
Accountability & Transparency

An Annotated Bibliography of Selected Web and Print Resources

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Accountability & Transparency
An Annotated Bibliography of Selected Web Resources

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<http://www.charitycentral.ca>

Introduction

Accountability is the requirement to explain and accept responsibility for carrying out an assigned mandate in light of agreed upon expectations.

- Panel on Accountability and Governance in the Voluntary Sector (1999)

Transparency is the commitment to communicate to stakeholders by publishing or making available critical information about finances, governance and program outcomes.

- From Charity Central presentation

Increasingly, we are hearing calls from the public, funders, and regulators stressing the importance of improving accountability and transparency within the charitable sector. Many leaders within the sector believe that placing more focus on accountability will lead to increased credibility and legitimacy with a charity's stakeholders, stronger governance structures and increased organizational learning and innovation.

For small and medium-sized charities, having a firm understanding of who their stakeholders are (internal and external) is central to understanding the many facets of accountability and transparency as they pertain to their organizations. However, taking a one-size-fits-all approach to accountability doesn't work. Approaches must be tailored to the individual organization, and to be effective should factor in a number of variables such as issues, framework and the stakeholders involved.

The literature review of materials currently available to the public and the sector on the topic of accountability and transparency showed clearly that there are a number of common factors that should be addressed in order for an organization to be accountable to its stakeholders. Therefore, this bibliography brings together relevant resources that summarize the current thinking around accountability and transparency as it relates to charities and in particular to small and medium-sized charities. The bibliography identifies existing web and print resources that provide information on these topics in the context of non-profits and small and mid-sized charitable organizations and identifies key Canadian and other resources.

ORGANIZATION AND CONTENTS

The materials listed represent both print and web-based resources and provides an overview of the variety of materials available to charities on the topic of accountability and transparency. They generally fall into two categories: externally imposed and self-regulated. They encompass a wide range of elements such as governance, contractual relationships, fundraising, finance, evaluation, complaint and response, and donor expectations.

Because most of the documents contain a range of topics, the list of resources is arranged alphabetically by title of resource. Each citation includes an abstract describing the resource. The resources listed have been developed by a wide range of organizations and agencies, including federal and provincial governments, non-profit organizations, private firms and individuals.

The PDF version of this document is searchable, enabling users to isolate specific topics.

ONLINE VERSION

This document is available only at www.charitycentral.ca

SELECTION PARAMETERS

In the last few years there has been a growing focus on accountability and transparency in the charitable sector. Donor awareness and interest in the ongoing operations of the sector has increased significantly. Some of the major resources available to the public have been identified for this bibliography.

The bibliography contains a selective, not exhaustive list of resources, including:

- i. Resources available in full-text on the web
- ii. Resources in several formats (academic papers, committee reports, newsletters, websites, FAQs, short texts, commentaries, blogs) and
- iii. Other formats of information including PowerPoint presentations and learning modules.

Items included are:

- i. Related or have relevance to charities in Canada
- ii. Canadian and where practical and applicable other jurisdictions (for example the United Kingdom, Australia, New Zealand to name just a few)
- iii. Developed by reputable, authoritative authors or organizations,
- iv. Currently up-to-date, or contain a clear date as to when it was created,
- v. Accessible and reasonably easy to locate, and
- vi. Reasonably easy to navigate and to find information.

Where possible, the annotations for the resources have been drawn directly from the site or publication.

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10+ *Self-audit tips for nonprofit accountability*. (July/August 2004). Charles Maclean. Nonprofit World, 22(4), Livonia, MI: Society for Nonprofit Organizations. Retrieved March 31, 2011 from http://www.snpo.org/publications/pastissues_view.php?n=4&v=22

This is a twelve-question quiz to help an organization determine whether they are operating under best practices that build transparency and trust.

