

**Alternative models of accountability for
third sector organisations
in New Zealand**

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Abstract

In recent years 'third way' style governments have sought to partner with third sector organisations in 'joined up' government. The neo-liberal basis for the third way model has sought to make government's community collaborators more professional in their approach. This has been achieved by influencing third sector organisations to adopt quasi-business models of organisational practice and accountability.

While the rationale for promoting these practices has resulted from a desire to afford third sector organisations with a level of social efficacy similar to that of the professions; an increasing number of researchers (Aimers & Walker 2008; Barr, A. & Hashagen, S. 2000; Craig 2004 & Walker 2002) have argued that business or quasi-business models are not always appropriate measures of success for the work of the third sector. Not the least of which is the difficulty in defining accountability against macro environmental outcomes such as: eradicating poverty or achieving equity among communities. While third sector organisations are often seeking to effect change in the macro-environment, the long term nature of such change is complex and therefore defies simplistic measurement (as illustrated in the growing literature on social indicator measurement).

This paper will reflect on research undertaken in New Zealand over the past 10 years that identifies alternative models of organisational practice and accountability that can be applied to measure the success of third sector organisations.

We will conclude by offering a toolkit from which third sector organisations can select models of organisational practice and accountability that are most suitable for them. In doing so we will contribute to the argument for a pluralistic approach to organisational practice and accountability for the third sector.

Introduction

In this paper we identify three new models of organisational practice and accountability that have been developed by third sector organisations in New Zealand as an alternative to those models promoted by government funding agents.

We will begin by describing the context under which third sector organisations in New Zealand must operate, in particular we will focus on the effect of neo-liberal government policies on funding and accountability. We draw on recent work by theorists such as Maden (2007), Bluauderstone (2006), Shaw (2005) and Larnar and Craig (2005) who are concerned with the effects of neo-liberalism on the third sector, in particular how neo liberal models of accountability, notably outcome based accountability, may disadvantage many third sector organisations, particularly those focusing on community development activities. We also consider the complexities of the third phase of neo-liberalism with its emphasis on “joining up” with government and how that desire has changed the environment in ways that make resistance by third sector organisations difficult. We will then describe how some organisations in New Zealand have attempted to resist the influence wielded by government accountability policies on their activities. In conclusion we offer three alternative models of accountability that we have observed, offering these models as a practical alternative to organisations wishing to resist this complex new environment by what Larnar and Craig (2005:421) describe as ‘re-embedding contests in diverse and local ways.’

Background

- Neo-liberalism in NZ

New Zealand has had a long history of collaborative working in the community and social service arena by third sector agencies. However, during the late 1980's - early 1990s the New Zealand government's adoption of neo-liberalism saw a dismantling of much of this collaborative work via the adoption of a competitive contracting environment (Larnar & Craig 2005). The dissatisfaction of third sector organisations with the resultant contracting process has been well documented (Cribb 2005, Larnar & Craig 2005, Shannon & Walker 2006). Larnar and Craig (2005:410) note the effects of these reforms for social service agencies, “...the high cost and destructiveness of competition was obvious”.

By the late 1990's, New Zealand entered what Larnar & Craig (2005:407) describe as the ‘third phase of neo-liberalism’ (the first phase being the withdrawal of the state from economic production, and the second phase being the extension of marketisation and the introduction of neo-conservative social policy). This third phase is dominated by a state driven partnering ethos; the development of such partnerships were seen as the best way to counter the fragmentation of social services that occurred during the earlier competition driven phases of neo-liberal reforms. The partnering phase has been described by theorists (James 2002; Kelsey 2002 in Larnar & Craig 2005) as a local variant of “Third Wayism”. The New Zealand government sponsored Community and Voluntary Sector Working Party was one of the first initiatives to begin to address these concerns in its report in 2001 (Pomeroy 2007).

Larner and Craig's research on local partnerships found that the struggle to maintain and develop collaboration was undertaken by local community initiatives and championed by activists throughout the earlier phases of neo-liberalism. These initiatives then became a ready seed bed for the state-community partnerships, (see figure 1), embedded within the third phase of neo-liberalism (third wayism) introduced by New Zealand's fifth Labour government in 1999 (Larner & Craig 2005).

