The Challenge of Accountability, the Opportunity of Responsibility for Third Sector Organisations

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Introduction

Accountability is frequently assumed to be an unmitigated good in third sector organisations. The rhetoric sometimes suggests that it is merely a case of 'the more, the better'. Even during a period when public policy discussions have been dominated by a desire to reduce regulation and red tape (seen as dead weight costs) for business, there has been a surprising degree of interest in increased regulation and externally imposed 'accountability' on voluntary organisations. This is expressed perhaps most clearly in Aotearoa New Zealand by the establishment of a new regulatory regime – under the Charities Act, 2005, to "promote public trust and confidence in the charitable sector" (Clause 10) despite the absence of any evidence to suggest any crisis of confidence or trust. And more recently there has been a push to further tighten supervisory surveillance, at the first example of perceived accountability lapse – even as the new regulatory regime has just started its first full year of effective operation (namely when the first annual reports of registered charities become due) (Minister for the Voluntary and Community Sector, 2009).

While there is latterly a growing recognition of the burden of compliance costs on third sector organisations (at least by philanthropic funders, for example Bearman, 2008, or external commentators, for example Sidoti et al, 2009, and even by joint Government/Sector reviews, for example Community-Government Relationship Steering Group, 2002), this is often little more in practice than an argument for 'proportionality' – the compliance costs are accepted as the price for accountability, which is still essentially a 'good thing'; it's just that the compliance costs should fit the size of the grant or contract.

Elsewhere I have argued (Nowland-Foreman, 1995) that calls for increased accountability, however, may be little more than attempts to re-make third sector organisations into another sector's image – attempts at sectoral 'cloning'. On the one hand, expectations of becoming 'more business-like' can be muddled with notions that organisational effectiveness and efficiency require third sector organisations to clothe themselves in the management tools and trappings of for-profit businesses. On the other hand, pressure from government funders to be 'more accountable' (especially under a contracting regime) can be little more than expectations for voluntary organisations to look more like government – in their staff recruitment and staffing, service eligibility and access, and general management approach[1].

It is in this latter arena that this paper considers the possible impact of externally imposed accountability systems – especially in a context of resource dependency. The suggested schema outlined below has primarily been constructed from interaction with experienced not-for-profit managers that I have taught in a graduate programme over a ten year period and other third sector organisations I have worked with more intensely in my consulting role over a fifteen year period, primarily in Aotearoa/New Zealand.

It is important before we consider in more detail the impact of externally imposed accountability and especially that imposed by government, that we put government funding of the sector in overall perspective. Government funding is often more modest than previously thought. For example in Aotearoa New Zealand, it represents between just 25 and 35 per cent of the total cash revenue of third sector organisations (Sanders et al, 2008). This is diluted even further (by about a third) when we take into account the considerable reliance on volunteers and other non-financial contributions. On a full-time equivalent basis, volunteers represent two-thirds of the third sector workforce, and ninety per cent of third sector organisations in Aotearoa New Zealand are all-volunteer organisations, employing no paid staff at all (Sanders et al, 2008). In particular it is likely that most of this ninety per cent receive very little or no government funding. Though on the other hand, some individual third sector organisations are highly reliant (for up to 90 per cent and more of their revenue) on government funding. Greater reliance on government funding is especially the case for many professional social services and health services operated by third sector organisations. It is also true that even for third sector organisations with no government funding, many of them may be subject to significant government regulation. For example, while less than 10,000 third sector organisations employ any paid staff, more than twice as many (23,255 as at 7 September, and more in the pipeline, http://www.charities.govt.nz) have felt the need to officially register as

[1] In terms of DiMaggio & Powell's (1983) long-standing concepts of 'institutional isomorphism', the pull to be more "business-like" might be considered to reflect their notion of *normative isomorphism* (which they argue "stems primarily from professionalisation", perhaps in this case of managers, but perhaps also from cultural expectations - what is valued in wider society, the media or public policy); while the pressure to look more like government funders might reflect their concept of *coercive isomorphism* (the "formal and informal pressures exerted on organisations by other organisations upon which they are dependent"). Both may be reinforced by the *mimetic isomorphism*, which they identify as modelling on other organisational forms seen as strong or stable in response to uncertainty.

charities and provide annual returns, and meet other requirements of registration. The New Zealand Federation of Voluntary Welfare Organisations and the Office for the Community and Voluntary Sector (2006), for example, have identified thirty-four key pieces of general legislation that third sector organisations need to comply with when they employ staff, use volunteers, have premises, 'trade' in goods or services, and so on.