20 *questions : Directors of Not-for-profit organizations should ask about fiduciary duty*. (2009). Jane Burke-Robertson. Toronto, ON: Canadian Institute of Chartered Accountants. Retrieved March 31, 2011 from <http://www.rogb.ca/npo/npo-directors-series/20-questions-series/item12325.pdf>

Directors of not-for-profit organizations in Canada have a legal duty to act in the best interests of the organization which they serve at all times. In fact, the law requires a director to place the interests of the organization ahead of his/her own. This is known as the fiduciary duty. Successful fulfillment by directors of their fiduciary role is critical both in terms of the wellbeing of the organization, and in order for directors to protect themselves from liability. This document was written to help members of not-for-profit boards of directors understand and fulfill their fiduciary duties by summarizing the legal principles and providing leading practices in not-for-profit governance.

28 *Tips to Help Make You a Better Charity Board Member*. (November 30, 2009). Richard Bridge. Toronto, ON: Capacity Builders, Charity Law Information Program (CLIP) Retrieved March 31, 2011 from http://www.capacitybuilders.ca/files/resources/28_Tips_To_Help_Make_You_a_Better_Charity_Board_Member_1265744485.pdf

Title is self-explanatory

Access, Accountability and Advocacy : The Future of Nonprofit Governance is Now. (n.d.). Marilyn Wyatt. The Resource Alliance. Retrieved March 31, 2011 from http://www.resource-alliance.org/resources/articles_library/82.asp

“How well nonprofits govern themselves is likely to become an important measure of success as the sector develops and matures. The sooner good governance is acknowledged to be a necessity rather than a luxury, the sooner nonprofits will take a deserved seat at the table with government and business as full-fledged participants in the public sphere. For this to happen, leaders of the nonprofit sector around the world must call more forcefully for acceptable standards of governance to be implemented in their own backyards. Individual organisations also have an important role to play: they can start to improve their own governance performance by honoring the three A’s of good governance—access, accountability, and advocacy.” (concluding paragraph)

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Account Space: How Accountability Requirements Shape Nonprofit Practice. (2008). Lehn M. Benjamin. *Nonprofit and Voluntary Sector Quarterly*, 37(2), 201-223, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/37/2/201.abstract>

“Improving nonprofit accountability is one of the most important issues facing the sector. Improving nonprofit accountability in ways that are attentive to what we might consider unique and valuable about how nonprofits address public problems is the challenge at hand. This article presents a framework for examining the consequences of accountability systems for nonprofit practice. Drawing on empirical findings from three case studies and early sociological work on accounts, the framework considers four questions (i.e., When do organizations give accounts? What is the purpose of the account? When are those accounts accepted or rejected by important stakeholders? And with what consequence?) but makes a distinction between a verification and explanatory accountability process. By making this distinction and clarifying the relationship between these two accountability processes, the proposed framework can be used to identify conflicts between accountability systems and nonprofit practice and to understand how efforts to ensure accountability can spur a change in nonprofit practice, change stakeholder expectations for nonprofits or leave both intact.”

Accountability (11.1) Queensland University of Technology, Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) Brisbane, Australia: Queensland University of Technology. Retrieved March 30, 2011 from <https://wiki.qut.edu.au/display/CPNS/11.1+Accountability>

Material from the Developing your Organization Manual, Chapter 11- Accountability and Legal Obligations. Section 11.1 defines accountability and identifies some of the bodies to which an organization is accountable.

Accountability and Governance in the Voluntary Sector: A Final Report. (1999). David Rampersad. Ontario Legislative Library, Legislative Research Service. Note 17. Toronto, ON: Office of the Legislative Assembly of Ontario. Retrieved March 31, 2011 from <http://www.ontla.on.ca/library/repository/mon/1000/10280196.htm>

"In 1997, the Voluntary Sector Roundtable, a group of leading voluntary organisations, established a panel under the chairmanship of Edward Broadbent to examine the state of accountability and governance in the voluntary sector. After consultations across Canada, the Panel has published its final report which calls for improving the accountability of the voluntary sector through a combination of better government controls and self-regulation. Some of the principal findings which relate to the role of governments are highlighted below."

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Accountability and Governance in the Voluntary Sector: Roundtable discussion paper. (1998). David Rampersad. Ontario Legislative Library, Legislative Research Service. Note 14. Toronto, ON: Office of the Legislative Assembly of Ontario. Retrieved March 31, 2011 from <http://www.ontla.on.ca/library/repository/mon/1000/10274631.htm>

In October 1997, the Voluntary Sector Roundtable established a panel under the chairmanship of Edward Broadbent, former leader of the New Democratic Party, to examine the state of accountability and governance in the voluntary sector. This paper presents some of the main points from the panel's recommendations as a basis for discussion.

