Nonprofit Organizations, Democratization and New Forms of Accountability: A Preliminary Evaluation

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1. Introduction

Many non-profit organisations that work with public funding are subject to accountability mechanisms imposed by national or local governments. This is the traditional type of accountability, in which the non-profit organisation is accountable to a single principal. Recent years have seen the rise of various new forms of accountability, which, though known by various names (e.g. 'social', 'horizontal', 'downward'), share the notion that the non-profit organisation is responsible towards various principals or stakeholders. These new forms are seen as more democratic and more in keeping with the non-profit character of the organisations involved. Specifically, they are thought to give citizens a direct influence on service delivery by these organisations, whereas they would otherwise only be able to influence them indirectly through representative democratic institutions.

In this chapter, we examine whether this potential for democratisation is effectively realised. Do citizens really get a voice in service delivery? Our findings are the result of an extensive comparative research project in seven policy fields (higher education, health care, elderly care, social housing, welfare, child care and care for the handicapped) where services are primarily delivered by the nonprofit sector. On the basis of both qualitative and quantitative material, we describe how new forms of accountability take shape on the ground and whether they can fulfil the high promise with which they are imbued. Our disciplinary background is in public administration and this perspective will inform our findings.

The evidence suggests that, while many new forms of accountability have been adopted with enthusiasm, their effects are limited. They offer useful input for

organisational learning and give clients a greater say in day-to-day affairs of service providers, but on the whole they tend to strengthen the influence of already powerful interests in the providers' environment. This means that accountability can make a useful contribution to current systems of governance, but that ambitions should be modest.

2. Conceptualising accountability

The notion of accountability defies easy interpretation. The academic literature features a variety of different conceptual approaches of accountability. However, at a basic level of analysis, many authors agree upon a minimal definition.

In a narrow sense, accountability can be understood as the interaction between an accountor (person or organisation) and accountee (Pollitt, 2003: 89; Kumar, 2003), in which the former's behaviour is evaluated and judged by the latter, in light of possible consequences (c.f. Day and Klein 1987; Romzek and Dubnick, 1998; Scott 2000; Mulgan 200). Accountability, as it is understood here, refers to the *process* by which actors provide reasons for their actions (Dunn, 1999: 335). Such a process can be deconstructed as follows (Schillemans, 2007):

(1) There is a relationship between the accountor (X) and one or several accountees (Y);
(2) X needs to explain him- or herself to Y;
(3) Information about the performance of X passes to Y, either because X offers it freely or Y seeks out the information him- or herself.
(4) Y passes judgement on the basis of the available information;
(5) Y acts accordingly.

Starting from that basic conceptualisation, various interpretations are possible, depending on how each of the elements is defined:

(1) Following the traditional conceptualisation of accountability in theories of public administration, Y tends to be equated with government, a single actor with hierarchical power over X. In the debate over alternative types of

accountability, Y is often conceived as a set of multiple stakeholders who are in a non-hierarchical relationship with X.

(2) According to some interpretations, one can only properly speak of accountability when the need for justification is based on mandatory requirements, e.g. within a system of formal supervision. Others also include informal and voluntary expressions of justification, based on social compulsion (reputation), market position and/or inner feelings of moral responsibility.

(3) Interpretations of accountability can range from broad ones that include any form of information passed on to Y to narrow ones, where only a certain type of information is considered. Some authors include only institutionalised forms of information exchange in the definition, whereas others also incorporate informal processes. Another issue is whether accountability is restricted to exchanges of information that take the form of a dialogue (i.e. two-sided communication) with a known and visible audience, or is taken to include any form of exchange, including the dispersal of information to a general public that includes 'hidden stakeholders'.

(4) Different normative criteria can be applied to the performance of X. These can range from the realisation of precisely defined intentions (e.g. the effectiveness in delivering the promised volume of services) direct to the anticipation of broad external effects (e.g. the ways in which the organisation's contribute to global social justice).

(5) In case of failure, sanctions may vary from formal disapproval to tightened regulations, fines, discharge of management or even the termination of the organization. As Hood et. al. (1999: 47) indicate: 'It emanates with the 'ability to shame', escalates to lighter weapons such as certificates or formal (dis)approvals and culminates in the 'nuclear weapon' of liquidation'. From a legal perspective, it is imperative that Y has sufficient investigative and sanctioning powers to hold X to account. The literature on accountability often focuses on the 'heavy weapons' amongst the formal sanctions and the

adoption of performance standards (see Przeworski et al 1999; Strøm 2000; Paul 1992; Broadbent et al 1996; Besley and Ghatak 2003).