Like Eating Spinach

Before we consider the risks and negative consequences of externally imposed accountability systems, it is important to recognise that there also can be positive consequences.

A survey of Aotearoa New Zealand third sector organisations funded by one particularly demanding government contractor (Ernst & Young, 1996) identified many criticisms and causes for concern in the contracting relationship (including concerns with excessive reporting burdens, and so on). However, many of those same organisations also reported that funder accountability and other requirements had encouraged them to improve their management and organisational effectiveness in a number of arenas (for example in strategic planning, policy and standard setting, monitoring and review).

These positive impacts from externally imposed accountability requirements are not necessarily restricted to purely management processes. They can also apply to improved programme processes. For example, McDonald & Crane (1995), found that in one Australian state, third sector organisations funded under certain government human service programmes were more likely to implement 'user participation' if such principles were also emphasised in the funding programme under which they received the largest proportion of their revenue. And the extent of implementation was directly related to the degree of emphasis in the funding guidelines (and presumably that same funder's reporting and accountability requirements).

It's a bit like eating spinach: we may not like being told by our funding 'mothers' how to do our job better, but we know it sometimes can be good for us and help us grow up into stronger, healthier (more 'professional') organisations – especially when considered in retrospect!

When Good Accountabilities Go Bad

But the predominant experience of externally imposed accountability requirements is not reported as helpful. Based on the experience and pressures reported by managers of third sector organisations, *funder capture* is a very real risk faced in resource dependency relationships. This is nothing new. Kramer (1994) reports concerns more than a century ago, at the time of the founding of the study of this sector, which identified funding as the sector's 'Achilles' heel'. This risk of funder capture might be considered to occur at four levels, as outlined in the following chart:

Fig.1: A Typology of Funder Capture

Levels of Impact	*Risk*	*Example*
1. Funder directly influences what programmes and services provided	Mission drift	Organisations following funding fads and fashions, without sufficient regard to mission
2. Funder influences what gets measured and reported	Mission distortion	People in organisation respond to what gets attention, subtly diverging from mission
3. Funder influences how the organisation programmes operates	Organisational homogenisation	Funding and reporting requirements standardise and 'water down' diversity
4. Funder influences organisational governance arrangements	Governance undermined	Emphasis on manager accountability to funder side-lines board and legitimacy

The first level of potential funder capture is the most direct, and perhaps as a result the easiest to both identify and resist. However, lured by the sirens of new or increased revenue, a financially fragile organisation may feel it has no alternative (and perhaps little capacity to negotiate). Most organisations funded by the major government social service funder in Aotearoa/New Zealand felt whatever contracts were offered were on a take-it-or-leave-it basis (NZCCSS, 1998) and there is some evidence this was more widely spread (Community and Voluntary Sector Working Party, 2001), and concerns certainly continue to this day (ANGOA, 2009). As accountability arrangements to funders have tightened up, as grants for organisational or programme support have been replaced by project funding on the basis of 'purchasing' specified outputs, organisations report experiencing these tensions more acutely. The risk is rarely that third sector organisations will be contracted to do bad things or provide poor services, but more often that they may be diverted from their organisational purpose, and distracted from their mission and values – wasting the community energy, community and resources that might otherwise have been better directed to achieving the organisation's raison d'être.

The second level of funder capture is even more directly related to accountability and reporting systems. What an organisation measures will count, because over time, there can easily develop a tendency to focus on what is measured, rather than ultimate purpose. Even if the programme funded is within organisational mission, the 'wrong' kind of measures can distort its focus and direction. For example, CEOs of organisations providing training and assistance for long term unemployed people, reported (discussions with the author, 1999), that when funding shifted to payments on the basis of the number of people in unsubsidised employment three months after contact, they felt increased pressure to (a) select participants on 'capacity to benefit', rather than need, and (b) focus on immediate unsubsidised employment, even if other outcomes may have been more appropriate or useful for the client in the longer term (such as returning to school or further education). Even, when such reporting is not directly tied to funding incentives, it does seem to have some distorting or distracting effect, as staff respond to the attention they get when they report 'good numbers'. This may happen even be the case when the organisation is aware that the numbers being collected are not useful. Indeed Bernstein (1991) found in an ethnographic study of third sector social service CEOs in New York, that those who most effectively played the "contracting game" needed to maintain a dual set of books – one superficial to maintain expected feedback to funders and another to assist the organisation to monitor, plan and get on with its "real work".

