits. As I watched Lindsay work with me and, more frequently, with my colleagues, I became aware of the breadth of his experience both inside and outside government. What also struck me was Lindsay’s grasp of the subject matter, including a remarkable fluency with contract language, and his ability to anticipate where the Reducing Red Tape pilot—“such an easy concept for me”—would encounter “growing pains”, beneficial “spinoffs” (1036) and opportunities for others to jump on the Initiative’s potential “bandwagon” (1027).

His expertise and enthusiasm (for the most part), made him an obvious choice for participation. What I was not aware of until the interviews was that Lindsay was not a career civil servant as I had believed, but had been an executive director of a nonprofit for many years before joining government. He also had a role in developing nonprofit board capacity. I ought to have explored how this supporting function evolved. I did not. My impression was that it was a role, largely of Lindsay’s making, that his supervisors grew to value. Additionally, Lindsay had been a school trustee, a candidate for political office, and a passionate advocate for improved services for persons identifying as having a disability. I enjoyed two, quite long, interviews with Lindsay at his home. Beyond participating in the two interviews, Lindsay annotated and commented on virtually all my documented questions, notes-to-self and other pondering contained in margin notes to my transcript of our first interview. Also, he generously shared additional afterthoughts, contacts and further information related to our discussion. I regret not having time to pursue them all to the extent they merit. I have not yet had the opportunity to thank ‘Lindsay,’ a most remarkable civil servant. He described his current role in government as
being “very much like a liaison or a mediator. So I'll sit down with the agency and they'll say, well, you know, about this reporting. …..” And they will begin talking.

Lindsay initially focused on the imposition of significantly more expansive accountability requirements on the child care sector. The rushed pace and lack of mutuality and collaboration in designing and implementing the requirements contributed to a significant erosion of government’s relationship with the sector and prompted a challenge to government’s authority by an increasingly well organised sector, something that Lindsay noted is not replicated in the supported living sector, for example, which can “bring issues to the table, but they have no clout.” In addition to the nature of the relationship between nonprofits and government, the other theme that wove Lindsay’s experiences together was the view that accountability requirements are in a constant state of flux, demonstrated most clearly in demands by the advocacy community for persons with disabilities that “nobody should be in an institution and that those possessing the power to make the change, ought to be accountable for ensuring that the change take place … the pendulum swung in the exact opposite way.” When looking at issues of accountability, Lindsay encourages looking somewhere in the middle for the optimal solution, and a willingness on all parties to adapt and compromise, even when compromise might run counter to one’s own personal beliefs. The third area Lindsay discussed was the excessive nature of government’s reporting demands, suggesting that ‘my’ department was the worst: “Program reports? You guys are about the worst!” Into this theme, Lindsay inserted his experience, particularly around communicating with all parties, of introducing Service Purchase Agreements and developing multi-departmental agreements under the auspices of the Reducing Red Tape Initiative.

A structural description of my conversation with Lindsay follows.

Lindsay’s term as an Executive Director of a childcare centre coincided with the Province’s introduction of The Community Child Care Standards Act (1982). The associated
regulations came into effect in 1983. Lindsay recalls the very significant and sudden impact the changes had on daycares’ capacity to provide service. Lindsay felt that government’s failure to forewarn, explain or consider accommodating an incremental introduction of the new requirements was both arrogant and destabilizing. The changes would have had significant consequences on or required staffing levels, certification and the loss of a significant number of daycare spots. The adverse impact was significant enough to prompt the daycare’s Board of Directors to appeal to the Social Services Advisory Committee in a climate that had become increasingly “adversarial” and sometimes became pettily so: A childcare coordinator, for example, “went beyond the literal interpretation of the regulation … and told me that we had to put kids cubicles up for coats…. At first we had just put hooks. Well, he said no, there had to be the separation. So we put separations down, and we put a shelf in for lunch boxes, two kids were sharing. Then he wanted doors on the front. And so we got into this real verbal yelling argument over it. Over this one piece of legislation! Finally he conceded, well, it's the, it's not the letter of the law, but it's the intent of the law”.

The Province’s approach to introducing the new requirements “caused for a lot of rocky problems between the childcare community … and the Province, for a long time. That was in '83. But the mid-90s, uh, the Manitoba Childcare Association took quite a lead in moving from an adversarial, you know, head-butting situation to becoming more collaborative with government”, including improved wages and conditions that had been bad enough to have prompted “several protests on the Leg (Legislature), for higher wages.” A community based committee was also developed to look at the regulations “with a view to making them more mutually acceptable.” Lindsay recalls “that the community initiated” the “turning point” in the sector’s relationship with government. Despite the pervasiveness of “the minute you, you talk to service providers, you often hear, we're grossly underfunded” perspective, Lindsay feels similarly: that persistent
and universally acrimonious relationships between nonprofits and government prove to be loud exceptions rather than the rule, often a result of poor communication and preparatory work. In a similar vein, Lindsay recalls the imposition of Service Purchase Agreements in late 2004 and early 2005: “So [we] start talking to agencies, and they are furious. They're furious with why are we doing this; we've been doing a good job. We're a non-profit; we're not skimming off money and building condos in Florida. Why are we being penalized?”

The second discrete experience was Lindsay’s observation and efforts to render government's reporting requirements more proportional to risk and level of funding and the capacity of the nonprofit. Where government does not receive the report the issue is immediately perceived to be one of compliance of the nonprofit, not the reasonableness of the demand. Lindsay inserts himself in the middle: “

And I talk to the agency and they say, we don't have the capacity to do that. So then I go back [to the funder], and I say, well, what do you really need? What is important to you to be able to assess that these service goals are being carried out? Do you really need to know this? Nope. Do you really need to know…..what is important to you? So now, we're making these reports more realistic. And the agencies are saying, yeah. I can give you that.

Reporting requirements become more a ‘program centred’ model, analogous to the ‘person-centred’ model used under the Vulnerable Persons Act.

Where the nonprofit is unable to provide the required evidence, “they will be helped, but at a certain point we may have to consider approaching other service providers to take over,” but government responses are often not timely: “a lot of people are just caught up into being in government civil-service mode, and they, they don't act with any decisiveness.” Often, this is because:
They're afraid. Well, civil servants don't want to do anything, for fear that the Minister doesn't want that. And, and the Minister doesn't want, because they want to get elected again, so the minute somebody starts, you know, pushing and rabble-rousing, they just all cave in.

In part, Lindsay suggests, because the issues are so complex that ministers aren’t able to fully grasp them, especially in areas like child welfare. Lindsay suggested that fewer difficulties are encountered when departments:

…have cut-and-dried policies. You don't fit into that little round hole. You don't get your money. Simple. If somebody can say ‘Yes, but, yes, but, yes, but,’ the answer's still going to be ‘no.’ Well, in the other programs, they say ‘Yes, but’ and we go, hmmm? Why? Yes, but, oh yeah. Yes, but, okay, well. And, and the next thing you know it's all over the place.

However the decision is made, once funding is in place:

…it was really about building relationships with those agencies. Listening to them, letting them vent. I was really lucky in that in the first two jobs that I had in the department … basically had worked all over Manitoba. I had contact with almost all of the agencies previously, I knew the staff…. I had a really good start in the job in that I knew the players.

It became increasingly important:

…to emphasize the fact that we're not just the stick-beaters. We are there to help you. Because we have staff that will go out, sit down with the executive director, the bookkeeper, help them get their reports in line, figure out what they need to do…. The role that I play, like I say, I'm often supporting the agency's interest to the department staff.
For Lindsay, this continues to include frequent conversations with nonprofit boards to review contract requirements—“before they sign on. Do they ever look at them after they sign them? I still don't think they do, for the most part. But, we've made at least an effort.” During board sessions, “I'm not sure that, they're, they're really getting it yet. You know, like, I think there's, there is more that we could be doing in that area, but part of the problem, too, is that the boards turn over, and directors turn over, and all that sort of thing, so it's a continual need.”

Lindsay cited the following incident:

We had one session we did. Maybe half an hour after that sort of liability stuff, we took a little break, and this lady went in the hall, and you know, we thought she was just going to the washroom or whatever. Never came back. The director came back in, and she said, ‘she's in tears and she's leaving, and she's resigning’. She had no idea what it was all about. Because often, I mean, I got on my first board by somebody saying to me, you know, oh yeah, it's only one meeting a month and we get together and talk about a couple things and we have coffee, cake, and cookies and whatever.

4.4.6 Meron

I was pleased when Meron agreed to participate. I felt quite lucky. It came about through a personal (non-professional) connection, preceded by a number of individuals suggesting that Meron would be worth consulting. Meron provided nuanced perspectives that reflected his role as a member of the Legislature’s opposition and, subsequently, as a backbencher and legislative assistant. He was, and continues to be, a committed (and sometimes frustrated) social activist. Meron has also worked for government and nonprofits funded by both government and the United Way. We met twice at Meron’s office.
During our two interviews, Meron described a number of quite distinctive accountability relationships he had experienced. These ranged from trying to work with the disengaged government official busy following marching orders (inflexibly and unimaginatively) to working collaboratively with the curious departmental Director who

…seems so committed to working with the community…. She’s been really great to work with and she follows through, she shows up, she comes with stuff happening, she shares resources, like, she actually gave us this video that you know, that was done in the department years ago, because we were talking about getting new videos done. So it's possible to, to do that, and she's at a level, I think, where she can, because she's a director…. I'm thrilled with it.

Meron was able to describe why she felt personalities approached the accountability relationship as they did and the impact their approach would have. Like me, Meron was interested in understanding the nature of decision makers’ accountability for the choices they make: “I need them to explain it. And they should.” Once he had left government, Meron continued to have a great deal to say about the bureaucracy from a community (activist’s) perspective, especially where it concerned a lack of transparency around government decision-making and the rigidity of processes.

I cannot recall whether I told Meron that he was my first participant. Whether I did or did not, Meron was tolerant of long silences, hesitations and rustling paper while I tried to find myself. Meron also provided over twenty names of other people I should be talking to and forwarded information on meetings taking place that were related to my research. Unfortunately, I was not able to follow-up. I felt Meron wanted me to clearly understand what is going on in sometimes very challenging accountability dynamics.
Our discussion started with Meron’s describing in considerable detail his experience while in government, of introducing a big ‘P’ policy initiative, based on consultative community development principles. The initiative instigated by caucus and cabinet and was designed to provide cross-departmental funding to community nonprofits. “The key point in all of this, is that neighbourhoods would be given a role in, allocating funding […] based on the community’s setting the priorities.” Meron talked about the initiative’s subsequent dilution by bureaucrats.

A structural description of my conversations with Meron follows.

Sensing that the then-current way government did business with core area neighbourhoods was failing, Meron became engaged in creating an approach that linked departments and pooled resources that “reflect how the community and neighbourhoods and you know, the economy and society actually function.” Where this did occur, the benefits were apparent: “it was really interesting, because they realized, you know, it would make a lot of sense for us to talk to each other and sort of look at this as a whole area that is experienced together by people in the community.”

The initiative that emerged, designed to support community renewal, transferred responsibility for funding decisions away from government, directly to impacted communities which would identify priorities and develop plans that would be proposed to government for approval. But, Meron’s experience was that:

Bureaucrats are approving or not approving proposals […] in the old, traditional, non-consultative way[….] because the government didn't seem to trust or allow it. […] So, you know, what, what bothers me about this is the fact that communities aren't making those decisions, bureaucrats are still making those decisions […] And that whole proposal writing, and the delays, the ways that bureaucrats have to come back and they ask questions, and the communities and agencies wait for approval….it's really not the kind
of approach to community development that was initially envisioned—of having
government and community agencies, really work more together.

Nothing really changed: “agencies still have to go through this proposal phase and then
there's all of this report-writing and accountability and evaluation, and, and again, it's for very
small amounts of money.”

Cabinet became insulated or excluded from ensuring that the initiative was implemented
as conceived; “there's this whole layer of public staff” who are not facilitating the process.
Community is not really part of the process, they are just delegated to. Speaking from outside
caucus, Meron said:

We would like to sit with you when these decisions are being made, and have people
from our board, or some other kind of community representation, you know, let the board
be involved. And that's how I envision it, and, I think part, [of the difficulty comes from
the need for] community organisations to get out of that traditional mindset of ‘we're just
going to sit and wait for you to give us some money.’ … What drives agencies crazy, is
that whole process of applying, and, and it's all project funding. There's no core funding,
and it's, uh, all about, uh, you know, the government having the agencies be very
accountable. The other piece of this is governments-run programs that are never
evaluated, [or, if they are, they] never shared.

Meron elaborated on his perception of government’s lack of accountability and its
approach to working with nonprofits with several examples. One concerned “developing an
evaluation plan and tools, and that's been the most bizarre process. … We have all these meetings
with a fairly senior person in that department and they kind of treat us like we don't know what
evaluation is. And they… it’s just that they're taking so long. Like, we could have developed this
evaluation plan in a much shorter time, and actually been evaluating our program by now.” And their approach grates:

I don't understand why they're doing it the way that they are. It's almost like she's created the tools and the outline for the plan, and then meets with us to consult with us, and when we tell her how that'll actually work—‘Create something, and then give it to us and take comments’, but we don't really work together to create something together, to create a joint—And it's, that's the tension with government, about how to work with community organisations. … They come with their documents prepared.”

It’s not a real consultation or collaboration. It is simply another example “where it was just going through the motions. And it wasn't really about getting input. It was just so that you could tick that off that you had fulfilled that requirement and you had had some meeting and everyone had a coffee and a donut and went home.” Beyond the farce, Meron was concerned that this approach prevented government from really understanding the project:

There's some resistance to really hearing what the project is really all about and the things that we already have in place and what, what, what we could do [….] some of the, the things that she had written and the questions that she was asking or the things that she was saying, showed that she really didn't understand.”

4.4.7 Mika

Mika is a very experienced and passionate front-line worker. She had worked with several nonprofits with, I believe, one of the very rawest areas of social services— abuse. She had been working in this field for over twenty years. Mika was, by far, the heaviest swearer but she was also the participant who laughed the most, asking “in the end, what else can you do but laugh and surrender to the powers that be?” (Mika, 315). She vented eloquently on how demands
for accountability impeded service delivery in ways that surprised me. Mika shifted from indignation to feisty laughter quickly, which “plays havoc with my head” (854). Mika also attuned me to the experiences of front line workers with a sense of responsibility to advocate for voiceless clients. Having recalled a particularly visceral episode of failed accountability, Mika stated:

And now, I mean I can feel my body getting activated and I can feel myself getting mad. I think that that is kind of useful in terms of recognizing and processing the different accountability layers with which I work. Because again, it's not really me working with the clients that has affected me; it is working with all this other bullshit that has done the damage[laughter].

Mika and I met twice at my house for a total of a little more than three hours of recorded interviews.

In terms of the research methodology, conversations with Mika had a ‘purer’ feel. By this I mean that Mika seemed able to effortlessly re-turn to the experience unreflectively. This apparent lack of effort does not imply that, emotionally, it was easy. In fact, Mika showed and stated the emotional nature of some of the stories. We started our second interview with the following comment about the first interview: “When I left, I was charged up, Philip! It activated me at a high emotional level and still does.” The second interview was, almost entirely, hermeneutic in nature; details were not so much added to experiences described in the first interview, but the meanings were explored.

A structural description of my conversations with Mika follows. The setting and service environment may be quite easy to identify. I do not believe Mika is.

Mika, like several other participants, identified what was ‘in scope’: I think about accountability only in terms of the jobs I've had for the past 20 years and I have, kind of, come to
terms with its realities and limitations, because 20 years ago when I started working with nonprofits I had a lot of assumptions. … I have come to accept that, ahhh, more the realities of the situations”.

Mika turned first to her experience where frustration evolved to downright anger when she tried to obligate the organisation, for which she worked, to assume responsibility and act upon a series of related events concerning one of its clients. The client had been very badly (mis)treated (“violated”) by one of the nonprofit’s staff members. Concealed inaction infuriated Mika.

Mika found out about the first instance almost accidentally; “we were coming out of the parking lot, she just decided to blurt it all out” because “she wanted to help navigating the court system because she had to testify and she was really terrified about testifying.” Mika thought: “I thought, ‘This just shouldn't be happening.’” She sought details and reported the issue to the Executive Director, expecting she would understand “that this was urgent and something had to change, to be done.” Nothing was. Mika met with the Executive Director again: “She appeared to be quite sympathetic and quite concerned about the client. And I felt, ahhh, as if I had her unconditional support. She said she was actually going to go to the board and talk about this.” For months, nothing happened. The court case took place: “It felt almost traumatic for me to be there; to see the client having to be blamed and revictimized. […] After driving the client back, coming into a briefing with the Executive Director and being sort of outraged that, you know, the client had to go through these sorts of things, and asking again ‘what are you guys doing about it?’ ‘Oh well we are working on it.’” Mika learned later that “the Board had no information about my request at all. Zero!” Recalling her misplaced expectation that something was to be done, Mika wondered how she could have been “so fucking stupid to allow this to happen [laughter]. I was so shocked that I felt numb.” At a later staff appreciation event, Mika refused a gift from the
organisation: “Thank you very much for this gift but, you know, as a worker you know that what I need is to have my issues addressed. So thank you, but I do not need a gift from you.” The personnel committee was curious as to why a gift would be declined. She relayed the events to the committee and followed it up with a “four or five page letter.” “They were quite horrified and were going to do all these things— this’s and that’s.” Mika received a letter from the Chair: “It tells me that in future I need to follow policy. Fuck, Philip!” Over time, Mika withdrew: “I think I just retreated inwards,” in part because she felt that the Executive Director had betrayed her (mis)placed trust, and: “that was a huge mistake in terms of my own emotional mental health. And shortly after, I left.”

To make better sense of the level of the organisation’s inaction, Mika dug further, asked questions, looked for patterns and learned that, in future, “when I have concerns that I need to be taken [up], I will do so in writing so there is at least a paper trail….. I don't see the big difference other than that I am more able to release it!” [Laughter.] Writing letters is the process of “articulating the situation or concern to the powers that be, … and in that process I am able to let it go … as someone who has been in the trenches, I have to judge for myself what I have energy for. … I had done my part: By letting board, management and government know. Whatever that cast of clowns chooses to do, no longer has anything to do with me. I am exhausted!”

Mika describes two other examples where “there was no accountability” and “something stops working,” possibly because of a combination of incompetence and indifference. In dealing with one instance, Mika states: “I am no longer dealing with the issues that they came into the site with, I am dealing with how they're feeling about how they were treated by the staff.” Reflecting on a series of behaviours by one senior staff member, Mika felt that “Any one of those things would've got somebody fired in any other kind of organisation.” When Mika was asked about it by an external party: “Philip, I was quite honest and quite direct. I have two suggestions:
either find somebody from another agency or shut the place down.” Staff essentially distanced itself from assuming responsibility for a client:

She had overdosed and was unresponsive. So [the employee] went up to two clients and asked them if they could look in on this client during the night. And she left. [The clients would] go down and poke her, I guess. [then, concerned, they called 911] “And the 911 operator says ‘you need to perform CPR.’ And so when this client is telling me this, she is quite traumatized because the last time she performed CPR on anyone, it was her son and he died. … Philip, even as I'm telling you this I am getting so fucking pissed off.”

After telling the ED, Mika was assured that the incident “would be looked at.” Mika then completed the required ‘critical incident report’ which, she felt, was never shared with the funder because “she didn't seem very enthusiastic about receiving the report or very welcoming. It was like I had given her a piece of paper and it was well ‘oh, what, what I do with this?’” What happened next:

…defied belief. … Philip, this is where I need to accept and surrender. … I thought that she would be fired. I really did. I mean that was such a gross… I don't even know what to say. It's so obvious to me it's like just beyond belief. So imagine my surprise when not only is she not fired, [loud, mirthless, laughter] I am going to go to hell when I laugh!—she becomes the new Executive Director! … That is my experience with the wonderful world of accountability and nonprofits in my field. But I've written some pretty good letters! [Laughter] Like we can stick our head in the sand, avoid it, blame other people. … They are not receptive or willing to take direction or suggestion. So much of it is about self-protection. … They are not receptive to truth”.

Mika suggests that difficulties could be normalized and space be given to address issues without defensiveness
as opposed to pretending we live in a bizzaro la-la land.” Management and the Board
disown difficulties that require their attention by attributing them to “convenient labels
like OCD, bipolar (that’s a popular one) schizophrenia, post traumatic… there was even
a client who … wouldn’t serve because they had been—what was it?—‘Red Flagged’!
…. Six years ago!” Or, “we kinda laugh about it in the business but boards often only
take any initiative when … a saturation point is reached. Sometimes, they don’t even
know [what is going on] and it’s staff or a community member [that informs them ].

Building upon stories, in our second interview, Mika suggests that they and associated
statistics “help organisations collect their money … even if they are inaccurate. … Put more ticks
on the spots and you get more money.” And getting to the truth is difficult: “What happened?
Well that depends on who you ask in the grapevine.” “At some point, someone is going to have
to judge which story fits for that situation in the best way they can.” It is difficult though, when it
may not be the truth that is wanted, but “warm and bubbly stories [that] placate are preferred.
[The] image of the site and the Director are protected at the cost of staff or client.” Sharing
unwanted information may lead to “retaliation,” “payback,” or being the target of “crazy
making” where you are “kept off balance.” So Mika has had to calculate “how far are you
willing to stick your head out” And still, if you do decide to say something to authority, it may be
a race “to get the first crack” (at telling your version of events before alternative versions are
told) Some stories had little relationship to the truth as understood by Mika, though “stories were
so wonderful … with positive uplifting stories all over the place. [Laughter] It boggled my tiny
mind.” Stories are part of a plot that all concerned may not be privy to, but do, in Mika’s opinion,
often require the tellers to “prostitute themselves.” Despite all this, Mika remains philosophical:
“When it does come back and bites you in the ass/arse, you learn from it.”
4.4.8 Sam

Sam, like Meron above, was not known to me before I started seeking research participants. He was recommended to me by a past colleague. My decision to pursue the lead was partly due to my interest in the field Sam worked in—broadly, the criminal justice system. To be a more precise while remaining vague enough to protect Sam’s identity: Sam had worked closely with probation services, the courts, criminals and victims, Corrections Canada, Manitoba’s Department of Justice and nonprofits associated with justice, including sentencing and restorative justice.

Sam was the only participant who focused on experiences gained in a previous role only, focusing on his involvement in “the conceptualization, development and implementation of the [new] program.” While those past experiences remain connected to his present role, Sam chose not to speak about current experiences. We met twice at Sam’s office. He did let me know that agreeing to see me was prompted, in part, by a sense of compassion because he too had had to complete a thesis at a busy time of life. For this, I remain very grateful.

During our interviews, Sam focused on his experience incorporating a high level of understanding of accountability in program design, a purpose of which was to establish the initiative’s legitimacy and coherence. The steering committee, upon which Sam sat, put considerable effort and thought into ensuring that funders, nonprofits, and community stakeholders’ goals were explicit, reasonable, flexible, and aligned, and that the program effectively avoided “the pitfalls of the former program,” an earlier iteration which had unrealistic, “grandiose” plans, for which accountability could not be ensured, as they “often were idealistic and not possible to enforce.”

I sometimes found it difficult to understand where precisely Sam had been located in the funder/funded continuum. It challenged my paradigm and some of the more categorical
organisational models and contracting methods that I was more familiar with. The arrangement’s logic—significant continued civil servant day-to-day involvement in a nonprofit program—seemed to counter accepted norms of organizing and the entrepreneurial rubric of New Public Management and the consequent applicability of a Principal/Agent conception of accountability.

Once an initial three-year pilot came to an end, future funding became the Province of Manitoba’s responsibility. Upon assuming that responsibility, program staff became employees of the Manitoba Government, while Manitoba continued to provide funding to the nonprofit to cover operating costs. The program director was responsible to both the Executive Director of the nonprofit and the Provincial Area Director for Community and Youth Corrections. The program also had a steering committee that, in some cases, seemed to function like a board of directors. I did not have the opportunity to clarify the arrangement further, other than to note, time and time again, that it was highly functional: “I thought it was innovative, and maybe I'm a Pollyanna about, you know, about it, but it, it worked”, although it required people “to have very clear lines of accountability and very good communication” and sufficient good will so that the program could be improvised and “band-aided and bubble-gummed together”. Later, Sam attributed part of the arrangement’s success to his ability to straddle both sides of the divide: “It was a fascinating position to be in: I could bring, you know, information from the community to the government. And, and vice versa; from government back to the community. It allowed for a good flow of information and we, the three of us, just deal with the issues”.