3. Broadening accountability

Recent years have seen a surge of interest in alternative forms of accountability. These have been described with such diverse terms as *downward accountability* (Verschuere et al 2006), *citizen accountability* (Paul 1992) and *societal accountability* Smulovitz and Peruzzotti 2003). These of course overlap with the concepts of social audit and social accounting central to this book. Although each concept means something slightly different, two threads seem to run through all of these concepts.

3.1. Multiple stakeholders

In the context of public administration, accountability has usually been interpreted through the lens of economically inspired principal-agent theories. The assumptions behind such theories is that one actor, the principal, needs instruments to encourage another actor, the agent, to act in the principal's interests, because the interests of the principal and agent diverge. Accountability is seen as the process through which the agent accounts to the principal. As the agent almost invariably has more information than the principal, additional mechanisms are needed to uncover the necessary information. In more advanced theoretical work, the option of multiple principals has been proposed, which does more justice to the complex environments of non-profit organisations delivering services.

Rather than assuming that an actor X is responsible only to one principal (e.g. central government), it is suggested that there are *multiple stakeholders* who are affected by the activities of the organisation and to whom the organisation therefore has a responsibility. These are not just governments or clients, but governments ánd clients ánd others. Of course, this makes the relationship between principals and agents far more complex. When the interests of principals diverge, the actor is expected to follow the principal whose incentives are the strongest. The implication is that issues of accountability cannot be solved simply by strengthening the position of one principal: the overall configuration must be taken into account.

3.2. Performance criteria

A second element of alternative forms of accountability is the *extension of the range of performance criteria,* towards 'new' ethical concerns such as social equality and environmental concerns. This touches upon the broader issue of the normative content of accountability, a subject on which principal-agent theory tells us very little. Steinberg notes that "*PA theory is positive, not normative. There are many principals involved in nonprofit organizations and contracts with outsiders. Principals in some roles or locations within chained problems are agents in other roles and locations. Positive theories are assessed by determining whether they are internally-consistent and consistent with empirical observations. By these criteria, PA theory is developing nicely, and the growth of applications to nonprofit settings is commendable. But for normative questions like "who should nonprofits be accountable to?" or "who should have the power to act as a principal, setting contract terms?" we apply different criteria. PA theory can at best identify structures of control and communication networks that are socially efficient, but efficiency is a limited guide in this normative setting.*" (p. 57).

Broadening the accountability concept raises questions about the relative distribution of power between stakeholders. As Steinberg (59-60) observes: "*Should the organization be accountable to all its legitimate stakeholders in the same way, or should accountability take different forms for different classes of stakeholders? What does accountability mean – is the organization accountable for delivering promised outputs, sharing appropriate information, providing a meaningful member voice in managerial decisions, or following processes that reward certain behaviors and punish others?*". Changes in governance impact upon the relative distribution of power, which in turn affects the use of performance criteria. For instance, when funding is provided on a contract basis, this may imply a shift of power in favour of contract managers, perhaps to the detriment of trustees and clients. In turn, if the range of performance criteria is to be extended, that may require a change in the underlying structure of power.

3.3. Expectations

The expectations attached to new forms of accountability are huge. Its proponents regard them as an improvement over traditional, 'vertical' accountability for two reasons. First, regular democratic processes are too slow and distant to convey their judgment on the quality of services (Goetz and Jenkins 2001: 363; McCandless 2001). New kinds of accountability can be organised closer to home and lead to more direct feedback. Second, the growth in size and complexity of public administration has led to a fragmented system of public governance, which is ill-adapted to hierarchical models of accountability and calls for an accountability regime that is more decentralised (Braithwaite 1999), features more mutual relations between accountors and accountees (Behn 2001; Roberts 2001) and/or operates on the basis of a network (Harlow and Rawlings 2007; Papadopoulos 2007).

The assumption is that new kinds of accountability will empower stakeholders, including citizens, and usher a more direct form of democracy. But these are theoretical arguments. It is clear what new kinds of accountability could do, but does it actually happen? It is this question that we have addressed in our project.