As a result of the third phase of neo-liberalism initiatives, partnerships between government agencies and third sector organisations are becoming a mandatory activity for the third sector, or, as Larner and Butler (2005) describe it, "codified and governmental". This partnering strategy has been referred to as 'neo-communitarianism' because the notion of partnership suggests a communitarian approach. It does however ignore the obvious power imbalance between the government agencies and the third sector organisation with the latter always being seen as the junior partner. As a result such partnerships will inevitably stifle alternative standpoints and marginalised voices (Fyfe 2005 & Wolch 1999). This power imbalance is entrenched further by the neo-liberal assumption that there 'is no alternative' (Katz 2005:235). Larner and Butler (2005) argue that the boundaries between state and community are being re-configured with the help of 'social entrepreneurs' or 'strategic brokers', community based actors who 'empower, mentor and facilitate' state-community collaboration. While legitimised by the state, these social entrepreneurs are often affiliated to third sector organisations within a community context, thus further blurring the boundaries and distinctions between the third sector and state.

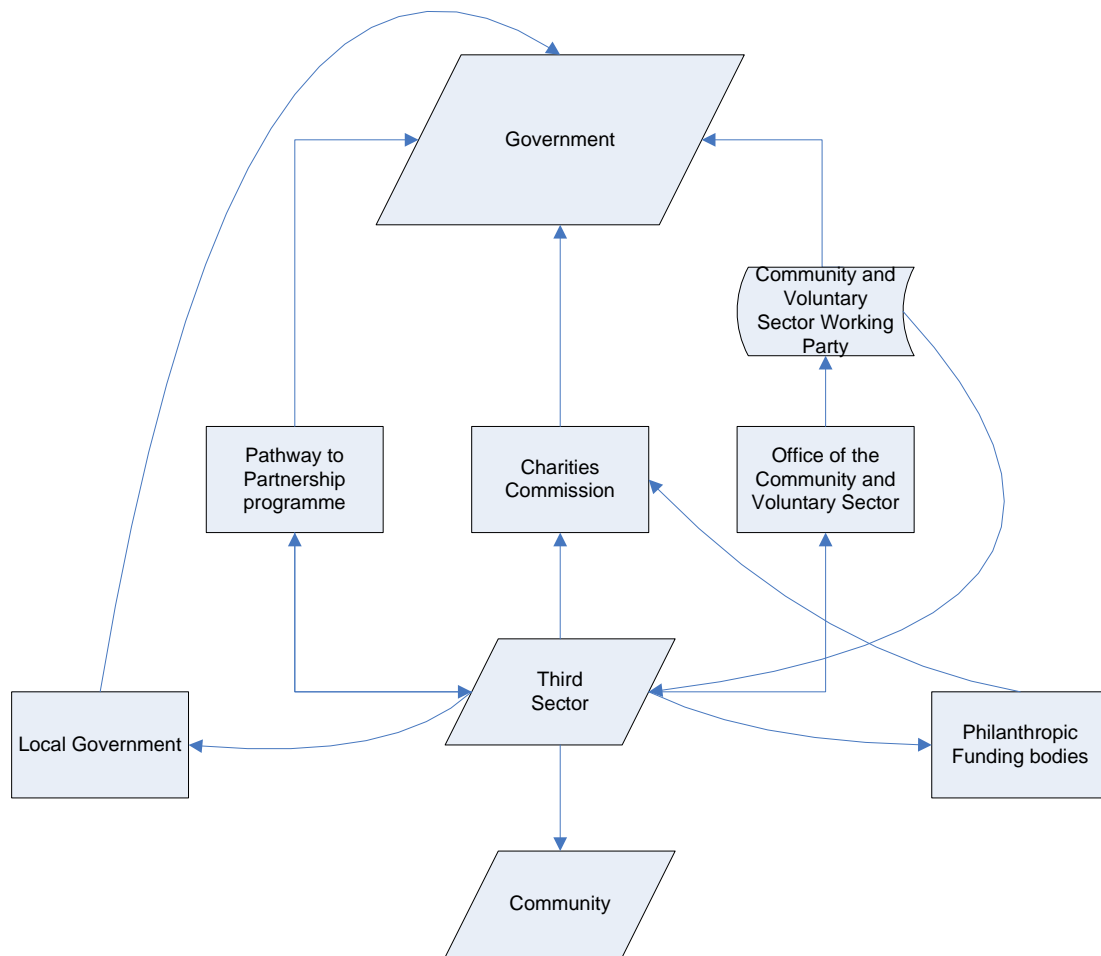


Figure 1: New Zealand Government/Third Sector Accountability (The direction of the arrows indicate which organisation has an accountability relationship with another. NB These relationships are subject to individual funding arrangements)