I saw the program as an adjunct to Manitoba Justice, but the nonprofit organisation delivering programs remained largely independent and was affiliated with government voluntarily. What I continue to wonder is if a (possibly premature) implication of this illustrative, sui generis, arrangement nuances the discussion of nonprofits’ dependency on government
funding (Hall, 1995), to governments’ growing dependency on nonprofits’ expertise to deliver programming.

A structural description of my conversations with Sam follows. Because of the frequency of identifiers, it is more truncated than previous descriptions.

Sam was invited to participate in the development of a new program. All participants were there willingly; involvement in the development of the program was motivated by the enticing nature of the program and a shared philosophy and excitement at the challenge presented: “Can we change the way, philosophically, the way we do things? Is that—it is possible. And just to be involved in that process… and, you know, yes, it was fascinating. And I think that was appealing to all the staff who worked here, because we all worked very hard, and we're a very tight team. It was good work.” From the program’s earliest conceptualization, interests were aligned or became aligned; people did not come into the process with foregone conclusions: “We sort of talked about a concept of what the program would look like … and held a community consultation to determine if there was interest amongst the stakeholders.” Stakeholders included individuals with considerable expertise in the field:

At the end of the day, um, we came out with an agreement among all the stakeholders that yes, they would support the development of such a program. We talked about where the former program had, you know, just some of the, the issues and problems with it, and then we talked tentatively about what a, what a, you know, what a new program would look like.

There was an eagerness to assume accountability for all aspects of the program and not to “foist” things off to others. The development and consensus around evaluation criteria and tools ensured a high level of transparency and program clarity that combined a pragmatic blend of what is seen to work and the philosophy, values, and principles of restorative justice. The result was “really
cutting edge stuff. … There was, you know, full cooperation and agreement on how to proceed with the evaluation and what we were doing and the importance, and we all understood why.” Sam ascribed the commitment of funders to the level of legitimacy established by the steering committee and its affiliates and partners.

Sam also recollected, sometimes romantically, the different accountability climate of the early-mid nineties which allowed for greater experimentation and innovation: “Oh, my goodness, it's so interesting…when, government was different in those days [when there were] government grants from Federal money, for innovative demonstration projects. … And there wasn't the accountability that we have in government now— there was more of an attitude what, what can we do to make this happen?” Sam contrasts it with the current climate: “It was wonderful that that could happen. I don't know if that would happen nowadays. There's just not the freedom to do that anymore that there was in those years, you know. It doesn't, it no longer exists. [Where things] were done at a street at that street level—improvisation community development—we did it together.” Recollecting the sense of achievement in those headier days: “So I think the exciting part, for me, and I just think of it and I just, "Yay!" It was just very rewarding.”

Beyond the climate of accountability and the more glamorous experience of program development, Sam recalls the more routine aspect of accountability, too, characterizing accountability to be something shared between parties, not simply something that is demanded by one party of another: “I had faith in the process and in the individuals involved.” Where difficulties arose, especially regarding the odd organisation and consequent reporting structure, the “biggest piece was to be mindful of the words I choose to communicate. You do have to communicate, but it's about being diplomatic in that. I don't know if that's making much sense. There's quite a risk of things being taken the wrong way.” Beyond the importance of communication, there was also a flexibility of an ambiguous reporting structure that could work
in the interest of accountability, not against them, provided there was a commitment to make it work; “I found it, personally to be a challenge, and I enjoyed it, and I felt it was possible, because I thought we don't have to, or why do we, or why do I, have to fit into this box?”

The final theme, which arose periodically throughout our conversations, was the program’s involvement with the client— the offender. Sam described the process of determining the offender’s readiness to comply with the non-custodial sentence requirements and the existence of supports that might be needed. I noted that the conversation with the client had some startling parallels with conditions contained in funders’ contracts with service providers. What was lacking in contracts, but present in Sam’s discussion of client accountability, was the assessment of supports based on the client’s perceived capacity, and an articulation of a flexibility around: sanctions:

Some breaches are zero tolerance, you have no choice, you have to breach, but, you know, say if you've got a drinking issue and you can provide them with additional support, sort of, so breaching becomes a last option…. They've agreed to participate in the plan, you start developing the plan for them, but the wheels fall off the cart and things don't turn out, you try to re-negotiate, … if there's a willingness to do that, you do that, because it's for everybody's benefit. And we're not all perfect.

The caution Sam sounded in two separate contexts was the consequence of a failure to adequately hold the client to account: “the public backlash” in the event of failure would have been significant, especially as “you're moving politically into a climate of zero tolerance, with domestic violence in Manitoba, and, boot camps.” And, despite a high level of transparency to the committed cognoscenti, there had been an ironic element of subterfuge in securing funding: “It was sold purely as a restorative justice program” with the associated, then, ‘au courrant’ noble notions of reparations to the victim and victim satisfaction, while it actually embedded “what
works literature and practices,” centring on the offender, not on either victims or issues of reduced recidivism through ownership, awareness, and responsibility for criminal activity. Recidivism was a concern; it was looked at through the window the pilot created by considering criminogenesis. (Here, amongst all participants, I have made the greatest inferential leap.)

4.4.9 Myself as Participant

Over the period of data collection, most of which occurred in September and October of 2012, I continued to note and reflect on my day-to-day activities, role and observations as they related to my research. Most of my observations were fairly quotidian, perhaps providing me with little more than another example of an aspect of accountability with which I was already familiar. What became very clear to me extraordinarily quickly, though, was that accountability systems, standards and demands are not universally applied: inconsistencies, allowances, flexibilities, and discretions prevail (despite frequent protestations of fairness and impartiality). I noted too that many of the concerns I had as an Executive Director not only persist, but were shared by participants and others, regardless of the formal positions they held.

Today, my regular activities include assisting agency Liaisons respond to late, incomplete or worrying reports, reviewing assessments of nonprofit funding proposals, new contracts, and contract amendments, and, responding to clients who were unhappy with an aspect of the service or treatment they had received from an agency funded through my office. Quoting Jordana, during this daily stuff, I often felt that “‘we’ were ridiculously tolerant. And part of this is … a concern that we were being more flexible with this organisation than we were with anybody else” (Jordana, 1270). With my perceived liberality, I am aware that my concessions to one agency or another have appeared unpredictable and frustrating to staff wanting consistency, clear standards, and enforced compliance. Quoting Jordana again, I felt that: “in spite of all of the
challenges that we faced, our purpose was … for the program to continue to operate” (207). And the method is to “coax and guide and suggest, as opposed to saying, you have to do this” (91). I also became aware of others, including some Liaisons, who wanted me to become more open to considering all sorts of different possible contracting, service and programming configurations. My questions were mostly unwelcome and constituted resistance or ‘push back.’ Righteous, very forceful, demands to ‘get it done’ are obeyed where the consequent curdling becomes a problem to resolve later. I also became worried where nothing in particular was wanted of me; copying and pasting of previous years’ authority seeking documents and inattention to the content of reports was regarded as sufficient. When I felt required to, complyingly, implement something that felt uncomfortable with, I oscillated between an indifferent surrender, possibly career-limiting protestations and a careful assessment of what my role should be as civil servant seeking to implement policies originating with the government of the day. Time and other pressures faced by me and by others may prevent me from being persuaded or cajoled to ‘get on board.’ Or it may be my sheer bloody-mindedness or my fixation with old ways in changing times. My signing of the oath of office comes to mind too— what ought I to be doing, especially where I feel different requirements might be contradictory.

During the research period, four special issues were playing out with which I have, minimally, a peripheral involvement in virtue of my position in government. Each one has a bearing on the accountability landscape and helps explain the tone of some of the participant exchanges. They also contribute to my understanding of the phenomenon. In no particular order, they are:

4.4.9.1 The Reducing Red Tape Initiative for non-profits.

I have been actively engaged in getting agreements that fall under the Initiative, that involve my office, developed and signed. In addressing the exigencies of the Initiative, I first
became increasingly aware of the complexity of chains of accountability and the limits of discretion at a local (Manitoban) level, where the province was administering funds under agreements with the Government of Canada (e.g., the Canada-Manitoba Labour Market Development Agreement (LMDA) and Canada-Manitoba Labour Market Agreement (LMA)). Both define who can be ‘worked with’ and what costs can be incurred in the process. My office’s upward accountability to Canada became an issue as the Initiative challenged our upward reporting’s automatic nature; we were going to have to be more thoughtful and make some difficult changes that the office was not well-positioned to do. Initially, individuals from my office made suggestions that contracts with organisations receiving funding through ‘bilateral’ (Federal/Provincial) agreements ought to be exempted from participating in the initiative. The argument didn’t fly. Another approach was to question why the province would commit to funding to selected non-profits beyond the end date of bilateral agreements. To the disappointment of the exasperated, this didn’t fly either. My sense was that the apparent reluctance of some to champion the change was absolutely not due to disagreeing with the collaborative principle of the initiative, it was to the accountability and performance records of some of those organisations that were selected to participate, and the fact that the Initiative meant a great deal more work, especially in the short term—work for which we were ill-prepared and poorly resourced.

Additionally, the Initiative’s initial urgency and lack of capacity within parts of government required unplanned short-cutting (as opposed to planned ‘streamlining’) and either expensive consultations with Civil Legal Services or, possibly imprudent, inexpert (but more timely—yet still time-consuming—and cheaper) improvisation. I am aware of reducing target outcomes or using less explicit contract language to expedite contract signing and to simply ‘get the money flowing.’ Flurries of emails were sent up, down and around as a sort of prophylactic to
blame. From a public administration perspective, I now worry about who, in government, is accountable for what activity and which non-profit program. I wonder if accountability has been diffused across departments with now one area taking ownership. In most instances, I believe this uncertainty exists because necessary processes and mechanisms (at ‘streamlined, single window access points’) may not yet be in place, especially where a more discretionary response is required.

Beyond the capacity issue—and this one is more worrying to me—political direction seems to have resulted in some ‘disowning’ by Liaisons and others of ‘their’ funded programs: On-going funding is seen to be a foregone conclusion regardless of performance, so internal to government, we have attitudes of indifferent ‘whatevers.’ ‘Buy-in’ to an initiative that, conceptually, was universally praised, was lacking. The tone of directives to bureaucrats was similar to the tone of Principals’ directives to Agents: They have rubbed the wrong way. More recently, the language has softened as timelines became more manageable. Liaisons were turning their attention to where they feel they have more purpose and feel less irrelevant. A worrying (albeit time-saving) reduction of red tape may naturally follow, with the bits of tape fluttering.

Cynicism around the manner by which the nonprofits were selected to participate in the initiative has, in my experience, been quite rife. Participants also reflected degrees of cynicism: “I think it was buddies” (Lindsay, 1860). Rhetorically, Meron asks: “I don’t know how those thirty-five organisations got picked. That's a big mystery to, to people in the community” (1005). Kole: “I won’t even ask. It’d be their favourites” (811). One research participant who was involved with one of the selected nonprofits “didn’t notice any difference” (Andy, 1384) following selection. I echo Lindsay who, when talking about situations where selected organisations already had a multiyear agreement in place, states: “Some of those red tape ones, how and why they were ever on the original list was ridiculous” (1587). Despite the existence of a vague curiosity, I am not
aware of it being sufficient to result in clear questions being asked of those who might know, in part because there appears to be a low expectation of credible answers. In several instances, accountability mechanisms and tools have become confused, responsibility for responding to information is consequently uncertain, and any eventual non-political response is tentative and possibly fearful.

I wonder if an evaluation of the Initiative will show some disappointment on the part of selected nonprofits in government’s failure to lay the necessary internal groundwork, including a clear locus of control and expertise, to coordinate the initiative. I am also curious to see the extent to which the benefits of longer term funding and streamlined reporting are being felt by both nonprofits and the bureaucracy.

Knowing something of their involvement with the Initiative, my interview prompts with Andy, Lindsay, and Meron were influenced by my wish to know more about their related experiences and their understanding of what was taking place.

4.4.9.2. The possibly untouchable.

Very closely related to the (Reducing Red Tape) Initiative, in terms of consequences, was the apprehension colleagues shared with me that there was a group of nonprofits favoured by government. To bureaucrats who ‘receive direction’ from upon high to provide funding, this group of nonprofits are perceived to be largely untouchable, regardless of the ambiguity of program aims, concerns program’s ‘fit’ with funding parameters, organizational capacity and expertise, sundry planning issues, levels and type of community support, and other criteria. I might experience the consequences of this, thus: The Liaison completes the necessary paperwork and reviews reports, such as they are, and wonders whether to respond diligently, understanding that diligence might simultaneously look like inefficient bureaucratic obstructionism to the non-profit and its patron, and like thorough and conscientiousness work by the Liaison’s supervisor.
Or, will the more savvy supervisor tell the liaison to let things go, perhaps by noting but not acting on information? To avoid an uncomfortable complicity, I am aware of government employees who have replaced the word ‘recommended by’ on authority seeking documents with the a more distancing ‘prepared by’ above signature lines. Whether this is legitimate examined through the lens of the Oath we sign, is debatable.

Once the contract is in place, I see questions of diligence persisting: How much attention should or should not be paid to concerns? How much noise should be made? Who is to hear that noise? I echo Jordana and Lindsay: “There's a challenge there too. Because we know that there are some things that we're either not going to be able to touch, or if we touch it, we're lighting a fuse to a very large powder keg (Jordana, 2.1210). “I think they're afraid. Um, they're afraid. They're afraid that.....well, civil servants don't want to do anything, for fear that the Minister doesn't want that. And, and the Minister doesn't want it because they want to get elected again, so the minute somebody starts, you know, pushing and rabble-rousing, they just all cave in” (Lindsay 1.810). So, I am increasingly aware of colleagues, as well as myself, trying to work out what to do. One approach is to not be seen to notice troubling things. We risk that, if the concern is noted by somebody else, we need to have sufficient plausible deniability without slipping over into disciplinable incompetence. A related practice is for the Liaison to suspend disbelief: “So we ask a question, we get, we get an answer. So we've done our job. … We never get to the bottom of things, and we know that they're very good at telling us the exact answer that they think we want to hear” (Jordana, 1234).

These two challenges—around contract clarity and on-going contract management—are not limited to the more blatantly political (top-down) agreements. Similar issues occur where the Liaison has not been informed of the agreement’s purpose, as perhaps forming part of a broader strategy. Not being present on the ground floor can lead to significant difficulties with the
accountability relationship later. Where there is not a common sense of purpose, a meeting of minds or an alignment between parties within the Principal camp, difficulties with the Agent are almost inevitable. Liaisons will focus on the letter of the agreement and ignore its spirit. Advocating initiators might focus on the spirit and see little value in the letter. There would seem to be considerable benefit in investing effort to ensure that both letters and spirits are better aligned at the outset.

The prompts I used with Sam, Jordana, Meron, and Kole were influenced by experiences working with the ‘Favoured.’ With Sam, it was less to do with Favoured nonprofits as it was to do with my wish to understand Sam’s experience of the rare alignment of interests.

4.4.9.3. Working with a budget deficit

In my current position, I am aware that Manitoba’s deficit has prompted a slight change in the tone of discussions (not yet clear action) around non-profit funding and accountability. I have been required to identify where our supposedly ‘discretionary expenditures’ are, indeed, most discretionary. We are to think about making hard choices on which organisations we continue to fund and the level of funding. In the absence of a comprehensive program review process, I came up with two tentative lists. The first list was based on reported outcomes—a ‘blunt indicator,’ supplemented by more sophisticated contextual information, including our capacity to support program changes. Discussion of this list would have been my preference. I also came up with a significantly different list which excluded any program where I anticipated the political costs and electoral impacts of a funding reduction to be unpalatably high, either because of the presence of more organized interests, or because the organisations concerned belonged to the Reduce Red Tape Pilot and/or the ‘Favoured’ group, described above.

The paragraph above concerns a review of our current portfolio. Responses to new funding requests coming from the community with no obvious advocate internal to government
are typically very cautious, possibly unimaginative, and often begin with a series of off-putting, difficult questions. There is a wariness of entering into any new funding commitment where the need is expected to be on-going. I wonder if we—my office in particular—are regarded by nonprofits and new applicants as being less approachable than other potential funders. Protected by parameters of bilateral agreements where the province can exercise less discretion, the rejection of new proposals can often be accompanied by an evasive ‘our hands are tied’ appeal.

The way I approached interviews with Kole, Mika, and Meron was prompted by my wish to see what their experiences were regarding the Favoured and the Nonfavoured. (The Non-favoured are those whose applications are assessed by established criteria only, and are to be carefully distinguished from the out-of-favour—those identified for funding reductions or culling). From discussions with Meron, in particular, I have realized that funders’ decisions often appear arbitrary to parties submitting proposals. When speaking to Errol, some of my questions were prompted by Errol’s questions about limited use currently being made of performance contracting where nonprofits are reimbursed once targets are met.

4.4.9.4 Contracts with immigrant services.

In Manitoba, particularly in Winnipeg, the Departments of Immigration and Multiculturalism and Entrepreneurship, Training and Trade, have been discussing and implementing an on-going series of changes to the delivery of settlement, language, and labour market programming services to immigrants. Changes will have an impact, as yet unspecified, on programming and funding arrangement for a number of nonprofits with which the two departments have contracts.

When discussing future changes, ‘big P’ considerations did not feature prominently (considerations of clear electoral significance). However, discussion time did seem to me to be divided equally between a commitment to ground future decisions around service delivery on
clear evidence (and that available evidence) and ‘smaller p’ considerations around which department was accountable for which services. These latter considerations often stalled or derailed more constructive discussions on service delivery models. Pragmatic models were proposed where one department would assume services for the client category ‘newcomer’ while the other group would assume responsibility for all other immigrants, excluding the subset ‘Newcomers,’ regardless of any similarities or differences in clients’ needs.

An additional layer of complexity was added to an already protracted process the moment the Government of Canada began the process, in April 2012, of resuming its management of Federally funded settlement programming. Manitoba’s two departments are unable to maintain current services in the absence of Federal dollars. The departments will not make any future funding commitment until the Government of Canada has made it clear what services it will purchase. While the number of known unknowns is clearly sufficient to prevent the development of a comprehensive future strategy, building upon known knowns to develop a partial strategy might indicate that Manitoba continues to retain a degree of autonomy. If I assume that the exercise of its remaining autonomy will adversely impact affected non-profits, I would expect an adverse reaction from the non-profits and the broader community with possible big P implications. Indicating that the Government of Canada’s ‘unilateral decision’ is entirely responsible for the current predicament absolves Manitoba of blame.

In the back of my mind, I continue to wonder if this (re)distribution or attribution of responsibility to the Federal government can be presented in a way as to make Provincial responses, credibly, an inevitable and necessary consequence of the Federal changes only. The sense I have from discussions with colleagues in the sector is that they are not convinced, and the Province’s manoeuvring has further eroded the level of trust in the relationship. Meanwhile, the group of vulnerable nonprofits—their staff and clients—remain exposed to a period of prolonged
uncertainty. And the Provincial funders have insulated themselves from being answerable for their decisions because, arguably, no decision-making is taking place. For the time being then, an aversion to negative publicity (and a wish to not be left holding the can) seems to be the best explanation of the Provincial stance. While its helplessness is not absolute, it is significant, and it is accompanied by non-profits, more helplessly, stuck in the middle with their leaders being put in very difficult positions. Where the two camps regularly interact (the touch point represented by the Liaison), Liaisons are alternately embarrassed, sheepish, unavailable for discussions with the non-profit, apologetic, etc., feeling that they don’t have very much to say and are not quite as believed or trusted as, perhaps, they once were. As the Liaisons turn to speak within government, advocating for clear and timely decisions, their frustration mounts with each delay or perceived prevarication. I am aware of the issue being further complicated when the Liaison’s colleagues within government need to refer clients to those vulnerable non-profits and are seeking answers from the Liaison. In situations of this type, I noted that the Liaison identifies more with the non-profit than she or he does with his or her employer: the Liaison’s interests as both a contractor and service provider intersect. A similar sentiment was held by Lindsay and prompted me to add further questions to understand his experience of this shifting identification. A lot of my discussion with Andy, on the other hand, was designed to understand how he experienced the move from preliminary conception to program implementation without political distractions, much evidence of interdepartmental pushing or shoving, or adversarial camps.

These on-going events provided me with a lot to think about and to try to make sense of. Notably, statements in three interviews indicated a possible shift away from experiencing accountability as something marketed as a rationalizing logic, to suggestions that, currently, political string-pulling may be a more determinant factor in nonprofit contracting decisions. And, to be clear, string-pullers may be well positioned nonprofit staff, not, necessarily, senior
government staff. One nonprofit leader was (clearly) overheard by a colleague to state: “Well, if we were just able to be in a room with cabinet at the moment, then…” (we would not have to deal with these fastidious bureaucrats and this reporting hoopla). Interestingly, I have fancied that my and my colleagues’ roles are to describe the nature of fastidious bureaucrats’ concerns, often in the form of an Advisory Notes.

4.5 Themes

Over one-thousand-two-hundred ‘meaning units,’ or coded significant statements, related to participants’ experiences of accountability, were extracted from the 17 transcripts. Once overlapping, vague and repetitive statements were removed, I was left with 1050 invariant constituents (Moustakas, 1994). For each participant, each invariant constituent was put into one, and in thirty-two cases, two cluster themes representing core themes of the experience. These have been tabulated below.

<table>
<thead>
<tr>
<th>Cluster theme</th>
<th>Andy</th>
<th>Errol</th>
<th>Jordan</th>
<th>Kolley</th>
<th>Lindsy</th>
<th>Merton</th>
<th>Mik</th>
<th>Sam</th>
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<tr>
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<td>5</td>
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Core themes emerging from individuals were then combined, refined, clarified and adjusted to build a composite textural-structural description of experiences, meaning and essence. As proposed in Chapter Three, Moustakas’ (1994) adaptation of Van Kaam’s analytic method was used. The composite description provides an understanding of how participants experienced accountability.

Simultaneous coding of a single statement (Saldaña, 2009) would occur when the statement contained more than one inferentially or descriptively meaningful component. For example, the statement: “I realized two things: One, a lot of the information took a long time to get and for us to look at and then wasn’t really being used for anything” (Jordana, 2.973), touches on issues of burden, capacity and redundancy. A little later, Jordana said: “What we were asking for was being interpreted differently by the service providers and we knew we had to refine and provide more definition in that direction about what we meant by certain things” (2.976). This second statement points to issues related to ambiguous reporting requirements as well as issues of data integrity and the significance that could legitimately be extracted from
information provided. The clarity of the request and unreliability of the information helps us understand the earlier statement that it “was not being used for anything,” as much as limited capacity does.

While I have presented the sorting exercise as a linear process, imaginative variation is anything but linear and constant modification was required as each interview was reconsidered in the changing light of others.

Five broad emergent themes were identified: Relationship with Others, Relationship with Self, Approaching Communication, Organisational Capacity, and Behaving Politically. Each emergent category relates to accountability as a complex practice under constant negotiation. I begin, perhaps counter-intuitively, by looking at Relationship with Others, not with Relationship with Self, because how participants spoke to themselves depended in part on how they apprehended the nature of their accountability relationship with others and the accountability environment (as always evolving). We sort of look outside first before we decide how best to dress for the weather.

Figure 2 is a schematic representation of cluster and emerging themes. The frequency of non-repetitive statements in included next to each them. Each theme is described below.

Figure 2. Cluster themes and emergent themes:
4.5.1 Relationships with Others

Participants experienced accountability as a type of connection to others involved in a particularly structured context that functions, truly, “...as the adhesive that binds social systems together” (Frink & Klimoski, 1998, p.3). The connection is dynamic and interactive and characterized by a purposeful process of unfolding and perpetual fluidity: “I realize that it is not something that is fixed or can’t change; it was right at that point...” (Kole 591). “There is the work for us to do” (Errol, 625). The accountability relationship is framed by work that has to be done with others.