4. Context and methodology

4.1. The context: welfare state services in The Netherlands

The context of our project was the Dutch nonprofit sector, which is among the largest in the world (Burger & Dekker, 2001). The Netherlands have a welfare state where for historical reasons nonprofit organisations have traditionally played a major role in service delivery. Especially from the second half of the 20th century onwards, massive public funds were channelled into the sector, which as a result grew exponentially. (Brandsen & Van de Donk, 2009). Not surprisingly, public funding came with regulation and control, bringing service-delivering nonprofits within the public sector. As such, they were later also subject to public management reforms that introduced (quasi-)market elements into the governance of service delivery, for example, by allocating funding on a contract basis and increasing the degree of competition over funding. Consequently many organisations are now best described as 'hybrids', because they have elements of both civil society, the state and the market (Dekker,

2004; Brandsen e.a., 2005). This applies to a broad range of providers in fields such as health care, elderly care, education and social housing.

It is a context in which the issue of accountability has moved centre-stage. During the 1990s, there was a resurgence of interest in traditional accountability, as government grappled with the multitude of arms' length agencies and quasi-markets which it had itself created. Later, the debate became more complex, as the design of accountability and became one of the arenas where issues over governance were played out. Many of the organisations in question argued that they could organise accountability in ways that were far more effective than traditional, vertical accountability. The implication was that, if it could be proven that alternatives were equally or more effective, government supervision could be relaxed and they could operate with a greater degree of autonomy. That makes the question how new kinds of accountability function not only a technical, but also a political issue.

4.2. Methodology

The aim of our project was to describe and compare the ways in which service providers make themselves accountable to their stakeholders. The project therefore proceeded over three stages:

1. We carried out a literature review on non-profit organisations in the fields of social housing, hospital care, elderly care, domiciliary care, social work, vocational education, higher applied education and child care. This included both official documentation and previous studies into these fields (a number of them conducted by the present authors themselves). At the time, various studies were beginning to emerge which examined accountability in the various fields. However, these tended to focus on single fields and/or specific instruments. The aim of the literature review was to bring all the available evidence together. The texts were scanned on the basis on the basis of the previously developed categorisation of instruments and were used to see which instruments were used by whom and for what formal purpose.

2. We conducted 12 interviews, which mapped different manifestations of accountability within the different fields, as well as the historical and strategic motives behind their use. The respondents were both board members of federations of

service providers and managers of service providing organisations. These were transcribed, then coded and analysed on the basis on the basis of the previously developed categorisation of instruments. The interviews had a twofold purpose. First, they were meant to add missing information about which instruments were used. Second, and more importantly, they were used to understand the context in which these were used. With this information, it became possible to construct a comprehensive picture of the total configuration of instruments within each policy field.

3. Based on these data, we analysed the results of a survey among 137 service providers across all fields. The respondents were managers or their deputies. The survey measured the statistical distribution of different instruments (given that they were in a policy field, by how many organisations?). In addition, we asked respondents about their attitudes and beliefs regarding the instruments they used: why did they use them, did they have added value, what were their effects? It must be stressed that this does not amount to measurement of the actual effects of the instruments, only their perceived effects. Although it would have been fascinating to measure the actual effects, this is methodologically complicated and, given the breadth of our study, it was a challenge for which we had insufficient resources.

5. The empirical evidence: a summary of results

In this paragraph, we will discuss the nature of new kinds of accountability as it emerged from the literature review, interviews and survey. We will describe them by way of the five elements of accountability described earlier: (1) the relationship between accountor and accountees; (2) the extent to which justification is formally required; (3) the nature of the information exchange; (4) performance assessment and (5) sanctions.

5.1. Manifestations of the accountability relationship

The relationship between accountor and accountees is manifested through certain instruments. According to our sources, new kinds of accountability were manifested through the following means:

- Codes of conduct: signed statements detailing rules of expected behaviour and procedures in case of violation. For example, they may require signatories to establish a formal complaints procedure for their clients.
- Statements produced by the organisation describing its performance, e.g. in annual reports, websites and newsletters.
- Comparative analysis in which the organisation's performance is compared to that of others, e.g. through benchmarking.
- Stakeholder panels: these can be restricted to clients and their representatives (e.g. patients, parents of the mentally handicapped); alternatively, they represent a wide variety of interested parties (e.g. all residents and business interests in a neighbourhood).
- Peer review: organisations write self-evaluation, which are then assessed by colleagues or at least by people in a similar profession. The committee points out flaws and presents recommendations to improve performance.
- Independent internal bodies capable of critical assessment, such as an internal supervisory board or ombudsman.