The third level of funder capture is also closely related to the tighter specification of funder accountability arrangements, and even more subtle (and therefore perhaps insidious) in its impact. Public sector funders in particular seem to frequently reproduce their own bureaucratic accountability requirements in cascading similar requirements onto the organisations that they fund. While understandable in itself, ironically it can often mean that the very features of third sector organisations that make them attractive to governments to use to deliver programmes and services in the first place can be undermined. Responsiveness, idiosyncrasy, diversity, representing particularistic interests, and a holistic approach are frequently crowded out by reporting arrangements that assume (and require) systems based on equity, standardisation, and high levels of documentation and procedural fairness, etc. Elsewhere (Nowland-Foreman, 1995), I have identified the phenomena where government funder requirements for accountability are much more requirements for "add-ability" (the capacity to add together what different organisations report) – uniformity triumphs over relevance!

The fourth level of funder capture is perhaps the most subtle of all, and therefore potentially the most dangerous. It refers to the institutional risk of increased and more tightly specified "vertical" accountability requirements to funders. A number of third sector organisation managers have confirmed the author's observations that with increased specification in funding requirements and greater detail in what is reported, there is frequently increased interaction between funders and managers, at the cost of interaction with governing boards. The organisational focus (through the manager) can subtly shift towards the funder as a result. Even when such accountability requirements are perfectly aligned with organisational mission, it can subtly sideline and shift responsibility away from the "legitimate" governance structures of the organisation's board and its members. Smillie (1995) identified a similar process disenfranchising these bodies in international development organisations. This is all the more ironic given that Sword & Bograd (1996) found from interviews with state regulators of third sector organisations that one of the key common features associated with the full range of accountability failures (from fraud and embezzlement to mismanagement and inefficient operation) was the absence of a strong and independent board. Thus undermining boards' effective oversight by side-lining them with increased accountability requirements from funders (which only full-time managers can respond to), is likely to expose the organisation over the longer term to a greater risk of accountability lapses.

I suggest that while funder pressures, often in the name of increased accountability, can distort and distract third sector organisations at any of these levels, the further down the schema the more insidious and the greater risks. As the latter levels are more subtle, more difficult to detect, and easier to operate below the level of explicit choices and trade-offs. The nature of being responsive to multiple (sometimes conflicting) stakeholders, the nature of having ambitious purposes and limited resources, and the nature of having to manage two separate (sometimes conflicting) systems to generate revenue (our inputs) and achieve the changes we want to see (our outcomes), means that third sector organisations are usually involved in negotiating complex trade-offs on a regular basis. The problems occur not in negotiating trade-offs, which often cannot be avoided, but when we are not aware of the trade-offs being negotiated and therefore not aware of the values and opportunities at risk.

The Perversity Effect – When Bad Accountabilities Have Their Way

At each of these levels, we might also expect the style of accountability to matter. The literature identifies a number of ways that effective accountability can be undermined by excessive emphasis on 'legalistic' approaches, based on principles of 'low trust' and distance. But these are the very features that describe the assumptions behind much of the New Public Sector Management, particularly Agency Theory which was particularly influential in New Zealand state reforms (Boston, 1991) and in neo-liberal reforms internationally.

In the principal evaluation of New Zealand's radical public sector reforms by an international advocate of the approach embodied in these reforms, a largely positive report (Schick, 1996) nevertheless expresses reservations that the new system assumes public servants could not be motivated by a professional ethos or a notion of serving the public good. The same assumptions and approaches cascade down from the way public servants were treated by the system and their superiors through to the way that treated the third sector organisations they contract with[2]. (*Assume the worst in people and they may live up to your expectations.*)

In particular, Schick concluded that the new system relies too heavily on formal contracts. The virtue of a contract-based approach is that things are itemised and can be checked off as delivered. The problem is that things not itemised may not be done. (*Too much emphasis on accountability – I'll do it because my contract says I must – can undermine responsibility – I'll do it because it needs to be done.*)

Schick (2001) is even more damning with greater hindsight:

> "The Spirit of Reform, *my assessment of the New Zealand model, was suffused with ambivalence. Although I accumulated palpable evidence of significant improvement in the machinery of government and in the performance of the state sector, key elements which mimicked but did not truly replicate markets made little sense to me. I perceived that the improvements were not those of a Hawthorne effect; they were not merely the ephemeral side-benefits that occur when procedures are changed or people pay attention to what staff are doing. Departments had a clearer idea than previously of*

[2] Today it is estimated that 90 per cent of government funding of third sector organisations is in the form of a contract, and only 10 per cent remains in the form of a grant, http://www.ocvs.govt.nz

what was expected of them, their output was specified and fully costed, chief executives had broad discretion to manage resources and operations, and ministers had choice in obtaining outputs, including policy advice.