No participant confined their descriptions of salient experiences to the nonprofit and funder relationship alone; many examples and considerable detail emerged from descriptions within either the nonprofit or funder camp that arose from, and were prompted by, the primary relationship existing between the two camps. The manner in which participants spoke of these other, internal, relationships was similar to the way that the primary relationship was spoken about. By that I mean that these other relationships were apprehended as part of the same accountability process, not as distinct, stand-alone relationships of a different kind. The same was true of how other external relationships were spoken about. Mika and Meron spoke about relationships with the community. Andy, Meron, Errol, and Sam spoke about accountability relationships between various stakeholder groups.

The (primary) relationship’s materialization between the two camps was not experienced as something exhaustively defined, a priori (in contracts, for example); it was something that is constructed through the interaction of the parties over time, significantly influenced by changes within respective camps. Participants all alluded to the need for sophisticated and nuanced responses to unpredictable eventualities. In other words, the relationship was not experienced as
something to be construed as a purely administrative one defined only by the series of prompts to communicate at particular times and in particular ways, as contained in reporting schedules, contracts, memoranda, etc. Meron suggested that to conceive of the relationship between the two sectors as limited to scheduled reporting alone would doom the relationship. Meron, referring to an experience with a new initiative where things were going to be done differently, “they tried to hire [bureaucratic] staff that were going to understand the community [and would not] close in on themselves” (310). Meron lamented the fact that “Government [often sees] something on paper. They don't visit the community organisation. They never actually see things in action. They may look at a, look at a website, and they read reports, and they read stuff you produce. But that's, that's different than living it” (1373). (The possibly atypical degree of positive engagement in the relationship may be a limitation of the research and is discussed further, in Chapter Five, under ‘Limitations’.)

The existence of a formal accountability relationship was also often preceded by an informal sense of obligation of mutual answerability. Relationships had histories that predated formal arrangements. Formalization was a step in a continuum with senses of an obligation to be answerable emerging beforehand. In Sam’s case, the sense of mutuality or voluntarism characterised the relationship long before a formal accountability relationship was established. In conversation with Meron, on the other hand, it was clear that there were those who wished to avoid establishing or recognizing any obligation whatsoever, perhaps because no mutual gain was anticipated, so that joint effort was not sought. In the examples of this dynamic cited by Meron, community’s approach to government was simply rejected for ‘not fitting criteria’ (paraphrasing Meron, 1508). The government representative “would commit to come to meetings and then not show up, or cancel at the last minute” (Meron,1517).
Between the more polarized experiences of Meron and Sam lay the other participants. We experienced the entry into and continuation within an accountability relationship as quite a fluid and non-coercive process, with ups and downs, periods of relaxation and anticipated periods of intensity, as long as motivations among connected parties were compatible. Typically, participants felt that immediately connected links in the chain had to be shared. In more unusual situations, links might be side-lined, resulting in the formation of new adjacencies where new tensions would emerge and efforts would be made to address them. When a link in the chain senses that its interests are not compatible, individuals occupying that link were seen by participants to negotiate a more passive role as a mere uncritical, passive information conduit, or an active role designed to realign the interests in its favour.

Participants’ relationships with others in the accountability chain were often described as a sequence of interactions that colour or tone the relationship at any one point; there is a turn-taking which sometimes flows and sometimes stalls, depending on the existence or absence of an established repertoire of responses. Kole and Lindsay alluded to phases, or chapters, or watersheds where one disposition or atmosphere was replaced by another. Lindsay remembered her experience as Executive Director of a nonprofit: “There was a turnaround […] from […] that really adversarial atmosphere [to one where we needed] to understand that government is also just trying to do what they think is best as well. They're not really there to make your life difficult. They are there because they want to improve things for the system. So it's up to you to figure out how to improve the relationship” (342). Often, changes in individuals will alter the relationship; for example: “I know that once their executive director leaves, the organisation will change, so I back off a bit. We sort of meet them halfway because they are now meeting us halfway” (Errol, 1066).
The relationship was sometimes apprehended and presented as dyadic, mostly collective, and occasionally individual. The turn-taking nature of the accountability experience has the effect of quite firmly passing the ball into the other’s court. If the other does not play it when expected, the game is put on hold or another, more forceful turn may be taken. Errol, for instance, spoke about passing the ball and it falling to the ground, which is felt to be unacceptable. Errol escalates the concern: “What will make me pursue it is the fact that I just don't think that someone in his position should be allowed to do that, and continue to do that and lead his executive in that behaviour” (424). Kole, on the other hand, talks about receiving the ball and preparing to play it: “After the meeting, we were clear, maybe for the first time, what they needed from us and when they needed it…. We knew what we had to get back to them” (861).

4.5.1.1. Having expectations.

Participants spoke frequently about accountability as a notion that legitimized having expectations of other parties in the accountability chain to interact in particular ways. “I was expecting something to be done” [mirthless laughter] (Mika, 291). Expectations are not always clearly articulated: “It wasn’t verbalized, but it was still understood” (Errol, 502). Regardless of where one worked in the chain of accountability, participants assumed that they would provide and receive information, including any prescribed explanations of behaviour, in accordance with an ambiguous normative code of behaviour, and overlaid with explicit requirements. Somewhere between the normative minimum and the greater weight of obligation explicated in formal agreements, including contacts, participants experienced degrees of surprise when mutual helpfulness and that sense of obligation was not in evidence. This dissonance flowed across the divide and within camps. Within the nonprofit camp, acute experiences of dissonance were cited by Andy, Mika, Kole, and to a lesser extent, Errol. In the four cases cited, unmet expectations
were experienced by front-line workers of their board (Mika), the board of management (Kole),
management of the board (Andy), and within the board membership itself (Errol). Jordana’s most
acute experience of not having seemingly legitimate expectations occurred when requests for
information from government to the non-profit were simply refused. Lindsay cited examples
within the bureaucratic hierarchy, and between it and the nonprofit camp, as did Meron. The lack
of mutuality manifests itself essentially as an unhelpful—to the individual holding the
expectation—“stonewalling” (Errol, 452). Sometimes, the failure to meet assumedly legitimate
expectations is so discordant as to make one “flinch” (Errol, 290).

Participants spoke about their experiences of getting other parties in the accountability
chain to meet expectations and to behave in particular ways as being what prompted much of the
content of our discussions of accountability. Errol spoke about a significant part of his
experience of accountability as “cultivating a certain kind of behaviour” (651), which is “ethical”
(Andy, 1243). Participants’ involvement in accountability was often described as contributing to
meeting this instrumental end of building relationships with other links in the chain over time so
that one party can prevail upon another to be assistive; to be helpful.

How participants understood the effectiveness of the different strategies they were
engaged in, and factors which facilitated or hindered change, are discussed below. At this point,
it is important to begin to appreciate the centrality of the differentiated individual in
accountability relationships; it is not abstracted. People are doing jobs by interacting expectantly
with others. Responses to (interim) strategic failure could result in the adoption of more assertive
and coercive strategies or withdrawal. Again, seemingly institutional responses are preceded by
personal, sometimes invisible ones: “We would get angry. And kind of curse” (Jordana, 493). Or,
with greater finality: “I didn't want to give any more to an organisation which treated clients so
shabbily. I was done. Finished” (Mika, 202).
4.5.1.2 *Satisfying expectations.*

Participants spoke about the pervasive need to both provide and receive information with adjacent links in the accountability chain merely to satisfy formal reporting requirements. They did not feel that much of the data provided informed decision-making. Rarely were participants called on, or called for, to provide back-up or proof of this information. Kole attributed this aspect of accountability to be due, in part, to the “self-explanatory box-ticking” (Kole 189) nature of the information required. For both Mika and Kole, the information was mostly concerned with demographic and program statistics, including things like the number of telephone calls received. Lindsay and Kole mused aloud about the utility of a lot of this sort of information. Lindsay recalled challenging colleagues within the funder camp as to the information’s use, advocating on behalf of the non-profits that as it served no useful purpose to the funder, the funder should cease demanding it. Jordana went through a similar exercise, noting that it had become something of a habit: “It got to the point of, let's stop reporting it, even though there was resistance from within some staff: Because we'd always reported it, how can we stop?” Jordana, questioning the integrity of the data: “We found [that] we were always asterisking a number of things to qualify [the numbers]” (1062). Mika, speaking as a purveyor of questionable data, stated: “I don’t know how many boxes about demographic stuff… Most [clients] don’t tell us, but we filled them in. Don’t know what [the funder] did with them; I never asked (Mika, 1112).”

In identifying the cluster themes ‘Having expectations’ and ‘Satisfying Demands,’ I had originally conceived of them as being two sides of the same coin: Having expectations and meeting expectations. Mika, for instance, could provide a report and in the process, satisfy the receiver’s expectation. However, as the two themes were explored with participants, satisfaction
was provided where the stakes of the information exchanged was lower: “There was a lot of stuff that didn’t really matter, just wasn’t important. Sometimes it was collected out of habit” (Lindsay, 1201). Satisfaction also occurred around areas where there was agreement among parties on what was needed: “When I felt that we were on the same page, it was much easier to get the information we needed” (Kole 668).

4.5.1.3. Reputations.

The reputation of others and of one’s own reputation were considerations that occurred fairly frequently during discussion. Very quickly and dramatically, they could move a dispassionate conversation of experiences of accountability as a collective processes concerning degrees of instrumental collaboration, into something very much more personal. Considerable importance and feeling was attached to building and maintaining one’s positive reputation within chains of accountability, with particular personal emphasis on behaving in an exemplary manner in the eyes of those occupying (more salient) positions in (more congruent) adjacent links. When participants spoke about the reputations of others separated by one or more links, what constituted a good reputation was seen to depend on which constituent group he or she wished to have influence over, or to be an example to. This shall be revisited below under emergent theme of Behaving Politically, and shall include more than the occasional experience of creating a negative reputation. In this section, the focus is the reputation of research participants. Reputation was often associated with particular skills or competencies related to participants’ roles and, by implication those they had an accountability relationship with, in whose eyes they wished to be seen positively; as being worthy of respect.

In all instances, reputation was linked to individual apprehensions of effectiveness in managing aspects of the accountability relationship. Errol, Wanda, Andy, and Kole all spoke about establishing reputations as individuals working with Boards of Directors on general and
specific areas of board governance, perhaps having one or more special areas of competence, including establishing a reputation for fair treatment in matters pertaining to human resources, establishing a reputation in prudent fiscal and program management (Errol), and in ensuring due diligence and capacity building (Andy and Wanda). Kole spoke about overseeing an organisation’s reporting obligations. Beyond boards of directors, Sam spoke about the importance of establishing reputable and properly informed program interventions. Mika spoke about her reputation as a client advocate who spoke truth, fearlessly to power. Meron talked about the importance he attaches to his reputation as being an effective, consistent and informed conduit and liaison bridging government with the community.

Reputations were seen to develop over time. Lindsay testified to the many years and the different roles it had taken to establish his current reputational stature. During that time Lindsay had had to consistently demonstrate competence in a variety of contexts. Where competency was lacking, Lindsay was required to be honest and admit as much. Like the attribution of trust, the engendering of a positive reputation was seen to be liberating in as much as it allowed the exercise of greater discretion by those with positive reputations, often because they were listened to and possessed authority. Andy stated: “I think they understood. And, you know, they, listened to the information I had from the national perspective. And that’s why I think they were very cautious” (411). Participants were also aware of responding to others’ positive or negative reputations by enforcing or relaxing more formal accountability requirements: Sam’s approach could often be more relaxed. Jordana’s had to be tightened. Errol, Kole, and Lindsay had had to move in both directions according to the particular experiences recalled.

Jordana and Kole spoke about the erosion of their emerging reputations within new organisational contexts through the existence of counter narratives which they were not in a position to challenge with sufficient force. In both their cases and in the case of Andy, they
recalled feelings of unfairness, injustice, and the erosion of their (sometimes hidden) accusers’ answerability. Stress increased as self-esteem was lost, and, in the case of Kole, there was a growing doubt about his capacity to push the changes through amid considerable push-back, bad-mouthing and innuendo: “There were definite times when I thought ‘I have had it,’ I can’t put up with this. … When I heard the same … from ‘Rosie,’ that just got to me.”

4.5.1.4. Trust.

Trust featured prominently in participants’ discussions of their accountability relationships. For four of the eight participants, the growth or erosion of trust were features of their accountability experiences. Conceptually, accountability and trust seemed to be linked in the eyes of those participants; if accountability is the more coercive adhesive, the presence of trust might be its lubricant within the relationship.

Participants trusted that legitimate expectations would be met. Mika, for instance, stated this in the following, layered statement: “You are just trusting authority to do the right thing, to be accountable. You know, to own up” (192). Similarly, Errol’s expectation that the board would respond to the dishonesty of the organisation’s President was something that initially required no further thought; it would be an automatic based on an understanding of cultural norms, a matter of trust that a set of values was held in common.

Beyond trusting someone to do something, participants also expected people to do it right (unless, as described by Errol, there was an acceptance of limited capacity). Participants might not have known exactly how individuals would respond to the trust claims placed on them, but responses are expected to be (dare I say it?) accountable and amenable to explanation. Trusting relationships are felt to be, literally, helpful ones, which allow forward movement.

Several experiences were described that built trust, contributed to its existence, or encouraged its erosion.
Trusting relationships were most in evidence where, as was clearly the experience of Sam, the motives of parties were aligned and there was a personal familiarity with the individuals involved. Formal mechanisms of accountability, including rigid reporting processes and program parameters were not seen to be a necessary precondition for an effective relationship. A great deal was accomplished by parties’ trusting each other’s motivations and expertise. Sam spoke about the existence of discretionary latitude and the mutual benefits flowing from the group possessing creative licence as a result of a fairly profound level of trust. Lindsay spoke about being able to facilitate the introduction of unfamiliar agreements because of the trusting relationships he had developed, over time, with many of the groups implicated: “I really knew a lot of agencies all around Manitoba because of some of the other work that I'd done. I had built good relationships with them. So I had a high level of personal trust. … that really served me well, particularly in the beginning, when this whole service-purchase agreement stuff was really, as some of them said … ‘shoved down my throat’” (1401).

Participants experienced the erosion of trust as being something that snow-balled. It might be initiated from the short-cutting or side-lining of links in the formal chain of accountability. Mika cites one example where she chose to go over the head of her immediate supervisor, not trusting that the supervisor was intending to respond appropriately (because of a different motivation and questions regarding competence and dependability). While this did not succeed in getting the concern addressed any more effectively, it did damage her relationship with her supervisor and prompted a letter being written to Mika requiring her to adhere to chains of command and associated protocols in the future. Meron and Lindsay cited examples in which links were ignored by both nonprofit leaders and senior government staff to expedite change. Meron spoke about her experiences of this being on occasions frustrating, because it succeeded in disempowering links, but also a necessary strategy when a link could not be depended on to do
what it was meant to be doing. In these examples, short-cutting the chains of accountability and established protocols arises out of mistrust and promotes further mistrust and suspicion by those links who note their sideling, and by those who may witness the sideling, especially if the motivation for sideling is seen to be pursued for motives of self-interest or short-term opportunism, or if the sideling is seen to be evidence of opposing and possibly incompatible values. Kole’s growing mistrust of an Executive Director provided a clear example of being side-lined by motives that were self-serving.

When Errol and Lindsay spoke about not having trust in certain organisations, the issues cited included organisations that simply did not have the capacity to produce reliable information. This was not seen as culpable behaviour (by Errol), unless the organisation had the option of developing the required capacity, with assistance, but had chosen not to. Andy and Errol also cited examples where the lack of capacity could not be excused so readily. This will be addressed below, in the section addressing experiences of Capacity.

Jordana provided a clear example in which information provided by a service provider was unreliable and intentionally designed to mislead. Responses to distorted or withheld information were the introduction of coercive accountability measures: a familiar refrain. A sidebar, though, worthy of further consideration, is that distortions may be prompted by a mistrust of mechanisms that collect and process information: “We can't predict how they're going to use the information. … Because we, we haven't really felt that we could trust them enough” (Andy, 1906).

4.5.1.5 Funding.

So far, participants have spoken in similar ways about the four cluster themes above. The camp from which they happen to be speaking cannot necessarily be inferred from what they have said about expectations, satisfaction, reputations, and trust. The theme Funding was experienced
differently by those speaking of experiences as a funder and those speaking from the non-profit perspective. For Mika, issues of funding were but a distant noise, not connected to particular experiences of accountability. It was raised as part of a general comment about a ubiquitous lack of resources within the sector. For Lindsay, funding is part of contracting but not directly part of accountability. In fact, funding’s relationship to non-profit accountability proved elusive, with Meron being the notable exception. Meron mentioned funding 49 times in a single interview, reflecting his deep involvement in efforts to secure funding for various organisations and initiatives. Funding was not, as might be expected, experienced as a potential cudgel wielded by the Principal against the Agent for non-compliance, but was experienced more as something that could be put in jeopardy if the non-profit or its representatives displeased the government.

Andy’s general disposition was echoed by other participants: “There was funding that we had received for, you know, 25, 30 years. So I think they were comfortable [. . . ] I said to the board that there are a lot of negative things that the government is doing, we need to be very careful on how we approach those issues, because you know, there is that huge potential that, you know, you could lose your funding” (104). It was in relation to funding that Andy and Kole referenced the wish not to make waves. Making waves included (but was not limited to) asking funders to explain to funding applicants their funding decisions and, in a related vein, government’s failure to be seen to evaluate its own, internal, programs.

Funding decisions were often not understood and were experienced as something quite random and unpredictable. Meron, for instance, was troubled by the anonymity and lack of government accountability in the process: “where people applied and other people decided who got the funding” (250), as well as the burdensome and unresolved nature of the process: “So the idea that agencies still have to go through this proposal phase and then there's all of this report-writing and accountability and evaluation, and, and again, it's for very small amounts of money.
… drives agencies crazy, is that whole process of applying, and, and it’s all project funding. There's no core funding.”

Processes internal to government are perceived as mysterious and to lack transparency and to actively resist scrutiny. Meron and, less succinctly, Kole and Andy, expressed their impressions of this quite clearly. Lindsay, from within government, echoed similar sentiments. Jordana tells of the efforts that their office went to in order to find ways to continue to provide funding despite the absence of some reports and the inaccuracies and distortions contained in others: “You know, surprisingly, [the question was] ‘how can we do this in a way that is going to keep the program running?’” (1042). Errol, above, suggests that nonprofit funding is fairly stable. Participants described the unpredictability of funding to be more of an issue than the stability of funding. If participants knew that there would be change in the level of funding—even a reduction—they would be able to plan accordingly. It was not knowing what was going to happen in sufficiently good time that created programming and administrative difficulties.

4.5.2 Relationship with Self

Participants initially responded to the demands of accountability while ‘on the job,’ and spoke about accountability as part of this research, with careful consideration. They first had to work out what it was that they planned to talk about and establishing possible ‘no go’ areas. It was difficult for most participants to return to the experience without first considering and making sense of the experience’s immediate, and sometimes broader, context.

Experiences of accountability are not amenable to casual reminiscing: What was most memorable about them, and most amenable to tidy narrative construction, was how the experience was presented to others. To get to how the situation requiring the response was received by the respondent and how the presentation was contrived requires a peeling away of
the layers to get to the more invisible, personal, cogitations. For example, Kole recalled a quiet taking stock before responding to information received: “Before sharing the news […] about the actions of the Executive Director[…] with the rest of the board, I had to think who was on the board then and let it go” (973).

All participants experienced accountability as both a respondent and questioner in a relationship where either role may require more or less engagement or activity. Often, in addition to interrogating and responding, we might simultaneously be observing. What we are doing is sometimes experienced as confusing or difficult or both. Kole recalls feeling the need to seek information from an organisation’s Executive Director, while providing information to the funder, and having to watch both board members’ and the funder’s reactions. Mika’s response to client needs prompted her to simultaneously seek answers from others by questioning and by responding directly to the client’s questions. Jordana had to develop questions for the non-profit while continuing to respond to requests for information from others about that non-profit. When asking and answering, participants spoke about trying to work out internally what needed to be done, and what ought to be done. Participants also had figure out what their role was, both professionally and personally.

4.5.2.1 Making sense.

Participants’ experiences of accountability were characterized by an initial internal, invisible interrogation, or sense-making step to identify what is called for—a determination of what is wanted, what is needed. For participants to answer this, they had to evaluate how they anticipated how individuals receiving the information were going to respond. In conversation with me, participants frequently spoke of the importance for me to understand the context of their response and to not prejudge it. A phrase I learned to use very quickly was: “So I don’t jump to conclusions, can you explain what you mean’t by[…]” This was in response to Kole
asking at the beginning of our second interview, that I “don’t come to the conclusion until you let me scratch the surface and explain properly” (125).

In relation first to receiving information, Jordana, for example, explained that her office had adopted differential responses to information received after considering the nature of correspondence that preceded a report, for instance. Errol would think about the legitimacy of his expectations given that he was aware of the capacity issues facing the organisation. Mika was more patient once she remembered that the incumbent was relatively new to her position: “It took her a while to really understand what was, you know, really going on” (451).

Participants encouraged me to understand how they needed to think before answering because of an underlying worry that, without due care, they may be cast in a pejorative light. Participants expressed varying degrees of fear associated with not responding at all, and responding without care. Again, while this affected those reporting towards the Principal mostly, it also applied to those reporting towards the Agent, especially if the Agent or Liaison felt that the response could result in an appeal or challenge, that went from the Agent to the political sphere: “We are always worried about ministerials” (Lindsay, 781). Fear was invoked by several participants. Meron spoke about its ubiquity: “I think some of it is the fear that you're going to be reprimanded or something, you know…. Skilled bureaucrats know how to work without being seen” (1452). Participants did not talk once about their fear of being discovered doing something wrong, but rather of the fear that what they were being asked to report would be scrutinized and might be taken the wrong way, not be understood and be taken out of context. Negative evaluations, possibly resulting in reduced funding (Andy), could result. Beyond deciding what information to provide, participants spoke about how to provide it. One approach, described by Mika, was to provide added detail to supplement and nuance the required, basic, response. In another case cited by Errol, the supplementary information included the simple fact that the
individual typically involved in preparing reports had been away from work, so the submitted report contained some gaps. Kole invited the funder to a board meeting, so written reports could be discussed at the time of submission. Kole’s approach spoke to another fear: the suspenseful wait for an uncertain response, echoed by Andy: “After, [submitting a report] I don’t know what they are going to do” (1003).

Participants experienced the need to ‘make-sense’ of accountability then, in three main ways. In a very literal way, we needed to understand the question we were asked and the answers we were provided with. We then had to make some assessment or evaluation of what sort of answer or response would not do us harm, within an uncertain environment. We also had, to varying degrees, to determine what sort of response would not elicit any escalation of concerns.

We saw ‘making-sense’ as having an important moral dimension, too. Many experiential statements regarding the cluster theme could have been absorbed by one or more other themes. All participants, and myself, have confronted dilemmas where the choice impacts our sense of our self and our role. At times, we have felt that we are called upon, or even tested, to compromise our beliefs in order to support the authority of the day, sometimes the government. Mika recalled her feelings towards her boss, and was “this close to telling her to fuck-off and walking out. What she was asking was so wrong” (957).

4.5.2.2 Being comfortable.

I have changed this cluster theme’s name and moved some of its invariant constituents in, then out, then back in, several times. Alternative headings have included ‘Self-knowledge,’ ‘Sensitivity,’ and ‘Conscience.’ Closely connected to the preceding theme of ‘Making-sense,’ ‘Being comfortable’ emerged both as something that motivated pragmatic calculations and limited the scope of calculation and restricted subsequent action. Here, I am mostly concerned with the influence of conscience when making decisions related to accountability: “I have a clear
sense of what is right” (Jordana, 1195). It references the moral dimension to participants’ experiences as well as the difficult situations accountability sometimes places people in. It is a point where participants worried less about the evaluation or approval of others, and more about their sense of personal integrity.

Calculated responses to externally imposed (accountability) demands were often seen to have an ethical dimension, as well as the pragmatic dimension discussed above. Personal moral judgements often complicated cogitations: “I knew what I ought to do, but it would open a can of worms” (Kole 235). Participants who described dealing with an ethical dilemma also spoke about an added layer of complication when to satisfy one stakeholder might jeopardize the well-being of another stakeholder. Andy spoke about not wanting to “make waves” (1384) because a number of staff positions were at stake. A little while later, Andy felt that silence was called in order that services to one larger group of clients were not harmed by challenging the approaches to services to another group of clients. Mika told me that you “have to be sensitive to all of it” (391).