5.2. Formal requirements

Some instruments were mandatory in all policy fields. Codes of conduct had been included as compulsory elements of membership in the leading umbrella organisations of non-profit service providers. Having independent internal supervisory boards was a common element in the codes, making them mandatory by implication, as refusal to sign the code would result in suspension of membership. Other instruments were obligatory only within specific policy fields. In some instances, such instruments explicitly replaced supervision by the responsible Ministry and were therefore mandatory. The prime example was in higher education, where universities and vocational schools were required to submit to peer review on a fixed-term basis (usually every four years).

Generally, though, instruments were adopted without any formal obligation. As a result, there was a lot of variation within policy fields or even within large organisations in which local branches partially organised their own processes of accountability. A number of service providers indicated that accountability at the organisational level was inextricably linked to their market position. This was clearest

in vocational training, where schools depended strongly on the cooperation on employers for traineeships and input in the curriculum. The opportunities offered by employers before and after training are vital to the schools' reputation and indirectly to its market position. It has therefore been customary for them to engage in dialogue well before this was associated with accountability. Generally, the dependence of service providers on partners in local networks has made the exchange of information a natural part of their production process.

What clearly emerged was that manifestations of accountability are linked to the dominant mechanisms of coordination to which the organisations are subject. We will explore the implications of this below.

5.3. The nature of the information exchange

Nearly all organisations invested both in dialogues with their stakeholders and in communication of information to the general public. Some pressing issues arose out of the available data:

- While some stakeholders were easy to access (other service providers, local authorities) it had proved more difficult to get in touch with others, either because they were unknown to the organisation and/or were not capable of communicating at the more abstract level at which professionals wished to address them.
- It is doubtful whether the representatives of clients were actually in touch with their constituency. There are documented cases where it turned out that the majority of clients were unaware of, or violently disagreed with, commitments made on their behalf by their supposed representatives.
- It has been noted that stakeholders felt burdened by continually being involved in decisions over service delivery. Attendance at stakeholders tended to be low, except at moments of public outrage. Certain types of stakeholders were systematically underrepresented.
- Many organisations accounted for themselves by informal means, taking the form of chats, phone calls and chance meetings. A number of respondents expressed concern that governments would not recognise such unstructured and unregistered processes as valid.

5.4. The assessment of performance

There is a host of criteria against which the performance of an organisation could be tested: efficiency, effectiveness, reliability, technical quality, democratic quality, integrity, sustainability and many more. Each of these criteria is open to different interpretations and can have different meanings at different levels of analysis. Sometimes these are all lumped together under the label of "good governance". Certain types of stakeholders tended to emphasize different sets of criteria. For example, internal supervisory boards were inclined to stress financial considerations, while clients tend to be interested primarily in the practical aspects of service delivery relating to personal experience.

5.5. Sanctioning power

Only a relatively small number of instruments used by the organisations were tied to formal sanctioning powers. Internal supervisory boards can ultimately suspend or fire managers. Violations of codes of conduct can be punished by the suspension of membership. However, the use of such drastic sanctions is quite rare. They apply to outright scandals, but they appear to be too blunt to sanction 'regular' mismanagement. At least, sanctions were very rarely used and we must assume that this does not simply reflect the excellence of management.

In the debate, much has been made of the power to 'name and shame'. Transparency about performance would cause a loss of reputation for bad performers and encourage them to improve their act. Alternatively, good performance can be rewarded through 'name and fame' procedures that allow organizations a top spot in the rankings. Reports about the effectiveness of this mechanism have been contradictory: some deny it, some do not. It has been noted that, although such reputation mechanisms are designed to be targeted at single organisations, the effect of negative publicity is often to discredit the entire field. However, what clearly emerges is that the instruments of accountability are most powerful when connected to other mechanisms of coordination. Specifically, this occurs when governments or markets intervene, for example, when the information is picked up by formal supervisors or when it encourages exit by clients.