Accountability and nonprofit organizations: A historical perspective. (1995). David C. Hammack. *Nonprofit Management and Leadership*, 6(2), 127-139, Jossey-Bass - A Wiley Imprint. Retrieved March 31, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.4130060203/abstract>

“American nonprofit organizations first developed in the nineteenth century as the organizational instruments through which Americans put their First Amendment freedoms of religion and political belief into practice. For one hundred years American nonprofits were held accountable by relatively small, compact communities of people who shared religious or other highly defined beliefs and values. In the twentieth century, many nonprofit organizations have grown very large and have adopted a scientific, general-service-to-the-community ethos. The legal, institutional, and cultural ideas and practices through which traditional nonprofits were, and are still, held accountable no longer seem to work equally well for the larger, more universal nonprofits of the late twentieth century.”

Accountability and nonprofit organizations: An ethical perspective. (1995). Robert P. Lawry. *Nonprofit Management and Leadership*, 6(2), 171-180, Jossey-Bass - A Wiley Imprint. Retrieved March 31, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.4130060206/abstract>

“Given limited market regulation and no direct voter regulation, how nonprofit organizations can be made accountable is a serious and long-standing issue for the sector. The expectations and demands of various constituent groups associated with nonprofits are often conflicting and even contradictory. Nonprofits need to come to terms with legitimate expectations, base them on reasonable standards, and work through each of them in ways consistent with the others and with the respective missions of the organizations.”

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Accountability, Community, and Philanthropic Practice. (2003). Kettering Foundation. Dayton, OH: Kettering Foundation. Retrieved March 31, 2011 from http://www.kettering.org/media_room/publications/Accountability_Community_and_Philanthropic_Practice

This report is an adaptation of a conversation about accountability among leaders in the fields of philanthropy and community building that took place at the 52nd annual conference of the Council on Foundations. Participants explored the meaning and significance of accountability in contemporary philanthropy, the practices that aim to ensure accountability, and the challenges of entering into a different kind of relationship with the communities they serve.

Accountability - How do Canadian charities perform? (2003). David Lasby, Don Embulideniya. Research Bulletin, 10(2), Toronto, ON: Canadian Centre for Philanthropy. Retrieved March 03, 2011 from <http://www.imaginecanada.ca/files/www/en/researchbulletins/rb1002.pdf>

Media coverage suggests that there is considerable public interest in the practices and performance of Canada's nonprofit and voluntary organizations, particularly registered charities. A number of recent newspaper articles used financial information from the T3010 Registered Charity Information Return, which registered charities are required to file with the Canada Customs and Revenue Agency (CCRA), to evaluate the performance of specific organizations. It is important for organizations to understand how the financial information contained in their returns might be used by the media and the public to evaluate their performance.

Accountability in Faith-Based Organizations and the Future of Charitable Choice. (November 2002). Peter Dobkin Hall. Retrieved March 31, 2011 from <http://www.hks.harvard.edu/fs/phall/ARNOVA-FB0%20ACCOUNTABILITY.pdf>

This research report discusses some of the problems of accountability in faith-based organizations. These organizations have typically had little oversight, but are now recipients of large amounts of federal and state funding. The report suggests that the constitutional protections enjoyed by religious bodies compound the difficulties of monitoring and oversight in human services contracting regimes.

Accountability in Governance. (2007?). Rick Stapenhurst, Mitchell O'Brien. World Bank Institute. Retrieved March 31, 2011 from <http://siteresources.worldbank.org/PUBLICSECTORANDGOVERNANCE/Resources/AccountabilityGovernance.pdf>

"Accountability is one of the cornerstones of good governance; however, it can be difficult for scholars and practitioners alike to navigate the myriad of different types of accountability. Recently, there has been a growing discussion within both the academic and development communities about the different accountability typologies. This Note outlines the present debate focusing on the definition and substance of different forms of accountability and considers the key role that legislatures play in ensuring accountability."