Participants experienced accountable behaviours as something that required them to, at times, behave in ways that were contrary to their sense of values. Behaviours were often felt to be compromises or trade-offs, which, to a lesser or greater degree, caused participants to feel that they were acting in ways contrary to their true sense of self. Jordana and Mika spoke of the relief of being able to remove themselves from situations where moral conflicts, and associated personal pressures, persisted over time.

Mostly, participants were able to describe quite clearly what it was that was causing them ethical discomfort or unease. Errol, however, spoke about just sensing that things were not right or somehow discordant: “I sense that they are not telling me the truth” (992). When we pursued
this intuitive sense further, Errol was unable to elucidate much, but did share that his “family doesn’t understand me either” (1412).

Accountability, then, was often experienced as something of a moral burden. We have to weigh the pros and cons of sharing information in ways that might comfort the intended recipient, but risk harming others or cause us to “feel badly” (Mika 1029). What participants proffered in response to accountability was intended to limit adverse, costly, or harmful reactions. In other words, participants generally wished to satisfy but sometimes felt that the cost of doing so was too high. Participants also recalled instances where they did not feel they had, or could, provide satisfaction, or feared that they may not have done so. As receivers of information, participants spoke about receiving dissatisfying information that required them to consider how best to respond.

Participants sometimes felt that the range of possible responses was limited by this internal resistance to sacrificing their personal integrity in order to provide satisfaction. Mika provided several examples where she refused to act in ways that would have caused her ethical stress. Jordana too, felt pushed to act in this way, and resisted the calls to behave in ways she regarded as unethical. Jordana also recounted an episode where she sat on the other side of the fence, where the person from whom she was demanding a response did not comply because they did not believe the bureaucracy had the moral authority to make the demands it was making. The respondent simply refused to answer. Meron too, experienced feelings of moral indignation at others’ failures to respond or otherwise be answerable. Kole and Andy both described events where they felt that the situation demanded that board members make a difficult, ethical stand, but chose not to because it might have proved too uncomfortable. Andy suggested that his board of directors did not seek specific answers to concerns in order to avoid assuming any undue weight of guilt. Mika referred to an instance where the method of communicating information
and adherence to protocols was focused upon, rather than the message itself, in order to minimize discomfort of the receiver who was being called to undertake (difficult) action.

As interviews progressed, I considered, but did not fully explore with participants, my observation that the point at which participants spoke about the pressure they felt to behave in ways that were uncomfortable because they were felt to be contrary to their values was the same point at which they differentiated themselves from the collective, institutional or organisational ‘we.’ The participant ceased blending themselves with the organisation. I noted that participants did not seek support or guidance for the (arguably ethical) stance they were considering taking, or arrange meetings to discuss issues or to seek guidance. They became separated and seemed to be making a private decision where the approval of others became less important. The point at which issues of (dis)comfort became sufficiently acute to cause this inward turn seemed to depend in part, for the participants who discussed it, on the extent of their experience dealing with trade-offs and their familiarity and acceptance of the politics. Mika spoke about developing a thicker skin over time. Errol spoke about his increased tolerance over time. The trajectory of Jordana’s three interviews reflected a more sophisticated distancing and detachment from moral difficulties. During the interview, and again when listening to it afterwards, I confess to feeling an enormous amount of empathy towards Jordana’s experience.

At times, Being Comfortable also required participants to exercise discretion and to seek compromise or less conflict-laden approaches to problem solving. We do not want to follow orders without discrimination, especially if we believe that to do so would inflame or cause us avoidable inconvenience. So, “with some resignation (and often times we would be very busy with other things), … so it was like, okay, we, you know, this was the deadline, deadline's passed, and we're swamped with other stuff. We let it go” (322). Participants expressed no desire
to over-burden individuals occupying other links unnecessarily. When we were aware that enforcing obligations

... would mean spending an awful lot of time looking after this, which meant when was that going to happen and who was going to do that, which could only have an impact on [program development and program delivery], on administration time, to run the centre. Oh, man, if we do this, we're just setting up a whole lot of work....for a whole lot of people, and we're shifting the focus away from what we really want them to be doing. So let's narrow this down. (Jordana, 772)

We may choose to let things ride. Participants were aware that questions or demands could be perceived as threatening. Our desire to threaten is limited and was rarely summoned:

“Our bark is way worse than our bite” (Errol, 698). Jordana recalls an experience where she was perceived to be acting in a threatening way which succeeded in discomforting all parties:

Well, it's probably perceived as a threat. Uh, yet it's, we have not absolutely directed somebody to follow a particular model of delivery. We make recommendations. We, verbally, in person, and in writing, do so. But we don't say, ‘you have to do it this way, or, or else.’ So there's probably some room for interpretation on the part of the service provider. What do they need, how serious are they? Which is both a pro and a con. For us, it's stepping back a bit from being dictatorial ... And allowing them some say in the direction. But it's not accomplishing something that we believe is necessary, in the best way. Or in the shortest way. Or with the least wasting of funds ... we tried to coax and, and guide and suggest, as opposed to saying, you have to do this (Jordana, 516).

5.2.3 Doubting.

Permeating a lot of my discussion with participants has been an uncertainty about how others would respond to their ‘turn’ in the accountability dialogue, and how they, themselves,
ought to best behave in response to perceptions of accountability requirements. As already stated, conversations often started with a drawing of a frame around the experiences to be discussed. The arena described represented the area, perhaps not of comfort for the participant, but the area of least uncertainty or doubt, within which issues of accountability and participants’ dispositions could be described most fully and with greatest fluency.

When I invited participants to talk about their understanding of why others in the accountability relationship responded as they did, invitations were most often declined or suggestions were very tentative. Meron: “Don’t ask me” (352). Lindsay: “I can’t speculate on that” (912). Errol: “I don’t know what they were thinking” (414). Mika: “She did that for her own reasons. I can’t begin to guess what they were” (1021). Kole: “I can’t work out what they were thinking” (821).

I have noted above how participants endeavour to assess what is being called for before they perform their turn: the looking out the window before deciding what needs to be weathered. This exercise often was not seen to give participants clear pointers which they could then follow with blind confidence: considerable tentativeness and caution persisted, especially when the stakes of getting it wrong were expected to be high or the participant’s general outlook was pessimistic: “I didn’t know if anything good would come of me sharing it. I did [share it] in the end, but I wasn’t sure” (Mika, 658). Andy expressed being unsure how best to respond when funding seemed to be at stake. Jordana spoke about uncertainty and decisions to exercise caution when political consequences might follow. Jordana, Mika and Kole cited experiences where they felt that they might engender others to develop negative impressions of their judgement or abilities. Errol spoke about resigning from a board when he felt unable to continue to (doubtfully/uneasily) conform to what other members expected.
In short, doubt among participants around behaving accountably in a way that was successful was a significant but very problematic consideration. Both the concept and the environment, experience, or site within which accountability was discussed with participants was rife with ambiguity and uncertainty: “It is more complicated than chess. I can’t play chess but at least I know how the pieces move” (Kole 201). Kole’s reference to chess is pertinent, as the idea of accountability as a turn-taking activity with others, as mentioned above, was again reinforced. How the other would respond to their turn in the sequential relationship was always up in the air. While Meron did not use the word ‘gamble,’ he suggested nonprofits’ efforts to secure funding as something of a game played without funders sharing the games’ rules. Lindsay, speaking from across the divide, speaks of a similar uncertainty, in part because of the considerable complexity of intersecting, systemic issues, and in part due to the lack of regimentation and consequently, unpredictable responses: “Not knowing will make it [accountability] difficult” (Lindsay, 700). Referencing ‘spin,’ Andy’s doubting here is never-the-less instructional: Sometimes you were kind of hesitant, because you just don't know how they're going to spin that information. Because I think they can, you know, take it whichever way they want” (874).

4.5.2.4 Witnessing (historians).

‘Witnessing,’ as a cluster theme, emerged towards the end of my ruminations. When participants and I were making sense of what was taking place during the experiences described, we mostly agreed on the fact that a lot happened internally, invisibly, and preceded our visible accountability performance. While participants and I discussed the internal piece, we conceived it as a space within which we took time to make sense of what was happening and what we had to do, and I continued to feel that we were missing a central element. In time, the idea that we had been looking and noting earlier events to make sense of what was ‘currently’ happening emerged. In other words, as we ‘made-sense,’ we were calling upon the ‘case’s’ prior history to
justify how we intended to behave in response to today’s issue. Accountability was apprehended as a series of related events and interactions.

What I am calling ‘witnessing’ is something we do, sometimes, almost out of habit. “It’s just something I did [emailed ‘myself’] after each phone call” (Kole, 888). For others it was a ‘case-note’ (Mika) or ‘a-note-to (the) file’ (Lindsay). Participants’ eventual responses then, were seen to be clearly grounded in history and antecedents: “I didn’t wake up that morning and come up with the idea out of thin air. I had seen what she had done in the past […] It was part of a pattern (Mika, 1042). “By this time, I knew what to expect from her” (Mika, 739).

Conversely, Meron and Andy spoke about situations where the lack of continuity of staff and of a documented case history prevented a more rounded, historical picture from being developed and appealed to, to inform next steps. Knowing the history of particular accountability relationships can empower and prevent the other party from successfully pulling the wool over the other’s eyes. Andy felt that part of his role was to peel back the wool placed over the board’s eyes. As noted above, Andy was uncertain that they actually wanted to be empowered in this way, given the added responsibilities that may follow. Meron’s experience was that the bureaucrats charged with implementing an initiative had not been briefed or otherwise advised of the intended workings and spirit of a new relationship. Their disempowerment obstructed forward movement and succeeded in disempowering the initiators, too. For Jordana, in her entry into a difficult accountability relationship, she felt unprepared and unsure how to act: “It [the situation] was a surprise to me so I didn’t really know where to begin or who to believe” (Jordana, 411).

Sam’s experiences were distinctive in this regard, too; perhaps, we thought, because of the seemingly atypical effort exerted at the outset to ensure all parties shared a common understanding of the project’s history, evolution, and intended purpose.
Twice above, I have mentioned the looking out that takes place before we decide what to wear. This ‘looking,’ though, is more than a process of observation and indifferent calculation: it includes our efforts to create a history to which we can refer and appeal when we talk and possibly justify what we have done or intend to do. We become a stakeholder stocking evidence of others’ practices. We build cases to legitimize our future actions. An analogy with the judicial system is useful but not exact, the crucial difference being that, in one case, one’s status as witness is often merely happenstance. We, however, are more akin to potential defendants, intent on buttressing positions, creating alibis and mitigations. Uncertainty and mistrust encourage us to witness: “I just watch and wait” (Mika, 632). We were not beyond considering putting skeletons in other’s closets to help the past come back and haunt, should it ever be deemed necessary.

We were also aware that we were being looked at—gazed at by potential witnesses. “We do not work in isolation. I know that part of the reason I am trusted is because if I say something to one group, other groups will hear the same thing … Of course they talk” (Lindsay, 1202). There is a sense that we are often under surveillance. Andy, for example, recalled funders literally sitting in on meetings to observe non-profits discussing client referrals and referral protocols. Accountability reports are the obvious way Principals are seen to, sometimes gratuitously, survey non-profits. Agents watch Principals too, for consistency and equitable treatment (Jordana and Lindsay). I wonder if the casual gaze occurs informally, while surveillance is more formal and institutionalized. We are alert to what we glimpse and what others might glimpse.

4.5.2.5. Honour and integrity

While invocation was clearest during my conversations with Mika and Jordana, all participants alluded to ‘lines in the sand’ or the limits to pursuing opportunistic interests, through compromise, negotiation, and a pragmatic disposition. There came a point when we all felt we
needed to stick to our guns. For Mika and Jordana, the point was reached when they ceased believing that the position which they opposed arose from the other cherishing a deeply held moral conviction. In other words, it was their opposition to what they regarded as unethical counter claims, where compromise could not preserve participants’ sense of personal integrity. The way personal integrity was spoken about in the interviews was not confined to one’s own beliefs alone, but included fidelity to a broader social or contextual set of commitments, too. Participants gained strength from believing that the broader community would support their stance (if they were aware of it).

In addition to maintaining one’s own sense of integrity, participants experienced it as something others focused on, to challenge. Often this was accomplished by alleging some form of misconduct or underhand behaviour. It motivated the maligned to push back. It raised passions. Jordana, for example, attended court quite recently. As a funder, Jordana faced the accuser: “It just seems completely ridiculous. The premise on which they are basing their lawsuit was that we actually induced somebody to break a contract … I felt that my integrity was being put at stake.” And later: “I was not just being questioned, but I was being told by the accuser that I had shown no integrity in this” (Jordana, 50). For another participant, the maintenance of a sense of integrity was a standard she would not compromise: “my own integrity was way more important to me. I have to be able to look myself in the mirror and be okay with who I am. Boards and organisations come and go. It is about me” (Mika, 429). Often a challenge to integrity was not purely personal: “It was very upsetting to me that my position and my actions were in question, and that the actions of our branch and the staff in our branch … that's something that we, uh, we were not willing to look the other way about, and what that meant to the integrity of the branch and ultimately, of government” (Jordana 2.676). Speaking of an earlier experience, Jordana spoke about coping with a feeling of being “undermined and sabotaged”,
while navigating “a minefield” of aspersions, innuendo, bad-mouthing and rumour. “What I held on to, as this rolled out in front of me, (I thought, ‘this is all so new to me’), was that I'm simply trying to make sense of what's right and what is wrong. Where are our principles? What really matters? Personal integrity is something that I held to strongly” (Jordana, 380).

4.5.2.6 Changing perceptions

I am not intending to make a play on words. Here, I am referring to participants’ change in perceptions of accountability’s nature and workings. All participants spoke about a maturing disposition towards accountability, a sort of demythologizing of its power to bring order. It ceased to represent a (potentially predictable) series of structured processes. For Meron, for instance, accountability was something that was “talked about all the time, but is never really clear” (821). Kole commented that “their rules” (a funder’s accountability requirements) “were not rules at all; they were pointers that they followed when it suited them” (1205). Accountability information could not be used as a reliable predictor of future individual or organisational behaviours: “I now know that you can never depend that they” (the board or the funder) “will do one thing or another” (Andy, 671). In part, changing perceptions of accountability’s functionality follows participants’ lowering apprehensions of the competence and autonomy of others in the accountability chain: “It’s not really up to them to make funding decisions. They just do as they are told” (Errol, 93). Participants’ changing perceptions tended to be characterized by an increased awareness of uncertain political considerations, the reduced scope for independent action, and an accountability relationship that is not characterized by an all-powerful Principal’s supposed power to command of the obedience of the non-profit Agent.

4.5.3 Approaching Communication
Accountability communication was perceived to be consequential and often weighty: “I worry about what we are going to say and how it is going to be taken” (Andy, 89). Evaluations, however legitimate, might be conducted by recipients of information who may be in positions of power and influence. Engendering a positive opinion was seen by all participants to be important in order to avoid negative repercussions, and, regardless of repercussions, to encourage favourable opinions.

Participants are aware of the uncertain nature of possible repercussions to information shared with other links along the chain of accountability. Participants experienced the need to tread carefully, with ever-more guile: “Honesty is not the best policy” (Mika, 314). Depending on the apprehended context, participants were motivated to communicate in particular ways and to take care to frame pieces of information in particular ways; to find the right language that would put them, and what they valued, in a good light, whether one was asking or telling. Mika, for instance, talking about an aspect of client security, was aware of the need to stress certain aspects of the situation “just to get noticed” (755). Beyond competition for the right kind of attention, participants strategized over how to be most persuasive and create more compelling cases. Jordana spoke at greatest length about efforts she and her colleagues undertook to request and provide information that would reduce the effectiveness of the (in this case) opposing link’s effort to repress or counter Jordana’s messaging.

Paradoxically, this seemingly very calculated response to communication seemed to counter participant affirmations of the high value placed on transparency. Errol’s comment reflected a commonly held experience. “Some of them are great, they will tell you so you'll know every problem that they're having, and you’ll know every success that they're having…. And then you'll have other organisations that won't say a word” (Errol, 456). Further, while the requirement to weigh, very carefully, what we ask for and what we tell preoccupied participants
is typically very important, there are times when we didn’t worry about what we said at all. Perhaps because, as suggested by one participant below, we do not feel we own what we share. We are mere conduits.

4.5.3.1. Being cautious, or; “Ask me no questions and I’ll tell you no lies”

Four participants spoke about their commonplace need to understand the implications of asking particular questions and/or of providing their particular answer. The asking of a question might prompt an answer that will require a challenging response— the question might create difficulties for the questioner. In Andy’s case, the challenge was to the capacity of the organisation’s board of directors, which, Andy understood, lacked the requisite expertise and/or commitment to deal with difficulties anticipated to arise from receiving answers to potential questions. “They didn't know because I think they didn’t want to know … and they wouldn’t know what to do with it” (291). Despite prompts, Andy experienced the board to, determinedly, avoid asking problematic questions. Jordana described experiences of not asking a non-profit for too much information in order to insulate the organisation from the risk of being non-compliant.

For Kole, to ask was to fire a shot across the bow and would constitute an advanced warning, possibly providing the respondent with an opportunity to hide, make-up or obfuscate. In this context, accountability was something that was not avoided, but postponed until such time as sufficient ground-work could be laid to deal with the consequences of asking: “I really didn’t want to ask until I (or ‘we’, I hope by this point) had our ducks in a row” (492). Earlier, Andy noted that the Board simply “didn’t have a lot of questions” (323). Until then, questions might remain diaphanous or exploratory, or part of laying the ground-work: “I really didn’t need her to know what we were thinking…. Keep her guessing, I guess” (Kole, 719). For Mika, to ask was, so often, perceived to be a potentially dangerous making of waves, that might incur an authority’s wrath (in this case, the wrath of Executive Director and Board of Directors). The
posing of questions seeking greater detail can rupture relationships within an organisation, let alone between the Principal and Agent. A further disincentive was seen to be the work answers may engender. Jordana provided an example of accidentally creating difficult work for herself following an unplanned (and unannounced) site visit that provided undeniable evidence of low client numbers and an ineffective program model; information that she was compelled to act upon.

4.5.3.2 Transparency.

Eighty-four meaning statements were related to notions of transparency and equivalent terms, and their opposites including ‘seeing’, ‘watching’, ‘observing’, ‘invisible’, ‘hiding’, ‘lied to.’ Transparency was seen as being absolutely central to the entire discussion of accountability, as an actual condition of accountability. We all saw efforts to increase transparency of other parties in the accountability chain as a part of our various jobs. Most of us were also aware of being less than perfectly transparent ourselves, while striving to appear transparent to audiences that matter. Accountability ran into trouble where transparency was seen by others to be lacking. All participants cited examples where calls for greater transparency were resisted. Meron was particularly frustrated by the government’s secretive review of funding proposals, concealed by the “traditional bureaucratic approach … not the open, collaborative approach that was envisaged” (1042).

Participants spoke about experiences of transparency as being synonymous with openness and a willingness to share information, with or without being asked. To be seen to be transparent was to be seen to be virtuous, honest, and forthcoming; to be in possession of no hidden agendas or secrets; and to welcome inquiries, not as an intrusive nuisance, but with open arms, as sort of innocent naïveté: “It’s not as if we have anything to hide.” Transparency is something we have to be: “I can hardly say ‘no,’ can I?” (Andy, 202).
Sam’s experience exemplified the extent of possible openness between the non-profits, governments and different stakeholder groups that included frequent meetings, the development of an open approachable ethic and the sharing of findings with any and all audiences. Sam’s experience stood in stark contrast to Jordana’s experience of a request for information simply being refused, without mitigating explanations. Other participants recalled experiences which lay somewhere in between these two points. Participants indicated that they had also resisted calls for complete information sharing. Andy, for instance, cited an example of resisting requests to provide copies of employment contracts to a funder, knowing that the permanent status of the contracts would displease the funder who wanted the non-profit staff profile to constantly change to mirror anticipated client profiles. Mika narrated her experience of the Executive Director standing in her way to the Board—hiding its discussions from her: “I could never tell if she shared the information with them” (the Board) (562).

4.5.3.3 Producing evidence.

Participants frequently coupled transparency with the production, or ability to produce, some sort of evidence. For several participants, accountability was often experienced as a requirement to document—to put things down on (metaphorical) paper. Mika, for example, is quoted above as being aware of needing to make a shift from oral communication to written communication in order to be seen to be both more answerable and to help ensure, encourage, or coerce the accountability of others. Andy and Jordana both resorted to increased documentation as back-up for their own actions: “It is about being able to make the notations. If there are any issues, you come back to them. So that there's that paper trail, if somebody questions any decisions or, you know, reasons why things were done in a particular way, you know, you have some backup” (Andy, 20). And to clarify expectations: “We wrote a two to three-page letter
listing accountability issues, including … clarification around roles and responsibilities” (Jordana 842).

Meron spoke clearly about the burden associated with producing written reports for funders. But for other participants, their focus was less on the burden of reporting than it was about both the need to document as a method of self-protection (to pass written information on was, to a significant extent, an unburdening), and the pressure (as distinct from burden) of putting something down, clearly and authoritatively, which could later be used as evidence to support actions detrimental to the reporter. Kole and Lindsay both described a similar sense of unburdening (to, alternately, the funded Executive Director and a funding Liaison) resulting from passing on a document for another’s signature. (Lindsay noted though, that the sense of being unburdened may be misplaced where the individual signing is not fully aware of what it is that she or he is signing.)

Kole, Lindsay, and Jordana spoke of their experiences of having to verify or otherwise substantiate or demonstrate the truth of reports. While these experiences were not common, they were particularly notable. Verification activities resulted from cumulative concerns around core issues. The processes of verification cited occurred within and between the two camps. Referencing experiences with program evaluation, Meron considered it paradoxical (and irritating) that program outcomes were often not reported and that issues surrounding the outcome measures adopted were often not discussed. I did not pursue this observation further with other participants, however, Meron’s comment does help me understand Andy’s statement that accountability is a lot “about who’s working, not what is working” (927). My experience of this continues to be that there is a focus on demonstrating contract compliance rather than program evaluation.
As information exchanged hands it might make explicit what is expected of the receiver, or it might be perceived by the sender as a throwing down of the gauntlet. Mika’s letter writing, for instance, was designed to be documentary evidence that would obligate or burden recipients with compelling reasons to act in certain ways. Kole, in negotiating the roles of a board of directors and its executive director, provided the funder with examples of inaccuracies contained in reports submitted by the board in order to make an irrefutable case for taking remedial action.

Participants also understood accountability transacted by written evidence alone as not necessarily being the most effective method of communication (or relationship-building). It eliminated a degree of flexibility and negotiation. It became a historical record that was difficult to re-write. Kole recalled the sense of finality associated with mailing a report to the funder: “It’s sealed and there is no going back” (1011). Unwritten evidence was felt to have less weight and credibility, and was less amenable to exchange between parties; oral evidence, in particular, was regarded as flimsy, as insubstantial. Andy was troubled by the difficulty of assuming a leadership position when the previous leader had chosen not to put things down on paper, noting that “all the board had to go on was his ‘verbal agreement,’ and now he has gone. He doesn’t care” (971). Views similar to Andy’s were common among participants. Lindsay stated that “everybody wants this paper trail” (1206). The written word embodied the official communication.

The existence of a paper trail, though, does not necessarily inspire the audience’s confidence. On occasion, it might be perceived as an intentional distortion of the truth as noted by Jordana above: a laying of a false trail.

4.5.3.4 Telling stories.

All participants worked with the understanding that individuals in an accountability relationship are writing, telling, reading, rewriting, and retelling stories with a purpose or purposes in mind. They tend to be narrated to seek approval, to justify actions taken, to elicit
support, or simply to encourage the understanding of another individual in the chain of accountability, for a particular position. In each of my conversations with participants, this ‘story making’ element was seen to be most blatant by those being told the story, not by the story-teller. Errol, for example, whose involvement in preparing or re-presenting stories was limited, was very engaged in receiving stories. He would often think of the credibility and reputation of the story-teller while also attending to the content of the story or report. One would influence Errol’s attitude to the other: “If I felt that I had been lied to, I couldn’t trust what was being said” (350).

Often, the receiver of the story would adopt a degree of scepticism, moving towards complete disbelief. Lindsay, as a receiver of information, said of the agencies that he works with, that “I know they want us to believe that report, but we have to check. We can’t just take them at their word” (728). Kole, from the perspective of the funded, was aware that “we aren’t they only ones they are talking to about this [issue]” (1011).