"But this was not the whole picture. The new system brought accountability at the expense of responsibility, contestability was more ideal than reality, strategic capacity was under-developed, managers had a narrow view of their work, transactions costs were high, and most contracts lacked means of enforcement. The model worked, but to what end?

"In the five years since The Spirit of Reform *was published, I have become more critical and less ambivalent, more admiring of the remarkable managerial edifice erected in this country, but less convinced that it is the right way to go."*

Kearns (1996) identifies that "one of the key shortcomings of almost all bureaucratic or legal standards of accountability is that they tend to follow a one-size-fits-all philosophy by lumping disparate organisations into large categories to ensure identical treatment of all." As Smillie (1996) observes "Individuals in most government agencies are not charged with nurturing the independence of [third sector] organisations. If anything they are responsible for ensuring [third sector organisations] conform to government rules and regulations, for ensuring risks are minimised." But minimising risks is not the same as achieving results. ("*Risks may be minimised, but so may be opportunities.*")

Again in the name of increased accountability, there is a much greater emphasis on funding and accounting for "projects". But many organisational activities, especially in social development are not divisible, except on paper, into discrete projects. Yet organisations are frequently required to play 'the project game', which leads to numerous practical problems in matching pieces of the funding jigsaw puzzle that are not always cut to fit[3]. Fowler (1997) identifies 17 fundamental flaws with a project-based approach, when transferred from the engineering field in which it was developed to human services and developmental purposes. ("*An excessive focus on projects can undermine purposes*.")

Smillie (1996) identifies two primary reasons for evaluation: learning; and verification and control. "Stressing the control and verification of evaluation, and insisting on government management of the process will not foster learning and knowledge. …[T]he opposite, however – an emphasis on learning and self-evaluation

[3] One aspect may be under-funded, and another expanded to meet a funder's interest. One aspect may be funded on time, another approved after the opportunity has passed. Different funders may have different policies on administrative costs, monitoring and reporting. Evaluating an artificially defined "project" is like trying to a patch of water in the ocean (Smillie, 1996)

– can satisfy much of the need for verification and control. … In an effort to avoid negative findings and a concomitant funding reduction, [a third sector organisation] is likely to conceal failure, reduce risk and/or undertake things to conform to the funding agency's idea of good development. The first stunts learning, the second stunts initiative, and the third stunts independence. None enhances effectiveness." ("*Imposed evaluations can handicap learning.*")

An iconoclastic British accountant (Power, 1994) has identified what he calls the "audit explosion". This emphasis derives, he argues from two powerful but contradictory trends for government in OECD countries: less spending, but with more controls. Increased pressure to contract out, down-size, and decentralise, while at the same time exerting greater control over the very functions that have just been made autonomous. Power believes this is at the heart of the drift towards what he disparagingly calls "managing by numbers".

Is It All Just Faith and Hope in Charity?

For all the concerns identified above, this is not an argument *against* accountability. However, it *is* a warning to be both conscious and cautious of the potential costs and risks of accountability systems as well as their presumed benefits. It is also an argument for some urgency in the search for more appropriate and effective forms of responsibility relevant to third sector organisations.

Power (1994) is particularly concerned that the audit explosion has made it difficult to think of alternatives to itself. Audits do not merely "passively monitor auditee performance", he argues, but they "shape the standards of this performance in crucial ways", and "perceptions of the very problem for which it is the solution". Power argues there can be different models of control and accountability (see over page).

The audit explosion, Power argues, has largely limited itself by giving an over-whelming priority to Style A methods. He argues for a better balance, and suggests the gains from Style A in a "complex bundle of gains and losses" are likely to be most visible when used in conjunction with, rather than in opposition to, elements of control Style B.