The New Zealand government's Pathway to Partnership programme shares many of the characteristics of neo-communitarianism including the use of strategic brokers. The Pathway to Partnership strategy was introduced in 2007 to "build stronger, sustainable and more effective community-based social services for families, children and young people." (Ministry for Social Development 2008). This strategy details how the government intends to work with community groups to deliver 'high quality' services and early support to families, children and young people. The members of the Pathway to Partnership steering group were recruited from a range of medium sized to large third sector social service organisations thus legitimising these third sector representatives as strategic brokers for the development and implementation of government funding policies and priorities.

- **How has this affected accountability mechanisms**

One of the key features of the Pathway to Partnership strategy is a new funding model for community third sector organisations that provides 'essential services' to vulnerable families. Under this funding model the government will introduce an 'outcomes-based partnership model of contracting' that will fully fund essential contracted services to 100% of their service costs. The funding accountability aspect

of this project, Funding for Outcomes (FFO), is re-configuring contract processes and accountability in an attempt to reduce compliance costs, offer a 'holistic' service under bilateral contract arrangements and report programme achievements outside of contracted services (Pomeroy 2007). Annual cost adjustments will be incorporated into community third sector organisations funding using a new 'cost adjustment' mechanism to accurately measure, and adjust to, cost pressures for community third sector organisations. In addition the government will (re)introduce grant funding for organisations not directly contributing to government-determined outcomes and priorities. Accountability for funding will be based on measuring service outcomes and the government will work more closely with community third sector organisations to build workforce capacity and reduce duplication (Ministry of Social Development 2008).

FFO also highlights the blurring of boundaries between the state and their third sector partners by proposing a broadening of partnership arrangements so that "sometimes government agencies that do not fund the service will, nevertheless, become party to the contract by providing non-financial resources (such as data, or personnel who work alongside the provider)" (Pomeroy 2007:163). In addition this process is not necessarily imposed from above as the FFO project states that providers will be involved in the development of the contract, "the process of integrating contracts is shifting ...to a client-focused relational approach built on trust" (Pomeroy 2007:168). This provides further evidence of an intention to use third sector partners as strategic brokers to implement the FFO process.

The move to a 'neo-communitarian approach' has also seen a narrowing of government funding priorities to only fund those services that meet government priorities. In New Zealand this has resulted in the demise or re-structuring of a number of support and funding schemes that were focused on supporting communities to define their own priorities and programmes. The Community Employment Group (CEG) was the most significant casualty of the move to contracting and re-focusing of funding priorities. The role of CEG had been to act as a facilitator for disadvantaged groups to develop community based solutions to create employment. The group was the subject of significant reviews and restructuring from 1999 – 2000 and was finally disestablished in 2004. Despite the review's findings that the group had maturity as an organisation, good accountability systems and had delivered good outcomes for the communities it engaged with, the review of its operation found that the outcomes achieved did not meet those required by the government at that time (Hunn 2000).

Around the same time a review of the Department of Internal Affairs community managed funding scheme, the Community Organisations Grants Scheme introduced changes that ensured that the scheme was operated more consistently across the country. Prior to this change the scheme's accountability mechanism was unique in that funding was allocated by local people according to local priorities; of particular interest was the accountability mechanism that required groups to attend a community accountability meeting where the applicant groups made presentations to members of their wider community and to each other and were available to answer questions from that community. This

unique form of accountability was removed after the 2003 review. In its place meetings were held to discuss community priorities, election of committee members and reporting of funding decisions thus shifting the focus to a committee making the decisions rather than the groups themselves and the wider community (Community Organisation Grants Scheme Profile 2003 - 2004: 2004). Recipients are now required to complete accountability forms with the addition of random audits in place of attendance at community accountability meetings.

Discussion

- Criticism of Outcome Accountability

The notion of evaluating third sector organisations as a result of their outcomes is not unique to New Zealand. A 'relational contract' between the state and community third sector organisations has also been developed in other countries with third way style governments. A number of theorists (Madden 2007, Shaw 2005 & Boyle 2002) are critical of the relational contracting processes and outcomes based accountability measures that have been adopted in the UK and Ireland, particularly for organisations engaged in community development or wishing to retain their independence from the state.