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Accountability In Practice: Mechanisms for NGOs. (2003). Alnoor Ebrahim. World Development, 31(5), 813–829, Elsevier Science. Retrieved March 31, 2011 from <http://www.lasociedadcivil.org/docs/ciberteca/wdaccpractice1.pdf>

“This paper examines how accountability is practiced by nongovernmental organizations (NGOs). Five broad mechanisms are reviewed: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits. Each mechanism, distinguished as either a “tool” or a “process,” is analyzed along three dimensions of accountability: upward–downward, internal–external, and functional–strategic. It is observed that accountability in practice has emphasized “upward” and “external” accountability to donors while “downward” and “internal” mechanisms remain comparatively underdeveloped. Moreover, NGOs and funders have focused primarily on short-term “functional” accountability responses at the expense of longer-term “strategic” processes necessary for lasting social and political change. Key policy implications for NGOs and donors are discussed.”

The Accountability Movement: What’s Wrong With This Theory of Change? (2010). Joanne G. Carman. Nonprofit and Voluntary Sector Quarterly, 39(2), 256-274, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/39/2/256.abstract>

“In the field of program evaluation, one of the first things evaluators often do to evaluate a program is to identify the “theory of change” behind the program and create a “logic model” to articulate why the program is expected to work. This allows evaluators to make an assessment about the expectations and feasibility of the program, as well as assess program implementation. In this article, the author uses the theory of change approach to evaluation and creates a logic model for the “accountability movement” or the tendency for funders to require nonprofit organizations to conduct evaluations and report performance information. The model is tested with empirical data, finding that the theory behind the accountability movement suffers from four design and implementation flaws well-known to evaluators: (a) unstandardized treatment, (b) confusion among targets, (c) coverage, and (d) intensity issues. The article concludes by offering insights and recommendations for improving accountability practices.”

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Accountability Myopia : Losing Sight of Organizational Learning. (2005). Alnoor Ebrahim. Nonprofit and Voluntary Sector Quarterly, 34(1), 56-87, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/34/1/56.abstract>

“This article challenges a normative assumption about accountability in organizations: that more accountability is necessarily better. More specifically, it examines two forms of “myopia” that characterize conceptions of accountability among service-oriented nonprofit organizations: (a) accountability as a set of unconnected binary relationships rather than as a system of relations and (b) accountability as short-term and rule-following behavior rather than as a means to longer-term social change. The article explores the effects of these myopias on a central mechanism of accountability in organizations—evaluation—and proposes a broader view of accountability that includes organizational learning. Future directions for research and practice are elaborated.”

Accountability Online: Understanding the Web-Based Accountability Practices of Nonprofit Organizations. (2011). Gregory D. Saxton, Chao Guo. Nonprofit and Voluntary Sector Quarterly, 40(2), 270 - 295, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/40/2/270.abstract>

“Nonprofit organizations are increasingly using Internet-based technologies to address accountability. This article presents a set of conceptual, theoretical, and empirical innovations to help understand this phenomenon. First, this article presents a conceptual framework that delineates two key dimensions of Web-based accountability practices: disclosure and dialogue. It then posits a four-factor explanatory model of online accountability incorporating organizational strategy, capacity, governance, and environment. Last, it tests the model through a content analysis of 117 U.S. community foundation Web sites combined with survey and financial data. The descriptive statistics show that the Web site has been more effectively used to provide financial and performance disclosures than to provide dialogic mechanisms for stakeholder input and interactive engagement. Our multivariate analyses, in turn, highlight capacity- and governance-related variables, especially asset size and board performance, as the most significant factors associated with the adoption of Web-based accountability practices.”

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Accountability, Strategy, and International Nongovernmental Organizations. (2001). L. David Brown, Mark H. Moore. *Nonprofit and Voluntary Sector Quarterly*, 30(3), 563-587, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/30/3/569.abstract>

"Increased prominence and greater influence expose international nongovernmental development and environment organizations (INGOs) to increased demands for accountability from a wide variety of stakeholders, including donors, beneficiaries, staffs, and partners. This article focuses on developing the concept of INGO accountability, first as an abstract concept and then as a strategic idea with very different implications for different INGO strategies. The authors examine implications for INGOs that emphasize service delivery, capacity building, and policy influence. They propose that INGOs committed to service delivery may owe more accountability to donors and service regulators, capacity-building INGOs may be particularly obligated to clients whose capacities are being enhanced, and policy influence INGOs may be especially accountable to political constituencies and influence targets. INGOs that are expanding their activities to include new initiatives may need to reorganize their accountability systems to implement their strategies effectively."