Jordana and Mika both moved from providing story-tellers with the benefit of the doubt toward greater mistrust and suspicion because of particular experiences that they had encountered. In both cases, disbelief increases as the subject of the story becomes more specific and particulars did not correspond to the more general narrative. In Jordana’s case, for example, the prevailing story was about rapidly increasing demand for services, waiting-lists, and record-breaking enrolment. A little investigation by Jordana, however, revealed empty rooms, incomplete client documentation and staff “working with no one, doing nothing other than playing on the computer” (400). Paradoxically, we can even feel pressure to generate stories we do not, ourselves, believe: “I know we report occupancy, but if you look at it closer, the client isn’t there. She’s just left her stuff.... It’s the same with the number of sessions…. But they don’t want to know that … it doesn’t look good so we just make-up the numbers” (633). Kole recalled that “I can remember timelines and the order things took place, but I can’t honestly remember
who was involved” (442). That realization had prompted Kole to start taking more notes and to
“start reading the minutes carefully” (461).

As conversations unfolded, it appeared that several participants felt that it would have
been somewhat unbecoming, disloyal or contrarian to suggest that parties in an accountability
relationship were anything less than an open and honest exchange of, not particularly,
contestable information: “you just sort of know you can’t say that. So we all, we all, pretend. It’s
bullshit really, but you do it” (Mika, 392). Referring to a conversation with a funder about the
results of an audit, Kole said that “we don’t always want to know what is really happening … we
sort of agreed on what we needed to say about that so we could live with it” (Kole 1203). Later,
Kole commented that the official story was still not very palatable, so “it wasn’t shared. Stuck on
a shelf” (1245). Meron spoke of stories that had assumed an institutional stature. “It has been
said so often, it has stuck.” Paradoxically, Meron was referring to the presumed facticity and
immutability of funding structures and parameters where the reality, Meron contests, is quite
different: “If they want, they can do it” (583)—fund the proposal, that is.

Errol noted on several occasions, as did Lindsay, that there are so many alternative stories
that “the one you go with becomes the true one.” Errol’s synthesis of alternative accounts
transforms him from a more passive listener to a story-teller. I, at this point, became interested in
this transformation, or ‘plotting’ as an integral part of the mechanism of decision-making in
accountability. I suggested this to Errol and he agreed “absolutely. I need to simplify” (536).
Meron was also aware of the listener doubling as a story-teller, but took it even further. Referring
to the development of an evaluation framework, Meron said that “they already know what they
wanted to hear and they were making sure they would” hear what they wanted (731). What is
also of interest here is that the nature of the accountability information required defines the
nature and parameters of the story that can be told. This control effectively functions to limit
autonomy: “Officially, we can’t tell them about that because they don’t ask it … they don’t value it when we do it” (Andy, 642). We seem to be following a (mysteriously) sanctioned script with few opportunities for a re-write: “I don’t know how they decided it wasn’t important information” (Meron, 844).

When we talked about story-telling, it became obvious that it lies at the core of participants’ conceptions of accountability—it is the basis of accountability’s instrumentality and functions as its persuasive force. Parties in a relationship are constantly engineering narratives that either leave nothing of consequence to the listener’s imagination, or make it intentionally suggestive of something desirable. Non-profits frequently made use of supplementary ‘narrative reports’ where the picture provided by mere statistics and officially sanctioned reports was challenged in order that unflattering impressions were limited. Often, supplementary reports were crafted using contextual information other parties were not privy to. Meron, Mika, Andy, and Kole all mentioned the need to nuance over-simplified reports: “there are no simple answers to the issue and they need to know” (Andy, 263). In accountability, ‘facts’ are not seen as neutral; for instance, in an example provided by Meron, low client numbers may be less of an indicator of poor program design or lack of client demand, and more of an indicator of systemic barriers to participation. Often, accounts need to be problematized rather than simplified: “The room was occupied: By one toaster!” [Mirthless laughter] (469).

4.5.3.5 Disowning automatism.

During our conversations, participants alluded to a component of accountability that they had few strong feelings about. In contrast to the expressed passion and strength of feeling that characterised most of each conversation, there were elements where a largely indifferent approach to communication was notable. In time, the ambivalence was seen to be associated with information that was seen to either not matter, or be unalterable, as were responses to it.
I am choosing to note the behaviours associated with indifference as being of two
distinct, but related, types. The first is a quasi-automatic, and largely thoughtless or mindless,
activity. Reporting client demographic information is an example. “The reports that we use wants
us to check different boxes. We just do it. It doesn’t matter what we put down” (Mika, 835).
Once information of this sort is received, the reader does not give it much consideration: “We
don’t need it” (Jordana 1193). “Do we really need it? No. We’ve just always collected it”
(Lindsay 497). It may, however, be collected to populate another report: “It will go into the
annual report, but what sense they make of it, don’t ask me” (Kole, 395). Financial information
(not funding) was often treated in much the same manner. Despite its centrality in a lot of the
contracting materials, financial reporting was not seen to preoccupy participants to any great
extent: the mechanisms are in place and are seen to be fairly effective, although “if someone is
intent on committing fraud, I know that we can’t stop them, but we can find them out” (Lindsay,
952).

The second type of indifferent reporting is more insidious in nature. It sometimes reflects
the reporter’s sense of powerlessness. Andy, for instance, cited examples of reporting client
statistics within very narrow parameters that he believed would inevitably give the funder a
misleading, negative, impression. He had attempted on several occasions to explain why the
information requested could and should be more nuanced and supplemented by additional
material. Andy “didn’t want them to think that’s all we are working with … I told them but
they didn’t care … she just said ‘this is what I need, not that’” (655). Speculating on how
receivers of information (“bureaucrats”) sometimes function merely as indifferent processors of
accountability information (and, in Meron’s case, funding applications too); Meron suggested
that “they don’t own it. They don’t care. They just do their job without thinking.” Later,
reflecting on the perceived state of affairs, Meron laments that automatism among funders,
particularly at the front line, allows them to withdraw and have no interest: “They didn’t understand the spirit of the initiative” (656). We discussed the difficulty of working out what the role of the front-line bureaucrat is— are they merely there to process? “I think that’s why we want them there, but we also want them to think about it” (662). A similar confusion was noted by Lindsay: “We aren’t here to make their life easy … we are here to help” (832). At times, Liaisons function to police and enforce. At other times, they facilitate. At yet other times, they function as mere conduits.

Automatism occurs at all links in the chain. At times, it really is the result of the performance of reporting activities that really do require very little or no thinking, either in the collection or receipt of information. At other times, it is a result of individuals not having power to re-write or alter the script, so we distance ourselves. We disown the information and merely pass it on to the next link. We don’t like taking responsibility for it.

4.5.4 Capacity

Participants explored issues of capacity as factors that constrained us from being more meaningfully or consequentially accountable: “We certainly ask for the information, but my question is, can we do anything with it?” (Jordana, 1122). Referring to the difficulties faced by a board feeling unable to provide adequate financial oversight, Kole stated, “there is no money to hire someone to do the job […] they rely—have to rely—on the likes of me and I am no expert” (Kole, 733). Another common perception was that we busily compare apples and oranges without having the resources to discriminate. “When I report the number of sessions I do at [x and y sites], it doesn’t tell you anything about how different they are, completely. I am not asked. And, I don’t have the time to tell them” (Mika, 421).
Participants invoked capacity issues to explain or mitigate the sense of incompleteness of the accountability story itself—the actual account. Capacity was very rarely invoked to explain a diversion of resources from an organisation’s mission toward fulfilling accountability reporting requirements, as I had anticipated from the literature. The demands on limited resources pervaded a lot of what we talked about without accountability demands being seen to be a special case. Sam recalled “scrambling” around for funding and resources: “Whatever we did, we were going to be stretched … accountability is a part of the struggle” (441). Capacity issues arose in many different guises, often not strictly associated with funding. Time, especially of those in volunteer positions, was a significant limit.

4.5.4.1 Inquisitiveness.

The issue of inquisitiveness, of curiosity, or the capacity to simply inquire and perhaps investigate issues and non-profit services, was brought up by participants to help me understand how many of the difficulties associated with accountability arise. From the perspective of the curious one, inquisitiveness was often expressed as a realization that insufficient attention was being paid to an area of activity beyond the regular confines of usually prescribed, formal accountability requirements. To be the object of another’s inquisitiveness can be uncomfortable. Errol cited an example where unusually intensive monitoring of a non-profit amounted to putting it on “our, sort of, watch list […and…] we know they don’t like it” (784). A third dimension to inquisitiveness or curiosity is when it could open Pandora’s box. Where the inquisitor is aware that she or he may not know how to manage revelations, she or he may choose to step back. This is addressed below, under the cluster ‘Smelling of Roses.’

Something disconcerting, or incongruous information, rumour, or allegations, prompts a closer look, a sort of ‘extra-judicial monitoring.’ “We can’t always put our finger on it, but there’s something” (Lindsay, 502). “Sometimes, being the subject of unwelcome attention caused
us to feel that a non-profit’s ‘organisational privacy’ was being invaded or interfered with by an entitled (funder). ‘They’ feel that because they’re “giving you the money … we [/they] can, you know, ask and request and take whatever we need” (Andy, 1166). Andy’s examples included one where one funder “demanded” to know about non-profit staff funded by other funders, as well as carefully and privately negotiated inter-agency referral protocols. Resentment and resistance arose: “They interfere … It has nothing to do with them” (Andy, 902). Where the information sought seems unrelated to issues of either compliance or helpfulness, the sense is that one or more parties in the accountability relationship are going too far and acting beyond their ‘proper’ authority: “It’s them being nosey” (Andy, 912). Sometimes inquisitiveness was perceived to impact issues of client confidentiality and privacy: “No way could I tell them…. They knew not to ask” (Mika 374).

Participants’ experience of being the curious or inquisitive party seemed to be closely related to their felt need to exercise due diligence—that for which we could “get into liability issues if we didn’t check-up on certain things” (Kole, 550). Where there was an explicitly stated requirement to secure information, we were all ‘doing our jobs’. Inquisitiveness had a discretionary element infused with a sense of obligation or felt responsibility: “I can’t just let it go” (Mika, 717); “I had to ask…. We couldn’t ignore it” (Jordana, 334). Reflecting on their own lack of inquisitiveness, on occasions, participants suggested that it was a deficiency for which they might, if it became known, be considered blameworthy. The decision to neglect or ignore a potential or possible issue was rationalized by the need to carefully select which battles to fight or “choose which hill to die on” (Andy 228). “We cannot investigate everything. It is simply not possible…. We have to set priorities” (Lindsay 1002), often pending an assessment of relative risk or exposure: “It was one of those things that couldn’t hit the media” (Jordana, 769).
In the minds of most participants, being inquisitive was not a gratuitous nosiness. It was often related to the notion of stewardship or custodianship of resources and mandates. Lindsay and Errol mentioned opportunities available to volunteers to have a significant positive impact on non-profit activity because their ‘voluntarism’ is not constrained by an employer. While they have formal accountability requirements, they also have the liberty to explore organisational mission, organisational and staff culture, and habits and attitudes, in much more open ways than do many of the other individuals associated with chains of accountability. Errol said “I am involved there because I can help it work. I am not there because I am paid to be” (80).

Where capacity permitted it, acting inquisitively was often seen by participants to have a more proactive, more subtle and more penetrating exercise of discovery than formal reporting requirements. Where parties in an accountability chain shared a similar inquisitiveness, higher levels of collaboration and understanding were experienced. Sam spoke to this clearly and often. Recalling the experience of developing a project, Sam stated “that we all knew why we were around the table and what needed to be looked at” (594). Lindsay too, emphasized a common sense of purpose as being conducive to collaboration and mutual support. Referring to the development of agreements, Lindsay remembers that “We were there for the same reasons— we all wanted it to work” (215). For Kole, greater collaboration followed the realization by the Board that it and the funders shared a similar desire to conduct an investigative audit. Both parties, however, had feared that to suggest it would have antagonized the other party. “Once we knew we wanted the same thing, we realized that between us, lots of the info we needed was already out there” (957).

I have distinguished Inquisitiveness from the closely related cluster theme of ‘Competence’. Inquisitiveness is an experience of curiosity and interest. It did not relate to issues of accountability alone. For example, many participants were curious about the human services
contracted for and provided. Jordana, for instance, wanted to know “how do we establish if the programs are effective?” (472). Mika was similarly preoccupied by the nature and quality of client services. Competence, on the other hand, concerned whether individuals were fit to be accountable. I decided that where a lack of diligence, attention, or care was a result of naiveté, and not of indifference or a lack of investigative resources, it became an issue of competence.

4.5.4.2 Competence.

Each participant brought up his or her own competence, and the extent to which she or he felt equipped to deal with issues that confronted him or her regularly. It was a predictable theme emerging at least once for each participant. In most cases, participants cited experiences of being dropped in to a deep-end and having to learn to swim with few instructions. Lindsay, for example, was required to develop new language around Service Purchase agreements. He freely admits that when he started on contract redevelopment he “didn’t know anything” (385). Kole, too, as he stepped into a demanding board role, stated that “I didn’t really get why I was there…. When I knew, I felt like a fish out of water” (332). Here, Kole’s ‘fish out of water’ comment alludes to other, more established board members who, he contends, know their obligations, but choose not to fulfill them. This is not a competence issue.

Competence, in this context, is largely the blameless experience of not knowing what to do. Participants felt that it is unfair to reasonably expect the more inexperienced, accountable individual to have been in a position that would equip him or her with the ability to anticipate an issue. For Lindsay, being diligent included investing considerable time into ensuring that non-profits’ board members were more competent when signing contracts. In particular, Lindsay wished to ensure that they understood their obligations as board members and understood the particular requirements of the agreement they were being asked to sign, before signing it.
Lindsay’s fears appeared to be substantiated by comments made by other participants. Some admitted to signing contracts that they had not read or did not fully understand. Where this was seen to be a result of not having time or expertise to review contracts, it was generally understood to be a capacity issue. Andy, for example, explaining how and why a contract may be signed unread, stated: “Really, what could we do? The organisation needs the money so we sign” (Andy, 98). Lindsay, referring to the ‘reader-unfriendliness’ of some of government’s agreements, wondered aloud “how anybody can ever really understand them” (688). Reinforcing this, Meron reminded me that “we are not lawyers.” In a similar vein, Kole tells me that he “is not an accountant and I never wanted to be one.” Lindsay tells me of one organisation that called their bookkeeper an accountant, and that “she was using accounting software they haven’t made for years” (593).

When exploring competence, participants felt that its lack was evident in many areas of accountability. This lack was not experienced or understood to be an indictment of the sectors, of the relationship, or of particular individuals. Rather, it was felt to be something that characterised the landscape and was something we were all to work with, albeit, with the associated frustrations. Mika even suggested that the fact that many of ‘us’ are in the same boat, helps us—the community—to establish greater solidarity: “I know that we are all just muddling through … doing the best we can” (712). A lack of competence became problematic where the blame was attributed, despite the incompetence being felt to be of the ‘non-culpable’ variety. Errol and Andy were both struck by the fact that individuals with considerable authority were often unaware of their responsibilities.

Errol elaborated on his understanding of culpability and sought to distinguish it from non-culpable incompetence. Referring to his work with a small non-profit: “We knew they didn’t know what they were doing … they were grassroots and starting up…. We offered the
organisation resources and training (603). When, months later, Errol was again involved with the organisation and the requisite competencies were still not evident, despite the opportunities provided, Errol said “it was clear to me that they don’t think they need us” (615) and the move to change the funding relationship was initiated. The organisation had moved from one where its protagonists ‘had willfully’ not learnt. In so doing, they became culpable for their incompetence.

4.5.4.3 Decision-making.

Most participants experienced the connection of their work in the field of accountability, and its ostensible connection with decision-making about non-profit activity, to be largely elusive. The deliberations that explain decisions that impact the relationship are “something we never see” (Meron, 472). Sam represented something of an exception. Sam commented on how multiple and disparate voices were coordinated through a participatory consultation process in order that each party could hear what others had to say. Sam noted that participants in the consultative process were not seen to represent divergent vested interests, offices, or positions, but were there to make less partisan, more aligned decisions about programming. Very interestingly, Sam spoke about what they were, collectively, accountable for (decisions), not who they were accountable to, (funders, bosses, boards and employers). “That was not what it was about. It was about designing a program that worked” (Sam, 381). In other words, to the extent that accountability’s transactions took place within that aligned group, formal accountability’s hierarchy was considered peripheral.

Beyond Sam, participants were not able to comfortably or confidently connect decisions made by one link in the accountability chain with the information that he or she had provided to that link. Where deliberative decision-making was at its most evident, it occurred when participants discussed how they calculate how they are to tell a story, including how they might vary or adapt the story’s content, and what channels of communication they might use. How
participants answered these questions would determine whether or not the informant will provide information to supplement what the interrogator is requiring, and whether or not she or he intends to communicate outside the means demanded by the formal accountability chain, possibly circumventing formal routes altogether: “I know they have a pretty direct line to Broadway [where Manitoba's legislators sit]” (Lindsay, 866).

4.5.5 Behaving Politically

All participants agreed that accountability was a positive attribute and that, in one guise or another, it is ubiquitous. Consistent with Behn (2001), all participants understood that accountability was a good thing that serves to ensure that organisations operate fairly, that power is not abused, and that those using taxpayer’s money do so in accordance with articulated expectations. Within the first few minutes, all discussions invariably surfaced the homage we all pay to notions of accountability. “We know it is a priority for us, for government, for everybody, and we have a lot of it” (Errol, 110). “Everyone expects it and for good reasons” (Meron 156). “We do all this work on accountability and the purpose is obvious, we need to prevent abuses” (Lindsay 326). Similar affirmations even took place during some of the preliminary telephone calls I made while recruiting participants. I concluded that participants felt it necessary to demonstrate their ‘bona-fides’—that, in good-faith, he or she was an ideal informant—and possessed the type of ‘open-mindedness’ and commitment to the concept that I was seeking.

During my second interview with two participants, Andy and Kole, I commented on how I had observed that motherhood statements professing a loyalty to accountability were common. “Well Philip, what do you expect? We can hardly say it’s all a waste of everybody’s time, can we, whatever we might feel” (Kole 1301). In related statements, Lindsay commented that “we all have parts to play and we play them” (642), and Mika commented that “I know what my role is
in all this” (Mika, 600). To not support the notion of accountability was understood to be foolhardy at best.

The more we discussed accountability, the more it became apparent that it is very significantly a performance during which individuals are constantly weighing-up the pros and cons of alternative actions before enacting. These cogitations, I am suggesting, are political in nature, in as much as we seek exercise discretion and do not necessarily adhere to policy, procedure or precedent. Cogitations helped participants understand why accountability may encourage us to act in particular ways, which are often motivated by a need not to be held blameworthy or otherwise responsible for an undesired consequence of not meeting prescribed standards—“We always need to be thinking about covering our butts” (Kole, 491)—but look for opportunities and be attentive to situations where “it’s ‘us’ that’s could be looking good” (Meron, 667). Where there is a concern, participants are motivated to act in ways to avoid being identified as its cause. In some respects, we try to decouple the links in the chain of accountability at the very point where it is, conceptually, considered most salient. “There was no way: I was not going to be hung out to dry on this one” (Jordana, 1223). Often, participants did not feel that they could, practically or morally, be held responsible for some of what they felt answerable for: “I can explain it and I can report it, but I am not going to be blamed for it” (Kole, 381). “I am not going to try to justify it” (Mika, 957).

Participants often did not feel personally responsible for that which they may be seen to be accountable for, especially where different environmental uncertainties exist. Mitigating or obfuscating issues that participants felt served to diffuse or divert accountability included ambiguities around cause and effect (of interventions, outcomes, and impacts), personnel and ‘partner’ changes, organisational changes, changes to program standards, policies, and priorities, unmanageable workloads, public perceptions, budget cuts, increased demand for services,
shifting targets, and staffing cuts. The resultant environmental turbulence—“enough to make you sea-sick” (Meron, 402)—makes attribution of difficulties and concerns difficult. “Really, who’s to blame, is anyone’s guess” (Andy, 992).

Pervading many of the conversations was a cautious or precautious tone. We seemed not to have much faith in the rationality or transparency of decisions, or the agendas other individuals working in other links may have. We dance very carefully, as if on egg-shells; “Better be safe than sorry” (Andy, 912).

4.5.5.1 Smelling of Roses.

To varying degrees, participants agreed that they don’t just want to avoid looking bad, they want to look good to all those who look upon them, whether it be the funder, the funded, or individuals or groups outside the Principal/Agent relationship. “We all want to smell of roses” (Mika, 877). That which we talked about wanting to look good included the organisation, whether it was the government funder, the non-profit, or the relationship itself. Participants did not talk about looking good as individuals (though, as has been described above, participants are motivated not to look bad or have their personal reputations sullied, or their sense of professionalism challenged). Mika summarized this succinctly: “I am not going to be their effing scapegoat” (Mika, 661). If an organisation’s indictment would reflect poorly on them, participants spoke about being spurred to yet greater counter action. Speaking from the perspective of a funder, a participant made the following statement about, very judiciously, about doing only what the position required and not going beyond: The service provider was “very good at telling us the exact answer that they think we want to hear … we had our suspicions” (Jordana, 2.1213). If Jordana and her staff chose to look at suspected problems more closely, Jordana believed that:
We’re lighting a fuse to a very large powder keg … I need to make sure that we’ve got the processes in place, and whether it’s legislation, regulation, policy, past practice, we are following a course of action, and, hmmm [will], accept the information as we get it back. So why would we question it? On what grounds is this not good enough, in this particular instance?

Very interestingly, Jordana’s experience illustrates a further complexity in the accountability relationship, where the funder feels it to be necessary to tend to the rose garden of ‘the other.’ The dirty laundry of one party is experienced as communal, and efforts are made by the party that is not clearly responsible for the difficulty, to ensure that laundry is not aired for a broader public. To do so would be “no good for anyone” (Jordana, 762). Errol reflects a similar understanding when he says that “we need to resolve the problem ourselves … we don’t need anyone else at that point…. It, um, really wouldn’t be helpful right now” (262). At times, then, the Principal conspires with the Agent to conceal difficulties.

Meron and Lindsay noted that while there is ever greater talk about the increasingly stringent conditions attached to contracts and funding, the reality was perceived to be much more ad-hoc in nature. Building on an earlier comment regarding the degree of latitude permitted in the interpretation of funding guidelines and parameters by senior bureaucrats, Lindsay stated that it is “no, no and again no. Then it is yes” (1001). The point being made is that front-line decisions made by more junior staff are upheld by their supervisors who in turn are supported, but then… “from nowhere (well, we know where), we are told ‘yes’” (Mika, 337).

4.5.5.2 Being influential.

Participants often felt there to be a tension in relationships with other links in the accountability chain. There were always pressures to pull on the chain. If we agreed with the pressure, we would pull in the same direction. If we did not agree, we would resist, sometimes
summoning the help from links flowing away from the puller. I visualized it as a tug of war where, in addition to pulling hard alone and with others, you had to consider the possibility that individuals, pulling links, could change side at any time. Sometimes we would initiate a pull, sometimes we would seek to form an informal relationship with non-contiguous links. In all these manoeuvres, one link acting alone or in collaboration with others, sought to increase their influence so that “we don’t get pushed [or pulled] around” (Andy, 63). Figuratively, if one link behaved in the same way as an adjacent link, the links effectively became one. Where we build allies with individuals or groups outside the chain of accountability, our link again, grew. Either way, we are seeking a sort of solidarity that will withstand opposing pressures. Different participants sought different ways to augment their influence and counter the undesired influences of other parties.

Mika, for example, often felt under a compulsion to act in ways that seemed contrary to the interests (the ‘pull’) of the client. For instance, there were times when Mika felt that the client’s most urgent need was for services other than those available from the agency for which Mika worked. A referral to a more expert agency seemed to Mika to be the most appropriate action. An outward referral, however, would have reduced occupation rates and may have deleterious effect on per-diem revenue. And, more worryingly to her supervisors, imply that the agency was insufficiently equipped to provide mandated services. To make her argument more persuasive and to move from being regarded as a lone voice, Mika encouraged the client to articulate her wishes and needs more clearly to her supervisor’s supervisor. Additionally, Mika contacted the potential receiving agency for their support.