Maden (2007) argues that outcome measurement is difficult to apply to community development organisations (CDO) for two major reasons. Firstly, it is difficult to demonstrate an immediate impact when the intended effects may not be apparent for a number of years; related to this is that the macro level focus of community development work makes causality difficult to attribute with any surety to the programme concerned. Secondly, context is critically important in community development therefore the use of comparisons between communities as a control mechanism is problematic. Maden notes "It is not easy for a CDO to demonstrate it is making an impact, especially when indicators are still trending downward...it is already challenging to bring about changes that will show up in definite trends, but many additional variables can also contribute to any change that does occur..." (2007:15). Boyle (2002) and Maden (2007) also comment on the effect of outcome accountability on service delivery, they argue that organisations that work with long term goals find it difficult to prove the impact that their work is having in the short or medium term. As a consequence CDOs are steered away from undertaking long-term strategic activities to focus on those activities where they can show a more instant impact to satisfy state funders. Similarly, to meet the state imposed organisational accountability measures, such organisations can discourage marginalised clients from participating in programmes if positive outcomes are not immediately forthcoming.

- Who has the power?

Maden (2007), Baulderstone (2006), Shaw (2005) and Boyle (2002) all argue that relational contracts and the implementation of outcomes based accountability has been detrimental to mission led organisations by only funding those organisations that are willing to address government priorities. They all see this as an issue of power. Shaw (2005:4) challenges the participatory process by noting "whatever else has been decentralized, the power to define what is (or is not) on the agenda has certainly not

been.” Shaw describes this implementation as ‘centralist localism’ which she argues is a result of third way style government where responsibility is decentralised but power is centralized and concentrated. To shift this state dominance community based third sector organisations need to access power resources to challenge the power resources available to the government funder. Accumulating these power resources would give such organisations leverage to counter the power of the funders and (re)establish their own legitimacy. Effective leverage requires sources of power or advantage to accomplish a purpose or an increase in power of action or influence.

- **Power shifting by ‘re-embedding contests’**

From our earlier and current research programme, investigating the organisational practices of a small sample of third sector organisations over a six-year period (2002 and again in 2008), it appears that those most affected by the government funding changes are generally supportive of any initiative that will give them greater funding security. Theorists have commented on this phenomenon as part and parcel of the joining up process. Jenkins (2005:216) writes ‘...the neo-liberal paradigm has incorporated voices of dissent to the extent that there are no alternative spaces from which to challenge it.’ This is part of what Larner and Craig (2005:421) term the “neo-liberal space”, where ‘subjectivities are not simply imposed from above, nor is ‘resistance’ simply a bottom-up political response to macro-level structural processes. Rather, new governmental spaces and subjects are emerging out of multiple and contested discourses and practices.’ Larner and Craig (2005) note that in order to resist this complex new environment organisations must engage in ‘re-embedding contests in diverse and local ways’.

To meet this challenge we have identified four examples of organisations that are resisting by re-embedding such contests in localised ways. These practices are in addition to basic requirements for community representation on governance bodies and user participation in policy direction and service provision. They highlight a desire to create a community discourse (Ife 1997) where organisations seek community accountability direct from their community. While in some cases notional, these examples provide signposts for similar organisations seeking alternative ways of proving the quality and legitimacy of their service.

- **The Toolkit**

Example one: Dunedin Community Law Centre (DCLC) (Walker 2007)

The DCLC is an independent Community Law Centre managed by a local management committee and funded primarily by the NZ Legal Services Agency. As a local organisation committed to local priorities, the DCLC have established a pluralistic approach to their accountability processes. They maintain the accountability systems required by their government funding through the Legal Services Agency but have also chosen to implement their own community accountability mechanisms. While the funder has encouraged community engagement by virtue of community representation on the management committee, DCLC have gone a step further. This is achieved by holding regular ‘community accountability open days’. Using an open day format they invite members of the public (including service users) and representatives from other third sector and government agencies to view their services and meet DCLC staff and governance members. The community

is asked to make input into the range and style of services offered. As a further incentive and to meet the obligations of a host, food is offered to visitors throughout the day. The DCLC has found this token of welcome helps to create a sense of community and sharing.