Fig.2: Different Accountability Models

Style A	*Style B*
Quantitative	Qualitative
Single Measure	Multiple Measures
External Agencies	Internal Agencies
Long Distance Methods	Local Methods
Low Trust	High Trust
Discipline	Autonomy
Ex Post Control	Real Time Control
Private Experts	Public Dialogue

Specifically discussing the forms of accountability that would be relevant to voluntary organisations, Zadek (1995) similarly identifies the need for accounting that is:

- Sensitive to a broader band of criteria and means of investigation, not just numerical counts;
- Speaks to the future, not just accounting for what has passed, in other words bridges the conventional evaluation/strategic planning split); and
- Able to secure new forms of accountability - versus the dominance of accountability to funders and donors over beneficiaries, and the dominance of financial accountability over other accountabilities.

In my experience most third sector leaders want to be accountable and see it as a key value in the sector. Workshops with CEOs of the major Australian third sector employment and training organisations (Author's notes of NSA Workshop, Melbourne, 1997) identified the following (similar) elements as important for an effective and useful accountability system for their organisations:

- Clearly focussed on ultimate purpose
- Quality as well as quantity counts
- Holistic, allows a comprehensive picture
- Incorporates feedback from key stakeholders

- Links into organisational planning, review and change
- Keeps a long term perspective in mind
- 'Owned' by key stakeholders
- Affordable and timely

When tested with managers of international development third sector organisations in Aotearoa/New Zealand (Author's notes of Council for International Development workshop, Wellington, 2000), the following elements were especially emphasised: clearly and faithfully focussed on ultimate *purpose*, and inclusive of and responsive to key *stakeholders*. In addition, this group of sector leaders also identified the importance of comparability and benchmarks; the different roles of different stakeholders; building any system into existing management processes; able to effectively draw on institutional memory; and including an effective and streamlined system to capture useful information.

A Way Ahead: From Narrow Accountability to Broader Responsibility

Smillie (1995) argues for encouraging and facilitating greater accountability of an organisation to its own stakeholders and mission, instead of imposing increasingly complex and prescriptive requirements from the outside. What would this look like in practice? Rather than impose evaluations, he argues, funders should: provide longer term block grants for whole programmes; require each organisation to commission a basic level of evaluation itself; provide the resources for such evaluations; and insist that the results be made public. Encouraging transparency (requiring results of self-commissioned evaluations to be made public), can "…help to push responsibility for results more clearly back towards an organisation's members and trustees, re-enfranchising them and re-affirming the organisation's autonomy."

Kearns (1996) suggests the need to pay attention to four dimensions of accountability, which together might offer a more balanced understanding of the kind of responsibility sought:

> *"Managing the accountability environment in these turbulent times involves much more than merely complying with legal and regulatory mandates, which in itself is no small task. Rather, being accountable sometimes involves negotiating with and appropriately responding to the demands of clients, special interest groups, and other powerful stakeholders. At other times, accountability is defined in terms of discretionary judgements, calculated risks and entrepreneurial ventures. Finally, accountability is sometimes defined in*

> *terms of administrative advocacy, when government and nonprofit professionals must interpret and communicate the needs of citizens to higher authorities who have the power and resources to meet those needs."*

Legal and Regulatory Compliance: In many of the third sector organisations I have worked with, this is the most concrete, detailed and urgent of all the accountability demands, especially if we include in here meeting contractual obligations with funders. While there are still accountability lapses, overall most organisations have paid strong attention to ensuring compliance, especially once they start employing staff, apply for grants or otherwise get to a certain size. This is also the area in which most resources, guidance and capacity support for accountability is directed – for example, New Zealand Federation of Voluntary Welfare Organisations and Office for the Community and Voluntary Sector (2006). Accountability lapses in this arena are most visible, but that means they are most readily detected and usually that also means most readily corrected (Sword and Bograd, 1996).

It is crucial that laws, regulations and contracts are complied with, if for no other reason than the substantial risk that third sector organisations can be exposed to when this is not the case. Routine compliance is also likely to be a significant factor in building an environment of trust – the fuel of many third sector organisations, and an important vehicle for reducing transaction and compliance costs.

However, it is equally important policies, systems and procedures are in place that ensure compliance in a way that does not suck up too much time, attention or other important organisational resources. Based on the experience of one national funder (Nowland-Foreman, 1997) it is possible to achieve greater transparency and less regulation, by focussing on self-reporting, public disclosure and undertaking spot audits on a relatively small, risk-weighted sample of organisations. 'Accountability of a thousand eyes' is cheaper for both parties, and more effective than paper-based accountability or reporting systems.