Jordana and Sam were both able to increase the influence of the work they were doing by demonstrating that it was of considerable value. For Sam, the focus was on the value of the proposed service to a range of stakeholders within the correction and probation services, as well
as the judiciary. Jordana’s task was to implement a new accountability regime. Consultations, conversations and incremental steps were taken to encourage ‘early adopters’ who would then act as a vanguard for those that were more recalcitrant or merely sceptical.

Andy spoke very enthusiastically about the effectiveness of his organisation’s interventions in meeting the needs of clients. I paused the conversation to note that he had shared with me information I was not aware of, and in so doing, had fostered greater understanding and was nurturing a potential ally. Andy noted that “this happens all the time” (780) and it was part of his job to promote the values of the organisation to garner greater support.

If, on the other hand, we failed to behave in a way that advanced the interests of our membership, we risked being dropped by the membership and losing any influence. Kole described the point at which staff ceased following the lead, and stopped providing any additional support, to their Executive Director: “There was no way to describe it. They, (we all, I suppose), felt betrayed by what she put them through … it was like an over-night thing”. Moreover, “it was a godsend to me” (910) as he no longer had to worry about being challenged by that constituency. “Was it that sudden?” I asked. “Yes, like a hot a potato” (914).

To be perfectly attuned with the desired membership in order to maximize influence is a challenge, even in formal accountability relationships. “They don’t know what we are really looking for…. I don’t know if we usually do” (Lindsay, 395). Together we know that the Principal and the Agent want to produce services of value. Beyond that, there is a great deal of uncertainty. Into this gray, a great deal can and will be contested and negotiated. “Mostly we talk about how we should do things” (Kole, 343). Service delivery is why Kole chose to become involved in the work of the organisation. All participants emphasised the service delivery aspect of disputations and the arena over which they sought to augment their, or their organisation’s, influence. Mika professed to “not really thinking of big P policy at all” (602). Adding the next
phrase to Kole’s statement above, we hear: “Mostly we talk about how we should do things, not what things we should do” (Kole, 343). Meron, on the other hand, focused a great deal of his attention on the policy framework within which the non-profit sector in Manitoba operated. He was often involved in negotiating increases to the capacity of the non-profit sector, including greater decision-making authority, as well as questioning decisions made within the bureaucratic hierarchy. “That’s what I am about” (451).

Through our formal and informal channels of communication, we sought to influence what we are, and what we are not, accountable for. When suggesting we are not de-facto accountable (because we either don’t have the autonomy or culpability), we implicitly or explicitly indicate that some other party is. Paradoxically, then, professing clearly to not being accountable is being accountable. In saying I am not, I am suggesting that another is or ought to be (accountable). We want to have sufficient influence to ensure that this redirection occurs as we believe appropriate.

Most participants felt that their appreciation of the importance of influence and their ability to make its promise work for them, rather than against them, was a skill that needed to be learned, beginning with “knowing where [and how] we sit” (Kole, 40) in the chain of accountability. Mika noted that formal training adds authority to her perspectives and Liaisons will pay more attention to what she has to say. Lindsay compared the professionalization and higher level of organisation of childcare services with the “more amateur” (838) position of those working with persons identifying with disabilities. Childcare “had an Association for the first time, so they had to listen to us” (821).

Increased levels of professionalization and presumed expertise, while having some drawbacks, allowed practitioners to better challenge the perceived hegemony of administrators, especially when models of service delivery and service goals were being contested.
Renegotiation and the subsequent lowering of targets occurred when “we asked them how they had come up with them and whether they (really) knew who we were working with” (Andy, 817).

Meron and Mika both sought to muster greater power through introducing into accountability discussions hitherto quiet voices. Both adopted, with varying degrees of subtlety, something of an advocacy role to increase the influence of the service target’s constituency on the services made available to it. Mika used client testimonials and their personal letters. Meron used gathering informal networks of like-minded individuals who were either consumers of services or deemed to be ‘qualified’ spokespersons for consumers. These individuals were then deployed to persuade potential audiences and develop coalitions of significant others. In a very similar vein, Errol spoke of his role in assisting organisations to “friend raise, not fund raise” (726).

Expanding the cohort of allies in these (and other) ways allowed performance priorities, funding levels and a myriad of other concerns to be voiced, challenged, and discussed, without fear of retribution. Greater authority or voice allowed us to be less dependent on Principals for providing and enforcing a particular direction. The pressure to be the funder’s compliant handmaiden was diminished. At times, we found others who would defend and reinforce our various positions: “In the end, I didn’t have to say a thing. They [another agency] said it all for me (Andy 491). We become better able to engage different opinions. At other times, we noted how we can slip to the sidelines and watch other parties contest differences. Meron had observed situations where the funder has delegated funding choices to the community and is using the strategy “against the community, because there's a small little bit of money, and [the funder] let them fight over it” (257). While not quite so blatant, an issue may be presented in such a manner as to create a fissure in an existing relationship. The strategy here is to decrease the size of a
membership group by subverting the dominant narrative. Andy was aware of rumour and unsubstantiated allegations of secret agendas as functioning to foster mistrust which in turn led to a (temporary) decoupling of an alliance within the non-profit’s service provider community. This sort of strategy is often most evident to Liaisons receiving and reviewing funding proposals from the community. Proposals may shine a negative light on the activities of other proponents and existing service providers: “I never even knew that they weren’t doing that any more” (Andy, 261).

I cannot pretend that my interviews with participants were casual conversations, but they did contain many off-of-the-cuff and otherwise unrehearsed comments that cannot but influence my thinking about the individuals involved. I believe the following statement to be the only instance where I quote a participant anonymously:

I had a discussion this afternoon, where, with one of [the] big organisation[s] that we fund, there's a feeling that there's money flowing to them that was never approved by Treasury Board. We can't quite figure out how that happened, but we can speculate and kind of go, yeah, it probably did [happen]. But, there could be people insulating that, right? I don't want to use the word cover-up, but. You know, it's, like, and I'm sure, you know, maybe the people that made the decision made the decision because, man, if we don't do this, something else wacky is going to happen, and, you know, you don’t know the pressure that individual people are under. But yeah, there's, I think there's things going on where people turn a blind eye to stuff. And they're perhaps pressured to turn a blind eye. I mean, we [the Government], brought in, uh, whistle blower legislation in 2007, but I don't think anybody's ever used it … so I'm not so sure if this ties into accountability but it's a fascinating story (Anonymous, 582).
In discussing the role of influence, participants and I became more aware of how much work related, even tangentially, to accountability, is informal and not prescribed. We work hard to understand, develop, influence and promulgate a dominant, normative, consensus. There is very little in the accountability relationships that felt to participants or me to be truly settled. Where we are able to persuasively identify a service gap, or a possible service innovation, the formal relationship can be largely neglected. “For a while, we thought that the future is on prevention and not on crisis intervention…. We did whatever we wanted in our regular program…. No one was watching” (Kole, 371).

Before leaving this theme, our discussions about influence often touched upon the issue of advocacy. At one point, I had considered separating experiences of advocacy from the cluster theme of influence, but chose not to, believing that advocacy was understood by participants to be a strategy to gain influence. All participants were, to some extent, advocates of particular groups or interests. Their dispositions toward advocacy in general and to advocating for particular interests that were context-specific and reflective of dominant concerns at a moment in time. Advocacy positions were fluid and, in the case of some participants, felt to be a moral duty. “We must stand up” (Meron, 681). Participants did not consider advocacy conceptually or in direct relation to funding parameters.

Mika has remained solidly committed to advocating on clients’ behalf as part of her role. No ifs, buts, or maybes, “it is what I am here to do” (398). To fail to advocate adequately constituted, in Mika’s mind, a dereliction of duty. Meron was a self-confessed and proud community advocate. Errol advocated for enhanced and less ambiguous roles for board members. Sam’s concern was for an evidence-based pilot program, untarnished by political expediencies. Jordana and Kole advanced the need create a collaborative, informed and honest
environment in which their respective lines of business could be conducted in the most functional accountability environment possible.

4.5.5.3 Managing impressions.

The cluster theme ‘Telling Stories’ is closely related to the theme examined here: Managing Impressions. The stories we tell, we author by writing, by talking, by acting. Beyond the script, we choreograph, as best we can, our audiences, our timing, our cheerleaders, and our allies. Our experiences of story-telling are understood to be the principal mechanism used to try to manage impressions others had of us and our personal and organisational roles. “I feel that all they have to go on is what they see us do” (Andy, 454). In response my question, “Andy, when you say ‘us’ not ‘me,’ what is the difference?” Andy, reinforcing a similar comment made by Jordana, said that “This isn’t about personal accountability here.” We agreed that we are less concerned with our individual, personal, or professional reputation at this point, and more concerned with the profile and reputation of the organisation with which we are associated, whether it be a non-profit or a government department. Our management of this impression is less reactive and more strategic than the way several participants responded to perceived personal affronts. “We had to think very carefully about how we were going to present the argument; our case” (Lindsay, 695). Participants thought carefully about what it was that needed to be commemorated. Ideally, if commemoration of a positive story was able to drown out a negative story, so much the better: “It is about keeping it all in perspective” (Lindsay, 84).

At times, our story focuses on what we want recognition for, not necessarily what others want. We may provide both, yet strive to emphasize our story. “They get their results, whatever they want … that’s not going to stop us from saying what we want to” (Andy, 700). “If they say that our results are poor or our numbers are too high, too low, we remind them and the board about the needs of our clients” (Mika, 448).
The stories we tell are often collective efforts. Jordana and her office were to avoid publically appearing to pre-judge a particular non-profit organisation with which they were in litigation. They had to plan the timing of letters and notices to that non-profit carefully, in order that they did not appear to have been written in anticipation of an expected failure to comply, but rather as a result of non-compliance with a reporting requirement. Jordana and her colleagues had to appear efficient but not pre-emptive. They had to be competently quick without acting with undue haste. They had to ‘visibly’ pause before responding.

Errol spoke of his frustration with some of the stories circulating about two organisations because he felt that they created misleading impressions on a partially informed public. “It sounds great … they hit all the right notes…. But is it true?” (681). Mika and Errol both noted the use of particular labels that have a significant role in influencing how organisations and activities are apprehended. “If we say it’s related to security, we get what we want. Another computer, cab fares, et cetera.” With something of an exasperated sigh, Errol comments: “If I hear ‘inner-city’, ‘marginalized’….once more, I don’t know…” (Errol, 722). Both Errol and Mika echo my observation, described above, that certain words are ‘de rigueur,’ and may prove compelling to more distant audiences wanting a particular show in mind, but appear somewhat vacuous to those with greater intimacy. “They are used in requests for funding … I don’t know what they mean” (Errol, 1120).

Our management of impressions, like so much related to accountability, occurs in a fluid environment that creates many opportunities to further our case. Expanding or contracting conceptions of legitimate interested parties or stakeholders was one such way. In the development of the program in which Sam played a pivotal role, additional interested groups were brought in and then let go, depending on which constituency would add greatest legitimacy to the program, in the eyes of funders, at any particular time. Additional perspectives, as will be
seen below, serve to dilute and counteract dominant pressures. The choreographer is able to challenge threats to autonomy. I must note here that participants from both the non-profit and the government camp employed the ploy of selective inclusion or exclusion to resist unwanted pressures to bend in a particular way. Bluntly, Kole, in a rare reference to his role in government stated: “I know we can be slippery” (600).

4.5.5.4 Figureheads

“That was the ...ahhh. What is it when ships have that that thing right there – that head thing that means everything and nothing, you know, on ships.... Whatever it's called ...the figurehead. [Laughter] Oh Philip, I got a cramp! [Laughter] Oh it’s my potassium levels again!” (Mika, 553). I wondered whether Mika would have spoken about a past supervisor in this way had she not known me for a while. Other participants were less forthcoming and explicit.

Most comments made about figureheads were related to volunteer Boards of Directors. Errol noted that the organisation’s authority did not know what it was doing, but never-the-less enjoyed being named in the organisation’s letterhead. Andy noted that a Board of Directors with which he had had an association to interact were there to rubber-stamp the Executive Director’s decisions “and they really didn’t know what they were doing” (687). As I have noted above, Jordana worked with a board that existed “on paper only” (338). Errol, referring to another organisation, stated that in order not to be just a figurehead, “you have to do more than just show up for the meeting and not feel responsible for any decision that you've made” (366). Feeling to be something of a novice, Kole mentioned how uneasy he felt not knowing enough about the organisation for which he was volunteering. “The last thing I want is to be a symbol. We have enough of those already” (922). Reflecting on a past role working with the funder, Jordana says she felt “toothless” (101) and Mika at times had felt like a “puppet” (735) with the authority to sign, but without the knowledge or power to fully understand or implement those agreements.
Who is really monitoring activity was unclear to some participants. “We know where to send reports, but we don’t know if they read them…. It wouldn’t have been such a surprise if they didn’t” (Mika, 240). People’s roles in accountability chains were experienced as being very vague. “If somebody else doesn’t do it, it was probably my job [laughter]” (Kole 697). “You can’t tell who is in charge by their position” alone (Andy, 377). Reporting lines were not felt to reflect hierarchical levels of authority or to necessarily prescribe a role. Roles are very ambiguous: “We all just work it out half the time. And as for planning… [snort/guffaw]” (Mika, 836).

Beyond gathering and responding to accountability information, responsibilities for decisions-making, planning, and operations along the accountability chain were often unclear and confusing to participants. “You can’t predict if anyone actually decides … [it] is just one big circle and they tell us what we just told them” (Mika 841).

Although some comments by participants had a mocking tone, comments were often, upon further consideration, seen to have an empathetic aspect, too. Participants did not appear to envy those with paper authority, uncertain status, and conflicting role expectations.

Governance structures exist, but were not seen to be complete or even sufficiently comprehensive. Sam noted that organisations can be fragmented and the permeability boundaries render individual and organisational roles even more uncertain when there is already considerable debate about intervention technologies: “We are all over the place” (Errol, 439). Meant figuratively to illustrate the perceived level of disorganisation and lack of coordination, I wonder if it is also literal. An organisation designed to provide a service occupies different links in the chain of accountability that includes representatives from both the Principal and Agent camps. Additionally, with the level of organisation and role fragmentation, effectively steering change becomes an exceedingly difficult task. Its actors do not share the same stage and may
strive to speak from the same script while attuning themselves to particular audiences—their concerns and contexts. At intermission time, we might try to check-in with one another to ensure that, if not identical, the plots are compatible. Performers need not understand their role provided that they remember their words and required actions. They may design their own costumes but are not empowered to make more significant decisions. Participants could not readily identify the body or individual who directs or clearly leads. Together, we gather information and construct decision-making stories for further consideration. The distinction between the delegator of and the delegated to is further blurred. The structure of accountability relationships seems to require much more issue-specific collaboration and joint stewardship than is commonly appreciated.

Like the paper boards and figureheads noted above, most participants had felt, at one point or another, redundant. Our presence might simply legitimise decisions, not inform them, especially where we are formally required to approve or endorse a decision that we do not understand. Perhaps it is too complicated; perhaps we are too busy to negotiate, and deadlines loom.

4.5.5.5 Blaming.

I have stated at various points in this chapter that certain patterns or commonalities became evident as my interviews with participants progressed. I have, for instance, noted that we all began our conversation by affirming the value of accountability and that we were committed subscribers to it, even though what we understood accountability to mean was unclear and very contextual. Beyond our reverential turn, participants also saw accountability as a mechanism designed to authoritatively and incontrovertibly apportion blame. Accountability “can be quite frightening” (Andy, 102). Referring to a particularly difficult meeting, Kole recalls using the term to “get everyone’s attention … It can be a very powerful tool” (205). My sense was
participants’ wish to not be blamed—to avoid blame—helps explain a lot of our experiences, actions and rationalizations; its possibly incentivised defensive and counter-offensive manoeuvres. The possibility of blame preoccupied us more than seeking praise for jobs well done.

Blame was often felt to be directed at participants individually. It was not shared or distributed. One’s particular location along a chain of accountability did not seem to make any difference to participants’ sense of immunity to blame. There was no safe haven and the very nature of the accountability relationship risks our imminent exposure. We become vulnerable. “We all put ourselves out there, we really do” (Andy, 623). A difference, though, became apparent when our conversations distinguished the dominant theme of being blamed.

The possibility of being blamed required us to be constantly vigilant: “It certainly keeps us on our toes” (Kole, 202). My conversations with participants did not persuade me that we feared blame because of possible subsequent sanctions. Formal sanctions, including the potential for funding reductions, were not mentioned even once in response to ‘doing something wrong.’ Our objection to blame and our wish to avoid it seemed to arise because it was experienced as unjust, ad hoc, and a poorly-informed over-simplification of a complex situation’s realities. Additionally, the sense of being under (unfair) scrutiny was felt to be irritating, and succeeded only in fostering of a relationship of mistrust, as described above. Explaining why he had felt somewhat resentful during a particularly trying episode at work, Andy said, “It wasn’t fair. We were being made the scapegoat” (970). Feeling unjustly blamed irritated participants, especially if they were not given the opportunity to explain: “The worst thing was, I felt totally shut down” (Mika, 146).

Where we became aware of having made mistakes, including the exercise of poor judgement, we often did not need to wait to be blamed; we would be up-front about “owning
what I have done” (Mika, 292). The mistakes participants admitted to making were mostly in the areas where discretion was involved. Issues of more blatant contraventions of accountability requirements were few and far between. Sometimes they included missing reporting deadlines. At other times, non-compliance was a result of a lack of familiarity with the Principal’s requirements or with externally imposed legal or financial requirements. Mitigation was sometimes sought by referencing a lack of training. Lindsay exerted considerable effort to help ensure that organisations and responsible staff were more adequately oriented to their contractual, legal, and financial obligations. In the absence of a Lindsay, mistakes were often attributed to a lack of training and a sense that we were consequently not culpable or blameworthy.

In several of my conversations, the idea of shifting or redirecting blame featured prominently. I admit, though, that I was not attuned to this shifting process until my interviews were nearly completed. It seems to underlie a lot of our actions regarding accountability. The very act of articulating and seeking required accountability information serves to shift responsibility to the respondent. If we fail to ask the questions, we are not being accountable. The shift typically takes the form of delegation from one link to the next, moving along the chain from the funder to the funded. But the shift can also move the other way. An individual within the Principal’s cohort will endeavour to ask questions strategically: We do not want to ask questions if the answers are expected to come back to haunt us. Lindsay, for example, recalls how the development and imposition of new Service Purchase Agreements and all the associated information requirements served to unify service providers in their challenge of government actions. Lindsay then had to diffuse the situation and “furious” service providers, by careful, sensitive and time-consuming conversations with agencies, during which, among other things, he made the changes seem less burdensome and more reasonable, and indicated that the required
changes were attributed to the minister: “And we're going to try and work to build a more acceptable standard contract that will be used for all. Um, and, but it isn't going to happen overnight. So we've got kind of phase one, where, we're directed, and you know, I'm just as much under the minister's thumb as you are at this point” (466).

Meron was frustrated at having no one to blame. Decisions appeared to be made anonymously and were therefore unattributable. Mika, too, voiced frustration when staff moved around so that the link in the accountability chain was broken. When blaming, participants felt that we needed a concrete, accessible and answerable target. When seeking answers around a financial decision, Kole noted that “there was no point in me asking her because she wasn’t there then .... It’s lost” (772). The trail goes cold. In a related vein, I have moved Liaisons from one project to another in order to mix things up a little. I do this for a number of reasons, including giving an individual a break from the hot-seat, to turn over a new leaf, and to distribute or scatter recriminations and blame, justified or not.

Story-telling was seen by participants to be both a pro-active and reactive strategy to minimize the possibility of being blamed. Whether participants used the ‘spin’ phrase or not, we can “spin it any way we want” (Andy, 200), or they can “package it up. Whatever suits them. In the end, I don’t really care. What’s the point?” (Mika, 436). The credence given to spun stories is a function of its credibility, currency, and exposure. We speculated briefly but did not investigate much beyond participants’ experience of Influence, as described above. Sam recalls that very little information management was necessary because, again, all parties were on the same page. For other participants, low-stakes information was not managed because it was unlikely to inform decisions. Information deemed to have the potential to influence decisions was managed more carefully. Interestingly, though, the intended audience of these stories was, for the non-profit, often not the Principal, but a party that was seen to have influence over the Principal’s
representatives. In these cases, the story-teller was not talking to the adjacent link in the accountability chain. Explaining why he chose not to inform the Liaison, Meron stated that “there is really no point to that. They don’t know what was agreed” (Meron, 323).

Blameworthy behaviour may be attributable to an individual. Jordana, for instance, was quite clear where responsibility lay in three very different accountability relationships. In two cases, blame was forcefully apportioned. In one case, the Office of the Auditor General became involved. In another instance, the blamed party was taken to court. In the third case, Jordana explained that isolating blame would have been risky because all parties would have been harmed and embarrassed, including the ‘blamer’. Jordana and Lindsay, when facing a similar situation, turned their efforts to developing mechanisms to prevent future blameable behaviours instead. Mika recalled how a blameworthy difficulty was transformed into a timely alert of a vulnerability: “My God! What bullshit!” (436).

Finally, in connection with the current Manitoba’s government’s Reducing Red Tape initiative, Lindsay speculated that without very careful management, multi-departmental, omnibus agreements would add such complexity to accountability mechanisms that “we are never going to be able to pin things down” (882)—identify culprits. “Who even decides what results are?” (Andy, 401). Looking from the other side, I wonder if non-profits are going to feel that government accountability for decisions had been further blunted and protracted, especially once the story of the Initiative ceases to become an end-in-itself and delegated authorities are unclear.

4.6 Accountability’s Essence

It is with trepidation that I mix and try to distil over a thousand experiential statements into a single statement of essence that, I hope, will resonate with participants. Despite the concept’s ubiquity, (Ebrahim 2006; Kettl, 2000; Unerman, 2008), accountability is clearly a
“multifaceted concept fraught with ambiguity” (Salamon 2002, p. 524). Ebrahim (2005) considers accountability to be “a relational, rather than absolute concept: It is about relationships of power among multiple organisational actors” (p. 82).

For the research participants, accountability was understood to be a complex system that we sometimes held at arm’s length and, at other times, brought in closely. It requires us to vigilantly choreograph an ever-mutable troupe, touring in front of multiple audiences whose dance preferences and expectations are unclear and heterogeneous. We adapt our choreography to attract applauding audiences, and discourage those who are not expected to applaud, to stay away. We worry, for our own sakes and for the sake of our troupe, when fickle audiences shrink or turn their backs on us to watch performances they find more engaging. We exert ourselves and our troupes to ever-greater efforts to entertain and elicit audience appreciation. Their approval leads us to believe they are more likely to return. Like our dance, accountability is a calculated cultural performance designed to construct and negotiate legitimizing support from significant others, regardless of their formal rank or involvement with issues of accountability. We experience accountability as an iterative set of acts that simultaneously interpret and present collective and individual behaviours that we want consumed and, simultaneously, replenished.

Perhaps, wherever we are located along a chain of accountability, and regardless of which camp- Principal or Agent- that we find ourselves lying in, we wish to be more the choreographer, than a dancer. As a choreographer, we set out to direct. As dancers we might not initiate the performance, but we do what can to align the choreographers intentions with our artistic needs, improvising as necessary. On occasions, choreographers may cease being able to recognize the improvised dance and will feel the need to join and learn from the troupe, which has now become the de-facto choreographer. Rarely do either dancers or choreographers leave the theatre alone, to develop new audiences, alone. Compromises are frequently evident in order that ratings
do not decline unnecessarily. Perhaps in time, both choreographers and dancers individually and jointly develop the performance so that there is less need to control or improvise.
Chapter 5: Discussion

5.1 Introduction

My purpose, in this hermeneutic phenomenological study, was to understand how accountability is experienced and understood by individuals occupying positions along the chains of accountability that exist between non-profits and their government funders. Seventeen interviews took place with eight participants. The interviews allowed me to hear participants describe and explore detailed descriptions of their experiences of accountability and how those experiences might be interpreted and understood.