These forums build and reinforce relationships and generate goodwill. In addition they allow the DCLC to listen to and prioritise community wishes within their organisation and solidify links and networks with other organisations and community members. In the case of the DCLC this community accountability process informs work such as lobbying for law reform issues, sites and delivery styles of community legal education and information provision and establishing new services. In addition the process presents the DCLC as a transparent and approachable organisation.

Model one: Dual accountability:

This model requires the third sector organisation to independently establish a system of dual accountability to the funding body and to the community. This allows organisations to engage with their community to establish community development goals in addition to meeting government priorities. This requires the community organisation to undertake additional work that may not be fundable or encouraged by their core funders. It does however allow the third sector organisation to embed themselves in their local community and places them in a strong position to articulate to funder's community concerns and issues. This model includes networking with other third sector organisations, creating and maintaining valuable relationships in the task environment. It ensures that the third sector organisation is a legitimate, open and transparent community service actively seeking direction and input from both the service users, other third sector and government agencies and from the wider community.

Example two: Te Whanau Arohanui (TWA) (Walker 2004)

TWA provided care for whānau (families) in need that included a training/education programme for young Maori people. While the majority of funding and direction for the service came from two state funders, who dominated the provision of services by restricting TWA to offer certain courses that met the changing government employment priorities.

However, TWA understood they also had a *tikanga* (cultural) obligation to seek support and approval and direction from the local *iwi* (local Maori tribal structures - Ngai Tahu is the *iwi* of the majority of the South Island of New Zealand). As a non-local (non-Ngai Tahu) whānau organisation TWA felt it had a *tikanga* obligation to seek support and approval from the local hapu based within Kati Huirapa marae (local tribal meeting place) at Karitane.

This dual accountability created problems for TWA, while the *Hapu* (sub-tribe) supported and encouraged them; the state funders changed service priorities, criteria, rates of funding and accountability measures without consultation. TWA envisaged a new structure of accountability that included the *mana whenua* (Maori people whose genealogy is rooted in the local area) *iwi* or *hapu* input as well as that from the state. This new accountability structure would include the two present players – TWA and the state funders but be extended to also include the local *iwi*. Including indigenous

forms of authority is a strategy that equalises power so that one party (the funder) cannot dominate the other (TWA). This three way relationship would ensure that assessments and direction setting of TWA meets both the needs of the state organisation and the obligations to the iwi. If state-indigenous organisational partnerships of this kind are to deliver there needs to be an inclusion and practice of traditional cultural forms of accountability (Walker 2004) as well as those utilised by the state. These forms can operate alongside those of the state agencies but only if there is a will to expand state understandings of respect and trust.

Example three: Together

A further example of third party accountability is the consortium of Auckland based organisations calling themselves “Together”. This group of eleven medium to large regional organisations (including groups like the Auckland Philharmonia, Auckland Regional Rescue Helicopter Trust, Watersafe Auckland Inc. and The Auckland Festival Trust) are lobbying for regionally managed funding. The organisations received their mandate from the community by way of extensive independent market research. This research was commissioned to elicit from residents which groups they thought were important enough to the wellbeing of the region to be invited to be part of the consortium. To achieve their goal Together has initiated a private members Bill to parliament “that will give a sustainable level of financial security to the organisations by providing a better structure for local authority contributions to their funding” (Together 2008).

The Bill proposes to establish a mechanism for regional funding by way of a levy applied to all Territorial Local Authorities (TLAs) in their region. It is proposed that this funding will be managed by an independent governance structure that allocates funding based on a funding plan developed in consultation with the community. The members of the funding board will be made up of five representatives from the seven TLAs and five representatives from other organisations (thus balancing the power held by TLAs). The benefits expected by Together are a secure base level of funding and less time spent applying for and accounting for funds from multiple funders. Accountability for the funding will be by way of an annual financial statement. This Bill was developed after many years of collaborative work by the organisations concerned including extensive market research and a programme of public relations work and lobbying (Together 2008).

The Bill passed its first reading in Parliament and the select committee is due to report back to Parliament in May 2008. Any changes recommended by the select committee will be debated by parliament during a second reading of the Bill in mid-2008. If passed this mechanism will provide a precedent for other regionally based consortiums to lobby for a similar process.