Stakeholder Responsiveness: There is growing recognition, especially among third sector organisations, but also increasingly in the commercial world, of the importance of responding to a wide range of organisational stakeholders. In a sense this has been the 'leading edge' for organisational accountability. Najam (1996) along with Kearns (1996) suggest that even still third sector organisations pay more regard to, spend more time on, provide more feedback to, and generally are more responsive to more powerful stakeholder groups (such as funders), than less powerful groups (such as people and communities served). The key task here, then, is a more balanced approach among the wide range of stakeholders important to an organisation. Funders are an important stakeholder group – but one of many important stakeholder groups. A balanced approach is not only important for ethical reasons, but Paton (2003), identifies the variety of risks to third sector organisation's operation of excessive responsiveness to one stakeholder group over others.

Stewardship – making the most out of available resources: Unfortunately excessive emphasis on compliance issues can squeeze out entrepreneurial risk taking. But, as noted above by Smillie, while risks might be carefully avoided so might opportunities. The purpose of third sector organisations is rarely just to make no mistakes and breach no rules or requirements; usually the mission is about achieving some positive change in the world. Paying attention to 'stewardship' means making the most use of all the resources available to an organisation – not only physical assets and financial resources, but especially the people involved in the organisations, and also key relationships and networks, and other important intangible assets such as reputation.

If 'playing safe' (promoted by more narrow concepts of accountability) means not getting the best value from any of these resources, the organisation is demonstrating poor stewardship and achieving less than it could otherwise. 'Managing by numbers' is not sufficient. Broader concepts of responsibility will require as much emphasis on discretionary judgements, calculated risks and entrepreneurial ventures.

Advocacy responsibility: What is least frequently identified as a part of a comprehensive understanding of accountability is the responsibility which accompanies the privilege for third sector organisations of often entering into people's and communities' lives at times of great vulnerability. Kearns (1996) suggests than when we do so, and come across unfairness, exploitation, hardship or the system just plain not working for people, we have a responsibility to take that information to whoever has the power or resources to address the need. In this sense, advocacy is not an optional extra or a luxury only to be afforded when time and resources or inclination permits, but a moral obligation no less than any fiduciary responsibility.

Elsewhere (Nowland-Foreman, 2000) I have suggested that social auditing presents one accountability tool that is more balanced in being both mission-based and stakeholder-responsive in a balanced and transparent way. But it is only one tool. Paton (2003) in a review of quality models for self-assessment in third sector organisations, note that despite a considerable literature proposing different self-assessment and diagnostic tools, little is known about what *actually* happens when a third sector organisations try to make serious use of a self-assessment model. His research suggests that, with respect to quality tools at least, that:

- "It is not self-evident how a self-assessment model should be applied to a given context.

- "Perceived benefits from the use of the models seem to arise from the dialogue to which they give rise and from the new thinking triggered by the terms of the self-assessment process.

- "The sustained use of both [quality] models requires considerable time and effort, and involves the creation of new sorts of discussions whose relationships to normal decision processes may become problematic.

- "The models can be and are used in quite different ways and for different internal purposes; within a single organisation the manner of and rationale for use may change over time or differ between sub-units.

- "The structure and content of both [quality] models provides an integrative map or overview of management issues that many users value highly; this seems important in understanding the appeal of the models and why general managers, in particular, become committed to them."

It is the internal and external dialogues that are prompted by the process that are the real value of most organisational development tools. "It's the process, stupid" – so lets not short cut the most valuable part of the model with easy templates, off the shelf solutions, and cursory self reviews.

Like Mintzberg's (1994) 'formalisation edge', there is a limit to how much and what sort of accountability is useful and promotes greater efficiency or effectiveness. Some is important, but too much can be, in Mintzberg's terminology, 'decomposing' for the organisation. For many organisations, especially those entangled in complex and demanding government or other contracting relations, what they need is less narrow accountability, and more balanced responsibility – which while recognising legal, regulatory and contractual compliance, also ensures systematic responsiveness to a wide range on significant stakeholders, a willingness to take calculated risks in order to make the best use of all the resources (tangible and intangible) available to the organisation, and a commitment to actively and routinely interpret the needs of the communities and people we serve to whoever has the power and resources to address the concerns or inadequacies uncovered.

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