The research took place at a time when the Government of Manitoba is piloting a model designed to improve the relationship between the nonprofit sector and the Provincial bureaucracy. Four of the eight participants were involved with aspects of the initiative, one, in quite a significant way, as am I. In addition to this shift in Manitoba’s accountability environment for non-profits, there was one other, more recent change. The Federal government decided to resume direct funding of immigrant settlement, language and labour market services. For these service providers, on-going funding would appear very uncertain. Several non-profits that have collaborated closely to coordinate immigrant services may now be compelled to compete against each other. A number of agencies and other funding bodies have been upset by this development.

Beyond these two developments, no changes in legislation, funding, or media coverage of scandals impacting nonprofits or their government funders have been noted. Issues of accountability continued to feature in the media, daily, during the period of data collection, but nonprofits or the Government of Manitoba, as funder, were not particularly prominent.
This chapter is divided into five sections, in addition to the introduction. Section 5.2 summarizes findings and the identified cluster and emergent themes. In section 5.3, I discuss findings and relate them back to the literature review, surfacing possible implication for theory and practice. Section 5.4 identifies limitations of the research, while section 5.5 includes my recommendations for further research. The thesis ends with a brief conclusion.

5.2 Summary of Findings

My research was instigated by my observations that while working on the boards of non-profits, as executive director of another, and with funders, we all seem to run into similar issues around accountability. Calls and answers for greater accountability have resulted in evermore elaborate data gathering mechanisms, considerably greater levels of busyness, and exhibitions of more transparency. But the effectiveness of all of these formal responses did not seem to assist decision-making around programing or even dealing with the potential for (localized) individuals abusing their scope for independent decision-making in the pursuit of self-interest. ‘Scandals’ (so called), reports from Manitoba’s Office of the Auditor General (and the more insidious rumour and innuendo), together with the pervasiveness of a results-focused management narrative, have prompted increased accountability for ends that remain largely elusive. We are not yet satisfied that we have enough accountability or the right accountability. Despite our dissatisfaction, we persist, in part, perhaps, because it is quite unfashionable to counter the validity of a pervasive sign-of-the-times which is the rhetoric of accountability and its associated machinery. Those who might seek more penetrating examinations may undermine their own positions and literally subvert the edifice. We stand busily by, playing our part as best we can.

Participants who did not know me were more reticent, initially, to describe their misgivings. Those that knew me better vented with vigour.
5.3 Discussion of Results

The body of literature on accountability is large and the concept itself is tangled and “ever-expanding” (Mulgan, 2000). The lack of participant definitiveness and confidence was apparent in each interview. Normative claims that accountability brings benefits were voiced, but even a little digging made the utterances less persuasive, even to the extent that the party to whom the supposed benefit was to be felt was uncertain. It was clear that the concept of accountability remained nebulous and amorphous. What accountability accomplishes and its mechanisms were also unclear. Participants sometimes worked backwards, starting with a mechanism, a note, and speculating on the nature of the symphony’s composition. Participants continued to forage for experiences that were in some way related to a tacit sense of obligation to explain aspects of behaviour occurring within relationships existing between nonprofits and their government funders.

There were times when I thought ‘accountability’ is, first of all, a euphemism for ‘reasonable explanations’ (Bovens, 1998)—literally giving reasons that are judged to be ‘good’, or at least good enough. During the research, the specific ‘goodness’ was so very particular to the context that its relativism provided little use. Particularistic goods, however, did share a family resemblance in as much as when we talk about accountability, we talk using a similar language: Notions were concerned with demonstrating competence to meet a (neoliberal) entrepreneurial ethos, or more practically, to demonstrate that we explain using, without undue effort or strain, the lingua franca of neoliberalism. We can all talk quite fluently at this more abstract and conceptual level.

For Bovens, accountability looks back and asks “Why did you do that?” and forward to ask “what is to be done?” (1998, p. 27). It would seem, though, that accountability is often
experienced by both the interrogator and the respondent as having a common preliminary, more fundamental, question in common: “What do we need to be able to say in order to look good (and to avoid trouble or blame)?” This question influences the calculated dialogue of accountability, including what we ask, what we do not ask, and how we answer. We tended to hear Bovens’ questions as “Why should I (or we) say we did that?” and “What should we say we will do?” We add a supplementary question: “What should we say was actually done?”

Our pragmatism must not be construed as being unethical or motivated by self-interest (alone). To suggest that this is the case would, I anticipate, cause participants offence and indignation. When answering, we strive to reflect, and advocate for, what we identify as being in the best interests of the broader community of stakeholders. We acknowledge that different links in the chain of accountability may have different constituents to which they must speak. We work to alter perspectives and build alliances.

My conversations did not suggest that there is ever a single, incontrovertible answer. Participants’ answers were seen to depend upon their reading of their situation and the amenability of the object of questioning to different stories. And, very importantly, what we apprehend might cause us trouble. To participants, there appeared to be very little about being accountable that did not provoke thought and careful calculation. We were all presenters of our stories, wrestling authorship and consequent authority from counter narratives. Incidents where one story blatantly contradicted another were uncommon. In the vast majority of cases, our purpose was to nuance a story before it became institutionalized. Delegating or attributing answerability to another party, or seeking greater clarity around an information request, allowed us to slip out of having to answer Bovens’ questions altogether, at least temporarily.

Rarely were we disposed to be indifferent to questions and answers. Conversations with participants often began with descriptions of the experiences having greatest emotional affect.
Conversations became most animated when a contested account has been more persuasive than an alternative construction, arguably, with greater verisimilitude: “When I described to you the experience of going to court, I was feeling like I felt when it originally happened” (Jordana, 118), and “the experiences I talked to you about were the ones that really wounded me … at some high emotional level they activated me” (Mika, 308) are two such cases.

Participants were markedly less passionate where responses to accountability were unlikely to precipitate change or a flurry of other activity. Two areas towards which we paid little attention to presentation were box-ticking, statistical information or information from which no conclusions were expected to be drawn. Where our questions, our answers and our responses were repeated over time, the attention paid to them was minimal. Upset could arise where someone decided to change the established routine, or the respondent was provocatively unresponsive or indifferent to information regarding significant service gaps or alleged poor stewardship: “It was “unjust. Transparency is honesty. I saw them [the Board] hide it, disguise it, minimize or even deny it ever happened” (Mika, 423).

When participants spoke about experiences and dispositions towards the questions to be asked and the answers to be provided, they moved quickly to a sort of ethnographic account “governed not simply by empirical reality but by a battery of desires, repressions, investments and projections” (Said, 1978). Experiences of accountability have an essential reflexivity because the phenomenon is essentially conceptual. A part of the experience of accountability is an awareness of its instrumentality. There are many possible interpretations of it as a concept, and of the content it embraces. Participants recognize the importance of appropriating information to inscribe authoritative representations which are necessarily, subjective and contextual. With no illusions of grandeur, enacting accountability is to become micro-his/herstorians with a marked tendency towards revisionism.
It is not an accident that I was able, thematically, to describe and discuss participants’ experiences of accountability without often needing to distinguish where they were situated in the nonprofit/funder continuum. From an experiential perspective, wherever you reside, the individual experiences of accountability have much more in common than a lot of the literature would have us believe.

A paradox of accountability, evidenced in this research, is the way the instrumental technologies were not identified by participants as improving accountability’s ostensible goal of preventing unwanted behaviours, and, significantly, encouraging others. (Admittedly, the more cut-and-dry issues of fraud and other sorts of law breaking were not discussed in any depth during any of the interviews.) Accountability was often experienced as something that actually prevented the identification of individuals, singly responsible for difficulties, let alone the more categorical notions of wrong-doing. Chains of accountability seem to actually provide defensive mechanisms that scatter responsibility away from individuals (and to the wind): There are few places where the buck comes to a complete standstill. I wonder if accountability’s promise may lull us into a false sense of security, especially as aspects of it become increasingly routinized or susceptible to manipulation. In a related vein, accountability information can be so inconclusive. Despite its frequently vaunted formality, it did not appear to provide a means of gathering evidence to inform decision making. The very connection of accountability information to decisions was elusive. It is cited to help explain, justify and rationalize decisions, but not clearly inform those same decisions.

As an action requiring careful prior thought, the exercise of formal sanctions in response to an organisation or individual not being accountable as ostensibly required was not evidenced. Chronic non-compliance was more likely to elicit the allocating of additional resources than it was to prompt a funding reduction or other penalty. The subtle exercise of informal sanctions
was more common. Strategies included the subtle undermining of organisational reputations or
the reputations of an organisation’s or office’s leaders. Activities of this sort were often
surreptitious, if not clandestine. One example, cited above, was the funding proposal that
included a request to deliver a service that the funder believed it was already purchasing from
another service provider. The funder could not but turn to the organisation it was already funding
to seek clarification. The informal accountability relationship is susceptible to gossip.

5.3.1 Implications for Theory

I initially argued that, conceptually at least, the accountability relationship between
government funders and non-profits is best examined through the Principal/Agent problem
where a necessarily assumed divergence of interest is managed by way of a contract. In the light
of the research, this is clearly an over-simplification for many reasons; preeminent among them
is that there are never, in my experience or the experience of participants, merely two identifiable
parties. There is considerable overlap or intersection that, while identified by Najam (1997) and
Nevile (2010), does not correspond to the co-option of the non-profit sector by the government
funder. Through means other than the ballot box, the non-profit can singly or in an alliance co-
opt government. A great deal has been written about the need for government to collaborate more
with the sector— to shift towards Najam’s ‘C of collaboration’ (Phillips and Levasseur, 2004;
Salamon, 2010 & Tetlock, & Mellers, 2011)—with the impediment popularly understood to be
bureaucrats’ inflexibility, intransigence and their general lack of imagination that causes them to
resist calls for collaboration from the non-profit sector.

I adopted the Principal Agent model as the contractual structure around which, despite its
limitations, I built the research framework. It proposes that information asymmetry and the
consequent moral hazard are problematic for the Principal (Broadbent, Dietrich & Laughlin,
1996; Van Slyke, 2005). The research suggests that, given the unexploited opportunities that exist to fill information gaps, is greater symmetry truly sought, or does it offer the Principal some form of protection? We have presumed, from the literature, that the Principal is perpetually curious. This research suggests that this was not always the case— the Principal appeared to three of the eight participants to actively shun the exercise of curiosity in a formal way. Some informal digging may take place around the edges, but in ways that don’t alarm or alert the other party. Participants cited examples where they had preferred the option of insulating ignorance. To scramble Rumsfeld a little: ‘We want to know what we don’t want to know, ideally without others knowing we knowingly choose not to know’.

The research also surfaced the extent to which non-profits’ Agents turn towards their Principals, demanding that they answer for their actions and decisions. The persuasiveness with which Agents can make these demands depended upon their relative power and influence which can be augmented by, for example, becoming increasingly expert in their field of practice, by developing allies, or precipitating a fissure or rupture within the Principal’s camp, which was shown to be anything but monolithic.

Related to the issue of alleged monolithicism, discussions of non-profit accountability assume the existence of an almost inevitable tension between non-profits and government funders. What appears to be missed in these discussions is that the tensions between the camps are replicated within camps. Non-profit boards may be as challenged in ensuring that their executive directors are accountable as funders are trying to ensure that non-profits are accountable. Further, boards’ relationships with funders’ representatives may be better aligned than the relationships they have with their own staff. Similarly, a funder’s Liaison may feel she or he has more in common with their non-profit counterparts than they do with their government supervisors. Liaisons may find that they become the non-profits’ most outspoken advocates.
The hypothesized connection between accountability information and funding and other decisions (Nevile, 2010; Scott, 2003) did not emerge clearly from the research. In fact, participants from both camps felt that there was a marked lack of Principal accountability around decisions affecting the non-profit community. Participants felt unable to anticipate, on the basis of the accountability information provided, what decisions would be made. There is no clear formula. A further complication is the mutability of accountability requirements and accountability information as it flows along the chain. Once information has passed from the adjacent link, the story’s reconstructions and distillations become largely invisible. When we seek rationales for decisions, most of us must therefore speculate. Participants’ speculations ran along two lines: First, what did the non-profit do well or poorly to warrant the observed response? Second, what extraneous factors contributed to the decision? We recall one participant attributing government’s decision to fund an organisation to the fact that it was one of the “chosen.” No further explanation was possible. Attributability, and consequent possible accountability for decision-making, was also problematic because there is no one person to blame. If, for instance, a contract was not complied with, might it be a result of the contract containing unreasonable expectations and targets, or is it because the service provider is deficient? Either way, not only is the cause of the problem contested, but so is its author, who in both these cases is unlikely to be an individual, but a group. Even if an individual target for blame can be located, say the Board Chairperson, she or he may claim that she or he signed the contract under duress ‘in order to get the cash flowing and meet staff’s payroll.’ Ought the Chairperson to have really not signed that contract (because ill-defined targets seemed overly ambitious)?

Bovens (2005), Dubnick (2002), Mulgan (2006), Thompson (1998) and others, have theorized that the effectiveness of an accountability regime depends in large part upon the clear
communication of incentives and sanctions. In the research, however, this was not borne out. The use of clearly communicated formal sanctions did not feature prominently in a single conversation. Even the existence of sanctions, let alone their use, was not considered by some participants.

Encouraging desired behaviours, and its opposite—discouraging undesired behaviours—are often cited as functions of accountability (including sanctions’ presumed influence). Yet the connection between individual (or collective) performance and accountability did not emerge from the research. Participants suggested that this was in part a consequence of inarticulate or ambiguous expressions of desired behaviour which permit multiple interpretations. In terms of reporting results, for instance, participants asked if the methods of measurement were sufficiently nuanced to effectively capture what is valued. Furthermore, we may not be sufficiently sensitive to the value of outcomes that were not planned and not measured with similar diligence. It may emerge that an unanticipated outcome actually calls into question the desirability of, or the greater focus on, the originally targeted outcome. In Jordana’s experience, for instance, one of the difficulties encountered was a distortion of funded and monitored outcomes in order, in part, to persist with the admittedly more vague outcomes desired by the Executive Director. There may be some merit in an empirical examination of unfunded outcomes, both positive and negative, and the corresponding flexibility of accountability regimes, where pertinent supplementary information is exchanged and reviewed (as capacity allows).

Accountability literature has drawn our attention, time after time, to the accountability burden funders impose on non-profits as being unwieldy, overly bureaucratic, and gratuitous (Billis, 1991; Light, 2000; Ebrahim, 2005). Responding to accountability demands diverts resources from the non-profit’s mission and reduces performance, or, alternatively, focuses
attention on what the Principal wants, and improves performance (Cutt and Murray, 2000; Mulgan, 2001; Wholey, Hatry & Newcomer, 2004). The conditions under which accountability alters progress towards (performance) targets did not emerge from the research. Clearly, though, accountability does impact our presentation of targets—our descriptions of them as well as a commentary on them—among other things. Moreover, the burden of responding to the demands of accountability is experienced in the Principal’s camp, too. While research participants did not unequivocally deny the burdensome nature of accountability, or its effectiveness in altering performance (positive or negative), findings were far from conclusive.

5.3.2 Implications for Practice

This research set out to examine the accountability relationship between government and government-funded non-profits ‘in the field’ as it were. The methodology was selected, despite the limitations noted below, to encourage participants to open up about their experiences of enacting accountability and leave no stone unturned. We wanted to see it in all its guises, shorn of any obligation to talk about it in a particular way. Participants’ experience of accountability is multi-faceted, complicated and messy. Accountability was not experienced as merely an impartial, assistive, technology designed to facilitate an Agent’s provision of timely and accurate information on activities, including non-profit performance, to a Principal, where the Principal would then be empowered to make rational decisions based on the information provided. Within the permeable Principal and Agent camps, we simultaneously perform both roles of providing information, sifting through it and working out what we could and/or ought to do. Parties jointly participate in a messy venture, ideally one that is hoped to bring mutual benefits to stakeholder groups.
It became clear at the outset that multiple understandings exist about what accountability is, what it does, and how and why it works or does not work. There was no common ground or frame of reference upon which participants could stand with confidence. Participants began by sharing a common credo concerning the notion’s desirability, with varying degrees of passion and conviction. To return to the experience itself was somewhat troublesome, partly because the rhetoric of accountability has become ingrained and internalized, and partly because participants were a little leery that greater openness might expose them as subversive or disloyal. Discussions regarding accountability and case-specific issues were difficult and potentially threatening. Participants reported to play their cards quite close to their chest and to manage information in very calculating and precautious ways. To maximize its functionality and the benefits of accountability regimes, a safer forum, more conducive to a frank exchange, may be warranted. The irony of a mechanism designed to promote transparency serving to occlude is not lost.

As conversations progressed, the messiness or non-linearity of accountability emerged. I used the analogy of a very flexible chain (which could be folded in, upon itself, or could have its links interchanged). Participants spoke about the relatively hierarchical nature of reporting as little more than a convention or protocol related to formal accountability only, but not exclusively. Where deemed necessary, we would effectively skip steps in the hierarchy (links in the chain). On occasions, a link would bow out to evade responsibility. To extend the imagery further, woven throughout the chain were strands of less formal relationships which would be used when a link in the chain was unhappy with the response of an adjacent link. A persistent focus on formal routes of communication is likely, argued participants, to create an incomplete and contrived picture of what is going on. To build a fuller and more representative picture, there may be some benefits in accepting the reality of informal communications and to bring them in
out of the cold. The ‘safer forum’ mentioned above will now be more representative and invite less defensive communications.

Findings suggest that experiences of accountability are intimately bound up with relationship issues that involve trust and integrity and the individual’s need to feel that she or he is doing the right thing. It is upon individuals’ dispositions towards these relationships that the successes of formal contracts often depend. Contracts cannot replace the need for collaboration and mutual helpfulness. Although this study did not seek to measure the relationship between transaction costs and trust and mutuality, the erosion of trust requires more laborious, formal interactions. Levels of collaboration were perceived to actually fall following the imposition of stringent requirements. Gratuitous requirements served to antagonize. Investment into the relationship may provide significant dividends, especially where adjacent links are not both feeling the benefits of the relationship. In very practical terms, the investment may include an addressing of dispositions and the interpersonal skills of individuals involved in the relationship, as well as the mutual development of formal reporting requirements and joint planning of success indicators, target outcomes and goals. Collaborative efforts could be exerted to ensure that more literal ‘being-on-the-same-page’ contract content is negotiated. Where, for whatever reason, goals are not aligned, the Principal’s increased use of coercive accountability measures may be counterproductive if it is not, minimally, accompanied by a discussion of (often policy) issues.

I have already mentioned that the potential use of sanctions was not experienced as particularly salient to the research participants. Individuals were most motivated, in their accountability transactions, to avoid personal or collective blame, and, in many instances, avoid blaming. Both eventualities were potentially damaging to all parties. Part of formal accountability’s purportedly compelling logic was to be the clarity with which culpable parties
can be identified. Participants disputed that this was the case, and given the possible harm arising from wrongful convictions, participants exercised and encouraged the exercise of compassion, discretion and distraction to blunt the unforgiving tool of formal accountability. Furthermore, participants were quite cynical about formal accountability’s claims of (incorruptible) objectivity. Because of its perceived amenability to manipulation, participants fed it different stories to confuse, or no stories to conceal actual behaviours. Formal accountability’s nature is such that it can encourage opacity, not revelatory transparency, as it professes. It can encourage us to be silent when really we might all be better off if we talked.

Participants also felt that accountability regimes and rhetoric missed the mark in another sense. New Public Management pays homage to management by results and outcomes, but the accountability regime NPM has spawned runs into trouble articulating what those results and outcomes are, or ought to be. To appear useful never-the-less, accountability focuses not on results, but compliance with reporting requirements and associated schedules. Contract administrators can comply without too much difficulty, but reports say little of consequence. The focus on imposed compliance requirements, whether they were felt by participants to make sense or not, was felt to divert attention from the mandate-related and value-based ‘for-what-are-we-doing-this?’ (as described by Brown and Troutt, 2004), to a more process-related ‘what-are-we-doing?’ In making this shift, accountability turns to minutiae and away from the bigger picture of what it is that we consider most important.

The perceived shift towards process was not articulated by all participants, nor was the shift seen to be complete by those who did raise the issue. Accountability continued to be perceived by participants to concern itself with program targets and outcomes. However, regardless of the emerging goals of accountability, participants continued to feel the need to supplement formal requirements with what they regarded as being equally, if not more, germane.
Underlying supplementary reports were questions about how indicators were selected and what indicators truly indicated. Indicators that were felt to mislead, contain an inherent bias, or be vague and open to interpretation were resisted by those who provided data and were dealt with with uncertainty or diffidence by those who received them.

Given the time it took participants and their colleagues to define, collect, and report data, the question arises as to what is done with it. Is it analysed? Is it shared? Is it discussed? What is its connection to decisions? What is its value; its utility? If it cannot be made more valuable, why do we persist so doggedly? Are trends evident that could inform practice and help improve outcomes? Are we noting any possible emerging issues that we need to be preparing for? Accountability’s administration was then felt to lack any clear feedback mechanism. It has the potential to foster dialogue, but it has tended not to. The lack of discussion is felt to perpetuate feelings of ‘us and them,’ although I must note that ‘thems’ can exist within the same camp. To augment accountability’s usefulness for all parties, ought we to engineer fora to encourage dialogue and greater collaboration on accountability and its findings?

Clearly, challenges around communication infuse many of the concerns participants’ expression about accountability (as opposed to accountability’s concerns). Formal lines of communication are not sufficiently flexible to accommodate the apparent communication needs of either camp. Acknowledgement of the instrumentality of unscripted, unofficial channels would likely serve the relationship well. The development of new channels, less scripted by formal accountability requirements and more dialogic, would encourage exchanges and lead to more effective accountability relationships focused on improving the degree of alignment and mutuality between the two camps. Formal reporting requirements are one of many possible configurations; they are clearly not the only ones.
Of the eight participants, only Meron addressed the (lack of significant) input provided by the non-profit community into policy direction. The general direction of activity continues to be, very preponderantly, directed by government. Current communication structures provide few opportunities to ‘main-stream’ and democratize the direction of non-profit activity. Operationalizing a structure would be difficult, but more perhaps preliminary steps can be taken, initially by looking at the possibility of introducing elements of co-governance. The risks are significant; the pay-offs could be greater. There was a consensus among participants that the relationship can be markedly improved if we look beyond contracts and formal obligations and admit where we are unsure how to proceed, either as the Agent or as the Principal. And, importantly, begin to shed the absolutist nature of the terms Agent and Principal and their quasi synonyms of: Funder and Funded, and Government and Non-profit.

Before closing this section, mention must be made of a theme that pervaded many of my conversations with participants. All of us had faced dilemmas of an essentially ethical nature where the correct course of action is unclear and involves trade-offs and value judgements that few accountability regimes address (Dubnick, 2003; Kearns, 1996; Young, 2000). When confronted by such issues, participants, and I include myself here, talk to ourselves, and quietly to trusted others, about how best to act. We summon pragmatic utilitarian and more absolute categorical imperatives to help us navigate through a difficult decision and determine what our responsibility is. Accountability does not accommodate moral codes; it accommodates compelling authorities whose laws we are to follow according to our role (Dubnick, 2003). Accountability does not offer us much in the way of ethical guidance. From the research, it appeared that where the organisation or staff were, or might be, negatively impacted, ethical calculations were more utilitarian in nature. Where issues of personal integrity, including client well-being, were concerned, or perceived to be at stake, participants citing an experience of this
type tended to gravitate towards a more absolutist line in the sand. Using Edwards and Hulme’s 
(1997) descriptions of upwards, lateral and downwards accountability and making very sweeping 
generalizations, there appears to be some correlation between pragmatic, utilitarian 
considerations when we feel that our primary responsibility is to the Principal and a more 
Kantian approach when issues of downward accountability are concerned. Further, when 
participants spoke of their clients, the lines in the sand seemed deeper where the client was 
understood to be more vulnerable; issues of abuse or homelessness were less amenable to 
pragmatic moral positioning than were issues of education or employment. As we continue to 
work with accountability, greater sensitivity may need to be paid to competing moral pressures 
imposed upon its actors.

The assumption that the only ‘others’ to which we are accountable are the ‘superior 
orders’ emanating from authoritative links that lead us (upwards) towards the Principal is to 
oversimplify matters and is an inadequate (Nuremberg) defence for unethical action. The 
expectation that as civil servants, for example, the signing of the Oath of Office obligates us to 
comply unquestioningly to our superiors’ orders, may burden individuals unjustly and its 
authoritarianism is potentially corrosive. In Manitoba, The Public Interest Disclosure (Whistle-
blower Protection) Act (Government of Manitoba, 2006), may not provide individuals in either 
camp with the support or protection that is required. An accessible, discreet and confidential 
‘Ethics Consultant’ may be of use to help determine if a whistle needs to be blown or if a 
resolution can be reached in a more low-key manner.