Rather than step back, it appears that the introduction of new forms of accountability has in some cases *intensified* efforts by authorities to intervene in the affairs of autonomous service providers. The availability of more and better structured information about performance increases the knowledge of all stakeholders, including government. What makes government different is that it actually has the means to enforce its views. While new forms of accountability can theoretically be divorced from traditional ('vertical') accountability, this is often not the case in practice. This is a positive disincentive for service providers to release sensitive information.

In fields with a high extent of competition, information released to stakeholders can have a significant effect on market shares. This was most noticeable in higher and vocational education, where good ratings translated directly into higher student numbers. This mechanism of course depends on clients having a real choice –not the case, for instance, in social housing- and whether the information of performance is presented in an intelligible format. In higher education, national media have taken it upon themselves to publish annual rankings and make available data on performance more accessible. This is effective because it piggybacks on the market mechanism, through which the bulk of public funding is distributed: when students choose the school of their choice, the money goes with them.

6. Conclusion

New kinds of accountability potentially constitute an avenue towards democratic renewal and that they can rectify the flaws of traditional accountability to governments, potentially even acting as a substitute. They could theoretically give citizens more control over the services they receive.

On the basis of the empirical evidence, we have reached the following conclusions:
- New kinds of accountability come in many different forms, ranging from raw data on performance to comparative analysis, from communication towards a general public to a dialogue with known partners.

- Most have been adopted voluntarily, some on a mandatory basis as part of a system of enforced self-regulation. As a consequence, there appears to be more variety between organisations within than between policy fields.
- Much of the activity associated with accountability is informal, unorganised and unrecorded. Attempts to involve stakeholders in institutionalised settings are only partially successful.
- Accountability mostly relies on informal powers of sanction, which are most effective when connected to other mechanisms (notably hierarchy or competition).

It is unlikely that alternative forms of accountability will ever be accepted as a substitute for traditional, vertical accountability. Some of the most significant communication with stakeholders (esp. with individual citizens) takes place in schoolyards, on streets, in corridors and in the margins of meetings. Such processes are unstructured and unrecorded. This does not make them any less effective, perhaps the more so, but it implies that such forms of accountability are also intransparent and that their efficacy is largely a matter of faith. To compensate for this, organisations tend to supplement them with formal procedures modelled on traditional associational democracies (e.g. an official stakeholder forum with an agenda and minutes) in order to satisfy bureaucratic requirements. This formal procedures usually come on top of other kinds of accountability. The net result is that, rather than relieving the pressure for accountability, new kinds of accountability tend to make it worse.

Many of the organisations we examined indicated that they felt burdened by an increasing amount of paperwork. Staff members were required to comply not only with more, but also with increasingly contradictory criteria. These are symptoms of what Koppell has aptly termed 'multiple accountabilities disorder' (Koppell, 2005). The fatigue of staff members was mirrored by stakeholders, especially individual clients, who showed increasing disinterest in being consulted and involved.

Another difficulty with new forms of accountability stems from the information asymmetry between professional staff members and citizens. Individual clients face a knowledge gap, when issues are discussed on which they have virtually no expertise. This is why their input generally concerns practical aspects of service delivery, related

to personal experience, which managers tended to consider relevant as expressions of their clients' attitudes, but only of marginal relevance to decisions which they felt were more important. This confirms the findings of earlier research that distinguished between expert and experiential knowledge. The stakeholders who offer the most valuable input, in the eyes of professionals, are other professionals. The latter usually represent government departments, other non-profits or commercial businesses. Not only do they speak the language of their counterparts, they also have the power to impose sanctions by withholding resources. For instance, local authorities can withhold permits and funds; other non-profits can refuse to collaborate where their cooperation is needed to make projects successful; businesses can withdraw training positions and funds. In other words, they can back up voice with exit or hierarchy. By comparison, citizens often have little to offer. As a result, new forms of accountability intended to strengthen the position of citizens may actually weaken it. However, they do have certain benefits compared to traditional accountability. Clients can express themselves more directly, even if it is about practical issues that professionals look down upon. Because more information on performance is generated and more stakeholders are giving feedback, the potential for organisational learning.

Whether one considers new forms of accountability a success or a failure is, quite simply, a question of expectations. They have been invested with highly idealistic conceptions of democratisation and citizen involvement. Many people assume that stakeholders will jump at the chance of being involved. Against such high expectations, new instruments were bound to disappoint, especially when they were expected to have an impact immediately after their introduction. Our evidence shows that more modest and realistic ambitions may be in order. Re-inventing accountability will take time.

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