Model two: Third party accountability

This model is similar to model one, dual accountability, however instead of seeking long term community development goals from the community the organisation includes accountability both financial and directional to a legitimate third party. This arrangement ensures that the needs and direction of the state funders and the needs and input from a third party are represented in the provision of services offered by third sector organisations.

Power is shared creating an arena where issues are conceptualised and made concrete by three independent but linked organisations. The inclusion of a third party in the accountability relationships changes the dynamic to mitigate the power of the state funders.

Example four: Pasifika Dunedin

Pasifika Dunedin is a local branch of a national membership based organisation. This organisation provides a number of community development activities for its members and the wider community. As a voluntary organisation without paid workers they have struggled to attract government funding as their activities do not match government priorities and they do not have the organisational infrastructure necessary to manage contracts (Aimers & Walker 2003). As a result they have unconsciously opted out of the government funding processes altogether by remaining embedded in their communities and their commitment to community development work. As such, they have inadvertently resisted the joining-up process. While such organisations remain independent they also have limited financial resources and are heavily dependent on volunteers (Aimers & Walker 2008).

Model Three: Self funding

By retaining distinctive knowledge and relational capacity that enables the development of deliberative governance at a local level, organisations can resist the partnering ethos of government and remain independent of their associated accountabilities. Such organisations do however limit their available funding pool and inevitably remain dependent on volunteers and local fundraising.

Conclusion

The opportunities to know what an organization does and to ask questions as a result are surely the bedrock of accountability. (Edwards 2006: vii)

The toolkit outlined in this paper tentatively suggests that there are at least three methods of seeking alternative community spaces by which third sector organisations can seek localised direction setting accountability relationships. The first two of these do not shy away from seeking state funding but instead seek to broaden their accountability relationships to actively include the local in a tangible and meaningful way.

- **Dual accountability** – the organisation actively seeks out an accountability relationship with their community independently of the requirements of their funding accountability.
- **Third party accountability** – the organisation seeks to channel funding and/or accountability through a third organisation or structure. To be effective this third party structure must have the authority to make decisions and the membership must mitigate any power advantage held by the original funding agency.
- **Self fund** – this essentially means that the organisation will not enter into funding arrangements that will influence its' direction or priorities.

While the old adage “he who pays the piper calls the tune” is still present, the models highlighted attempt to split the two focuses of accountability, financial and directional (agenda setting), that are inevitably combined in the process of outcome accountability. In attempting to broaden and decentralise the agenda set by government funders for third sector organisations, the four examples in this paper seek localised power resources that challenge the balance of power held by the funder. While the funder may still ‘call the tune’, by expanding their repertoire to include local priorities and alternative spaces ‘the piper’ retains their connection to their community.

The traditional strength of community third sector organisations has been their embedded nature within their local communities. This relationship has been eroded by ‘joining-up’ with government to meet governmental rather than local priorities. In empirical terms all four examples given in this paper stress collective practice, consensus, co-operation and commitment to community participation in direction setting and control.

The desire for more community control of social policy has been called for, by among others, the Community Sector Taskforce (2007). This community based taskforce has held a series of community forums throughout New Zealand seeking alternatives to government models and preparing a manifesto of community concerns. Walker (2004) has also argued that if it is seriously the wish of third sector organisations to strengthen their relationships with their communities then they must engage in strategies to involve their interest groups to a larger extent, both in their structure and in supporting their approaches to their funders. These strategies create leverage to move the power base within the discursive fields surrounding third sector organisations, establishing or aligning themselves with a coherent alternative structure and securing an independent, or community-dependent source of funds and attempting to pick up on calls to ‘return to the community’ (Ife 1997) as a political force. Slim (2002) reiterates these points by stating that “accountability is much more about reporting on relationships, intent, objectives, method and impact. As such, it deals in information which is quantitative and qualitative, hard and soft, empirical and speculative.”

In conclusion, we argue that all three of these models have a role in countering centralist localism by shifting power or re-embedding contests in ways that are appropriate to the organisations and their communities. If we consider the two examples utilising the third party accountability model we see two very different organisations adapting the same model to suit their particular circumstances; one seeks to work within local and regional authority structures and the other with indigenous structures. While the structures are not interchangeable the model certainly is.

The toolkit we offer highlights practical measures that third sector organisations have taken to resist the new environment of outcome accountability. It is our belief that these measures can be adopted and extended in other contexts to re-embed direction setting in diverse and local ways thus reclaiming community direction setting for third sector organisations.

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