5.4 Limitations

In this section, the main limitations to the study will be provided and explained. The first 
limitation relates to my choice of methodology itself. I had two main misgivings about the
methodology. One was philosophical and one was practical. Both began dogging me shortly after I had completed and reflected upon the first two interviews. I have not been able to completely shed my philosophical misgiving.

Philosophically, I continue to wonder if accountability is even a single phenomenon amenable to a phenomenological investigation. Or, is it a cluster of related phenomena? Is there an adequately shared language among those who speak of it? It is not clear cut like suicide, or pregnancy, or a diagnosis of cancer. Do we know what it is we are talking about? Do I really understand what participants were talking about? Is it a stance or posture? Does its language and deployment make it akin to an insider’s joke? It often seemed to lack even sufficient substance to be considered a conceived-of ‘ideal.’ It encompasses so many strands of activity, each of which could have been researched separately. I sometimes wondered if the trails we followed led up blind alleys, taking us further and further from accountability’s essence, not towards it. Is its essence personal or collective, or both?

At times, I felt I was trying to describe what lies behind a mask by looking at the different wearers of the mask. Accountability is opaque. What is transparent to one stakeholder may be shaded from another. Its protagonists are often satirists where even uncovering of scandal may have little to do with what is truly scandalous and may simply be a diversionary tactic. At other times we are confidence tricksters required, by a personal sense of obligation, to protect a contestable position.

My second principal methodological misgiving was practical one. The constructive paradigm of hermeneutic phenomenology requires that the participants and I become sufficiently close and trusting to encourage the very frank and intensive exchange of experiences of personal realities and our dispositions towards them (Churchill & Wertz, 2002; Guba & Lincoln, 2005; Van Manen, 2002). Co-construction was difficult where participants felt that sharing of
information may expose them not to immediate emotional distress, but to difficulties at work and the associated fear of possible retribution, if they were connected to my findings. I undermined my own efforts to encourage openness during those occasions when I felt that information was about to be shared, that the participant may later wish to retract. I would remind them of my inability to guarantee confidentiality. Conversely, I felt that my relationships with individuals outside the participant cohort caused people to hold back, and in two cases, to withdraw. The relative smallness of the pool of potential participants meant that there were sometimes very few degrees of separation. During the research process, some participants spoke about other participants and/or about individuals with whom I work quite closely. What we ended-up constructing together may better reflect what participants were comfortable sharing, and not the unexpurgated truth, as individually perceived.

Phenomenology makes no claim to generalizability. Never-the-less, when I consider my cohort of participants and the specificity of times and places and events we examined, I wonder if my findings can be stretched to inform our understanding of others’ experience, even when they occupy seemingly analogous positions. One reason for my caution is that six of the eight participants, and I, had occupied positions on both sides of the Liaison’s formal point of interface between the funder and non-profit. Moreover, five of the six had made the transition from the nonprofit to government. I am only aware of one participant had made the journey in the opposite direction. At least two of the five continued to serve as volunteers within non-profits. As such, my research reflects experiences of accountability that were, atypically, balanced and reflective of the outsider-turned-insider advocate (Najam, 2000; Young, 2000), who are motivated by a desire to make things better; more inclusive, participative, and collaborative. Lindsay and Kole spoke of their interactions with colleagues, internal to government, who held considerably less conciliatory perspectives and, consistent with Kramer (1994), resented non-
profits’ influence within government. Having shared this misgiving, I also note, following Light (1999), that individuals who have crossed the divide and share mutual experiences may promote greater collaboration and this could, therefore, be an implication for future practice, especially around recruitment activities.

The complexity of these participants’ involvement with different actors, in different functional roles, and in different fields of practice, was not adequately explored, but constantly alluded to, most explicitly in the case of Meron. In Meron’s case, a stream of individuals with whom his relationships continued to alter, provided a sort of rhythm to a lot of our second conversation. Sometimes he felt there was greater deference to those who moved between and within the Principal or Agent camps, and sometimes there was greater suspicion or hostility. Alternatively, Meron felt that he and those he worked with might be perceived to be an increasingly popular, influential contact. (Very interestingly, Meron noted an analogous shift when non-profit clients become non-profit staff members.) Kole felt his understanding of government and bureaucratic processes had made him, not quite a facilitator, but something more akin to an ‘introducer’ of nonprofit personnel to funding possibilities, contacts and other opportunities, available within government—a tipster. I believe that a different participant group, who had not had the opportunity to work on both sides, would have had significantly different experiences and told significantly different stories. The well-documented schism between the two camps may have been brought into sharper relief than it was in this story.

5.5 Recommendations for Further Research

Within the vast and sometimes chaotic literature on accountability, a fairly constant refrain is that it is about holding someone to account for something. Adding a modest layer of complexity, accountability may be understood as a belief that identified individuals can
legitimately be held responsible for the answers they provide to questions concerning behaviours. By implication, then, accountability is a complex system that includes a mutable cast of protagonists and various antagonists. The unpredictability around who may walk on stage at any one point and their possible fumbling of lines has led some to not take much of the accountability edifice too seriously; Mika called those she reported to and those they, in turn, had to report to, the “cast of clowns” (625).

The research did not look at experiences of accountability in terms of government’s social policy priorities. We noted where policies may not have resonated with participants, but we did not fully explore how the accountability relationship invites or discourages parties within the relationship to provide input into policy formulation. A question emerging from the research is: Would a closer alignment of interests between the Principal and Agent on issues of policy reduce the potential for conflict and contrasting narratives? Including commonly understood statement of goals, or, would it paralyse activity if agreement of what was simultaneously fundable and attainable was not possible?

The importance and possible pre-eminence of informal communication processes deserves much closer attention. Future investigations could examine the types of informal communication, including casual conversations at one end, to letters of complaint to responsible ministers at the other end of the spectrum.

In the accountability discourse, delegation has been, almost exclusively, considered the sole prerogative of the Principal. Delegation is understood to be downwards in an idealized hierarchy. The experiences of participants suggest that a form of delegation can occur in the opposite direction, too. An examination of ‘upward’ delegation would improve our understanding of the Principal’s obligations to the Agent and the broader stakeholder community for funding decisions and general policy direction too.
The inter-connection between accountability information and decisions around funding and other responses has been presumed, but has not been clearly demonstrated. An investigation into the selection of accountability indicators—rationales for their selection—followed by an assessment of how they inform decisions, would help eliminate concerns expressed about the apparent randomness of decisions. Moreover, other considerations (outside accountability indicators) that inform decision-making would become more transparent. The decision-making process itself would be introduced into systems of accountability and become visible to stakeholders.

A closely related area of investigation, possibly following an analysis of accountability indicators, would be an examination of the extent to which accountability really does instigate improvements in individual and organisational performance, and the extent to which it functions to discourage undesirable behaviours of both the Agent and the Principal. A possible variation of this line of inquiry could include the impact of ethical considerations in accountability decision-making.

Finally, the research did not consider whether participants’ experiences of accountability were influenced by the non-profit’s stage in its organisational life-cycle. Informational requirements, including performance indicators, appear to be different for organisations at different stages of evolution. Additionally, more established organisations seemed better able to delegate upwards than more embryonic ones, but encountered more complexity—possibly a function of their typically greater size.

5.7 Conclusion

The nature of unanswered questions held about accountability points to the need to use different methodologies to satisfy our propensity to be curious. Included among available options
is hermeneutic phenomenology, which has “fundamental significance for our entire understanding of the world and thus for all the various forms in which this understanding manifests itself, from interhuman communication to manipulation of society” (Gadamer, 1976). Although her reference is to the nursing profession, “understanding is perhaps one of the most important gifts one human can give to another. If we learn not only with our minds but with our spirits, the meanings of experience, we might better be able to say, 'I understand'” (Munhall, 1994).

The purpose of this hermeneutic, phenomenological research was to understand how eight individuals bound up in accountability understood their experiences of it. Their ways were many. Many of their ways were personal, subtle and exclusive. They were complex, nuanced and sensitive. Participants were unexpectedly passionate and heartfelt. At other times, accountability demands fell upon them like water off a duck’s back— barely noticed. Very rarely were responses to generating or responding to accountability merely mechanical. Yet much of the literature suggests that we are headed toward ever-more automatic information management (and decision-making) systems. In some small way, perhaps this research will prove diverting.
References


*Non-profit Management and Leadership, 6*(2), 181-195.


Steinberg, R. (1990), Profits and incentive compensation in non-profit firms. *Non-profit management and leadership, 1*(2), 137-151.


APPENDIX A: RECRUITMENT LETTER

Dear xxxxx

My name is Philip Evans. I am a Masters student at the University of Manitoba under the supervision of Professor Sid Frankel.

You are being invited to be interviewed by me, the principal investigator, regarding your experiences of accountability. The primary goal of the research is to better understand the apprehension of accountability by individuals working for non-profits and for government departments that fund non-profit organisations. You are not being asked to speak on behalf of the organisations you work. My interest is in your broad experience of accountability generally, not with any specified accountability relationship or organisation. Any information identifying the organisation or particular individuals will be anonymised and rendered unattributable in the final thesis.

I wish to develop a comprehensive and reflective account from individuals about their lived experience of accountability in their professional lives. While a great deal has been written on theories and practices of accountability, not a lot is known of how it is apprehended by individuals professionally involved and concerned with meeting the requirements it makes of us.

I am seeking the participation of individuals involved in a diverse range of accountably relationships. I will avoid recruiting more than one participant in any one accountability relationship. For example; if a non-profit agency receives funding from a Division or Branch of Family Services and Consumer Affairs, I may seek a participant from the funded non-profit agency or the office administering the contract, but not both. Overlap or intersection will be avoided. I will determine that there is no intersection before inviting your participation, using publicly available information. I shall verify with you, that my determination is correct before making final interview arrangements.

I would like you, as one of up to eight key informants, to participate in two, one-on-one interviews with me, of approximately 1 ½ hours in duration each. In the first interview, I will be asking you to describe your involvement with accountability and to explore how you experience it. Following the first interview,
I will provide you with a transcript for you to review. In the second interview, I will ask you to discuss further some of the experiences described in our first interview, and to reflect on possible themes.

If you wish to discuss the research with me and other participants, and you are comfortable sharing your identity with other participants, I shall invite you to a third data collection activity of up to two hours in length. In this third activity, I will present themes emerging from the interviews for discussion and synthesis.

All three data collection activities will occur in the late summer and early fall of 2013. The Group Discussion will take place at the University of Manitoba.

No negative consequences are anticipated as a result of your participation. However, I do ask you to note that I currently work for the Government of Manitoba in the Department of Entrepreneurship, Training and Trade (ETT). I am responsible for the over-seeing the activities of the Employment Training Partnerships (ETP) unit. ETP is responsible for funding a number of non-profits and other organisations in the Winnipeg region. To avoid any conflict of interest, I will not interview anyone currently working for an agency dependent on funding from ETT. Nor will I interview any employee of ETP. I will not be in a position to exercise any undue influence over any research participant, the organisation for which they work, or their funders, in virtue of my current position. I also wish to draw your attention to the fact that before becoming employed by the Government of Manitoba, I worked in the non-profit sector, as both an executive director and as a volunteer, for over 10 years. My experiences working in funded organisations and for funders motivate me to assist in the development of a balanced and improved relationship between the two sectors, and the associated processes of accountability. I am not aligned to a particular camp or interest.

The thesis will not divulge your identity or the identity of other participants. The names of organisations and individuals will be anonymized. The presentation of the information in the thesis shall be done in such a way as to make attribution to a single participant, position, organisation or department, difficult. However, I am not able to provide an unconditional guarantee that a reader will not be able to identify you. It is conceivable that your identity may be inferred or suspected by an individual possessing prior knowledge of the situation described, or a turn of phrase used in quotation, following the study’s dissemination. Nor am I able to guarantee that each participant in the discussion group will maintain confidentiality. To reduce the risk that you will be identified, you will be provided with the opportunity to review a draft of the chapter on findings before the final copy is prepared. Where you have concerns that you may be identifiable, we will work collaboratively to disguise your identity further by removing possible identifiers and through greater depersonalization of the text. If you are not reassured by our joint efforts to protect your identity in the Findings Chapter, we can delete the worrying piece.

Your participation in the research will occur at a most apposite time in the evolution of the relationships between the Provincial government and non-profit organisations. There is a conspicuous paucity of studies that articulate accountability at the level of lived experience to ground theoretical discussion. It is my hope that you will choose to participate. I shall email you within two weeks to invite you to discuss my request further, should you not yet have decided to participate or not. If, in the meantime, you are aware that you will definitely not be able to participate, or have questions concerning your possible participation, feel free to email or call me. I can be reached by phone at xxx-xxx-xxxx, or by email umevansp@cc.umanitoba.ca I look forward to speaking with you.
Sincerely,

Philip Evans, principal researcher.

&

Professor Sid Frankel, research supervisor.
Research Project Title:

Choreography and Performance: A phenomenological study of accountability relationships between non-profits and government

Principal Investigator and contact information:
Philip Evans,
T: xxx-xxx-xxxx
E: umevansp@cc.umanitoba.ca

Research Supervisor and contact information:
Associate Professor, Sid Frankel
T: xxx-xxx-xxxx
E: frankels@cc.umanitoba.ca

This consent form, a copy of which will be left with you for your records and reference, is only part of the process of informed consent. It should give you the basic idea of what the research is about and what your participation will involve. If you would like more detail about something mentioned here, or information not included here, you should feel free to ask. Please take the time to read this carefully and to understand any accompanying information.

1. Purpose of the research.
I am examining the accountability relationships that exist for non-profits and departments of the Government of Manitoba that contract with non-profits for services to the public.

I wish to get a comprehensive and reflective account from individuals about their lived experience of accountability in their professional lives. While a great deal has been written on theories and practices of accountability, not a lot is known of how it is apprehended by individuals professionally involved and concerned with meeting the requirements it makes of us.

2. Procedures involving the subject, including their nature, frequency and duration.
As one of up to eight participants, you will be asked to participate in two one-on-one interviews of approximately 1.5 hours in duration each. Tentatively, both interviews will occur in early/mid 2012. I will be asking you a series of questions about your experiences and understanding of accountability and its demands. You are not being asked to speak on behalf of any organisation, or about any organisation. Questions will be focused on describing your experiences of accountability and their possible meaning and importance. Throughout the interview, you will be encouraged to direct the discussion and provide information you feel is important to better describe your experiences. Following the interviews, I may need to contact you for further information or clarification, which would only involve brief conversations by email or telephone.

You will also be invited to participate in a discussion group of up to two hours in duration. This is to take place at a room at the University of Manitoba. During the discussion group, participants will be asked to reflect upon and discuss themes emerging from one-on-one interviews. Following the research seminar, you will be invited to contact me to discuss issues arising, should you wish to do so. Please note that, should you choose to participate in the discussion group, your identity will be known by other participants.

At the end of the project, which will be in the late Summer of 2012, you will have the option of receiving a brief summary of the findings. You can indicate your interest in receiving this summary, by providing your e-mail address, facsimile number or postal address at the end of this form.

3. Description of recording devices.
During sessions, I would like to use a digital audio recorder to capture what is said for later transcription. I will request that you permit me to digitally record our conversation, but if you object I will make detailed notes of our discussion by hand.

4. Description of the Benefits.
There may be a short-term benefit to you in terms of having an opportunity to explore, with a concerned listener, personal experiences of accountability, as well as to learn from reflecting on interactions involving accountability. In the long-term, you may benefit if findings of this research contribute to policy improvements that directly affect you.

5. Description of risk.
There is minimal risk involved in this research. The research is unlikely to involve either emotional or physical stress.

6. Confidentiality
You will not be named or identifiable in any reports of this study. If any statement you made during this interview is used in a research report it will be attributed to an anonymous source. Information containing personal identifiers (e.g., this consent form) will be destroyed as soon as it is no longer necessary for research purposes, approximately December 2013. Interview transcripts will be deleted and/or destroyed by shredding once the project reaches its conclusion, approximately, December 2013.

All participants’ names, addresses, and telephone numbers will be kept in an encrypted file, on a password protected computer. The informed consent forms, digital recordings, transcripts, and researcher notes will be kept in a locked filing cabinet in my home, to which only I have access.
All audio recordings, transcripts, and researcher notes will be destroyed when no longer needed for research purposes, but certainly by December 2013.

Research seminar participants will be encouraged to respect confidentiality, but I cannot guarantee the actions of the group members. If you participate in a group discussion, you are asked to make every effort to preserve the confidentiality of other group members.

The results of this study will be published in a thesis, and an abbreviated version could be published as a journal article or presented at professional or academic meetings. I will guard participant confidentiality by employing code names and changing or deleting other descriptive information. The research seminar will be conducted in a private room in order to maintain the confidentiality of the group. Because the study requires that detailed comments about particular situations, it is possible that your identity could be hypothesized by a colleague or other individual who has additional information about you, or the situation described. To reduce the risk of a breach of confidentiality, and mitigate its effects, you will be provided with the opportunity to review a draft of the chapter on findings, and request changes to protect your privacy.

7. Remuneration.
Participants will not be remunerated or otherwise compensated.

8. Withdrawal from Project.
Participants can voluntary withdraw from the project at any time by informing me and with the understanding that your participation in this research is completely voluntary. You may decline to answer any question, and may withdraw from the research at any time by contacting me at the phone number, email or postal address listed below.

If you choose to withdraw after the individual interview, you may ask that your data not to be included in the study. Recording of the individual interview will be erased and all documents related to you will be destroyed. If you choose to withdraw after participating in the research seminar, all documents and recordings of group discussion will be kept; nevertheless, you participation in the group will not appear in the data, thesis or article or presentations.

Time will be set aside after the sessions have ended should individual participants wish to debrief about their experience.

10. Dissemination of Results.
As part of completing a thesis an oral defense is required of all aspects of the project including the results. The researcher, his academic advising committee will be present as well as any participants, should they so wish, and members of the university community. Once approved by the committee, the thesis will be available at the University of Manitoba Library.

In addition, I may attempt to publish my findings or present them at professional conferences. However, in all cases I will do so without revealing identifying characteristics such as names, addresses, and specific employment details. Nonetheless, given the relatively smallness of Manitoba and its concentrated population of non-profit and government workers, there is a risk
that some parts of what you say may be identifiable to others. I will only use quotations from the interviews after removing identifying details, so they cannot be attributed to any single person.

11. **Summary of Project Findings.**
   Please see above.

12. **Confidential Data.**
   Please see above.

If you agree to each of the following, please place a check mark in the corresponding box. If you do not agree, leave the box blank:

- I have read or had read to me the details of this consent form. ()
- My questions have been addressed. ()
- I, _________________ (print name), agree to participate in this study. ()
- I agree to have the interview audio-recorded. ()
- I agree to be contacted by phone or e-mail if further information is required after interviews. ()
- I agree to have the findings (which may include quotations) from this project published or presented in a manner that does not reveal my identity. ()

Participant’s Signature ________________________ Date _____________

Researcher’s Signature _______________________ Date ______________

Your signature on this form indicates that you have understood to your satisfaction the information regarding participation in the research project and agree to participate as a subject. In no way does this waive your legal rights nor release the researchers, sponsors, or involved institutions from their legal and professional responsibilities. You are free to withdraw from the study at any time, and /or refrain from answering any questions you prefer to omit, without prejudice or consequence. Your continued participation should be as informed as your initial consent, so you should feel free to ask for clarification or new information throughout your participation.

The University of Manitoba Research Ethics Board(s) and a representative(s) of the University of Manitoba Research Quality Management / Assurance office may also require access to your research records for safety and quality assurance purposes.
This research has been approved by the Psychology/Sociology Ethic Review Board at the University of Manitoba. If you have any concerns or complaints about this project you may contact any of the above-named persons or the Human Ethics Coordinator (HEC) at xxx-xxx-xxxx. A copy of this consent form has been given to you to keep for your records and reference.

Participant’s Signature ________________________          Date ____________

Researcher and/or Delegate’s Signature ___________________   Date _______

Email address for sending summary of research findings (if required):

Postal address for sending summary of research findings (if required):
APPENDIX C: INTERVIEW SCHEDULES

First interview schedule

Choreography and Performance:
A phenomenological study of accountability relationships between non-profits and government

Preamble
- I remind interviewees of the purpose of the study, my commitment to maintaining confidentiality to the extent possible, and the participant’s right to withdraw or not answer any question.
- Review the consent form and answer questions that may arise. Each participant would have been sent a consent form. I collect a signed copy.
- I review of the process, including
  - the recording of interviews,
  - the preparation of transcripts,
  - my note-taking,
  - later review of transcripts by participants
  - the second interview, from which an analyzable narrative of what has been said will be constructed
- Ask each participant if they have any procedural questions

Interview
- The interview questions are concerned with key experiential areas relating to the research study, the questions need not follow the order that they are presented below, as answers to later questions could occur earlier. Indented bullets are prompts or supplementary questions to prompt further exploration of the bolded questions.

  • To help us start to focus, when I say the word ‘accountability’, what experiences come to mind?
    - Can you describe those experiences of accountability as fully as possible?
      - What makes you consider them to be experiences of accountability?
      - What is your involvement with accountability?
        - (Activities, such as reading or writing reports, making decisions, ensuring it happens, etc.)
        - How do you describe what you feel about the role you play in accountability activities?
        - How do you experience the relationships you have with other individuals and organisations related to your role in accountability.
          - Are there some relationships that are easier or more rewarding than others?

  • Could you describe a particular instance related to accountability that stands out for you?
- Why does it stand out?
- How did it stand out?
- What do you think others made of your response?
- Can you think of another instance of accountability where your experience was very different?

- **How do you think your experiences of accountability have affected you?**
  - How has your attitude towards accountability changed?

- **To what extent do you experience accountability as something that can be achieved?**

- **When is working with accountability most satisfying to you? When is it least satisfying or perplexing?**
  - Are there any rewards for getting accountability right, or not, to yourself or to others? Is a question about ‘getting accountability right’ legitimate?

- **When you speak to me about accountability, what, if any reservations or cautions do you have that may dissuade you from disclosing more about your experiences?**
  - What sort of things would you be disinclined to talk about in any depth?
  - (Future orientation) how do you imagine your experience and work with accountability to change in the future?

**Closure**

- Can you think of any other questions that you would add to an interview like this one? And how would you answer them?
Second interview schedule

Choreography and Performance:
A phenomenological study of accountability relationships between non-profits and government

Preamble
- I remind interviewees of my commitment to maintaining confidentiality to the extent possible, and the participant’s right to withdraw or not answer any question.
- I explain that the second interview will focus on a discussion that reflects, clarifies and supplements the experiences that were described by the participant in the first interview as documented in the circulated transcript.
- Ask each participant if they have any procedural questions.

Interview
- I ask that the interviewee share with me any observations concerning the transcript from the first interview.
- Quoting from the transcript, I tentatively suggest examination of possible emerging themes and recurring concerns.
- I provide the interviewee a list the apparent themes
  - I ask that she or he agrees that these themes are relevant and important in discussions of accountability?
  - Ask the interviewee if they, themes, conform /agree with what she or he wanted salient
    - Discuss what they might signify, or what may lie beneath comments, or any lines of thought themes provoke.
  - Share any reflections we may have on the emerging themes
  - Ask the interviewee if there are other experiences or themes that are felt to be important.
    - Is there anything else you feel needs to be added to the description of experience?
- I invite the participant to discuss any observations I made concerning the transcript, such as hesitations, silences and tones.
- I share observations I have made in field notes that were not apparent in the transcript, such as gestures or body language of the interviewee, noticeable silences and what might be ‘unspeakable’, and invite comments on their possible salience.
- I ask the interviewee if what I have heard raised and identified, is synchronized with what the interviewee has said?
  - “Am I fully understanding (and narrating) your constructions of your experience of accountability?”
- Ask if the interviewee has any novel thoughts or insight about accountability as a result of our conversations?
- What has been of value and/or of interest in this research and our conversations?

Closure
- Can you think of any other questions that you would add to an interview like this one? And how would you answer them?