Accountability the key to keeping the nonprofit sector on course. (August 28, 1996). Dennis R. Young. *Research articles, Accountability and Stewardship*, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rstew2.html>

This article reviews the development of the American non-profit sector, the growing need for accountability and some ways in which this might be achieved.

Accountability : The maturing of the charitable sector. (1998?). Sherry Ferronato. *Research articles, Accountability and Stewardship*, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rstew7.html>

The process of growing from a child into an adult is all about becoming accountable -- becoming aware of and accepting the positive and negative consequences of one's actions and being responsible to those affected. This is true for individuals, organizations, and even whole societies. It is also true for the charitable sector -- and the recent surge of discussion and activity about accountability in the sector would seem to indicate that it is, indeed, maturing.

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Accountability : the new hot issue for nonprofits. (March 25, 1998). Canadian Fundraiser. Research articles, Accountability and Stewardship, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rstew5.html>

"Accountability" is the latest buzz-word in the Canadian nonprofit sector, and when applied to charities the word is loaded with many meanings. At one level it suggests a need to justify what we're doing and its impact(s) on those around us. At another it implies a verification of the results of the activity. It sounds simple, but in both contexts many nonprofits are looking more carefully than ever not only at the services they provide and how well they are delivered but also at the many ancillary activities or by-products of their central mandate, including fundraising.

Accountants on board: A guide to becoming a director of a not-for-profit organization. (2010?). Dan H. Cornacchia. Canadian Institute of Chartered Accountants. Risk Oversight and Governance Board. Retrieved March 30, 2011 from <http://www.rogb.ca/npo/item44314.pdf>

The Risk Oversight and Governance Board of the Canadian Institute of Chartered Accountants commissioned this briefing to assist accountants who are considering joining the board of a Not-for-Profit Organization (NPO). This document explores the rewards, responsibilities and other considerations related to serving as a director of a not-for-profit organization. While the document focuses specifically on accountants, it will be useful to anyone considering joining the board of a not-for-profit organization.

Accounting 101: Providing a Framework to Convey Financial Information at a Board or Similar Meeting. (2007). Gordon P. Ahier. *The Philanthropist*, 21(1), 5-17, Toronto, ON: Agora Foundation. Retrieved March 31, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/15>

“Conveying financial information in a manner that facilitates comprehension and generates discussion is a skill that should be exercised in most board meetings. This article demonstrates how nonprofit organizations can ensure that their boards of directors have useful financial information. First, it discusses the underlying issues that act as impediments to the production of focused financial information. Second, it explains why organizations should consider using operating statements, which are one-page summaries of financial information that can be presented at board meetings. Finally, it explains how the operating statement must be paired with a presentation to the board that is based on reviewing the financial data and asking probing questions.”

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Advising the charitable client : Risk management strategies. (2010). Terrance S. Carter. Toronto, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/article/charity/2010/tsc0216.pdf>

“... this paper suggests a more active professional mindset is required to deal with charities, and lawyers should assist charities in identifying areas of risk by utilizing tools such as a charity legal risk management checklist, a sample of which is attached to this paper as an appendix. The paper also explains a number of problems that lawyers may encounter from time to time in advising charities. The paper concludes by emphasizing the importance of communicating with the charitable client and providing informational reports to both assist the client and establish clear evidence of the advice rendered by the lawyer. Accordingly, this paper is not a technical discussion of legal issues, but instead attempts to provide a practical guide for practitioners who wish to develop a proactive approach in advising charitable clients.” (p.3)

Alps : Accountability, Learning, and Planning System. (2005). ActionAid International. Johannesburg, South Africa: ActionAid International. Retrieved February 14, 2011 from http://www.actionaid.org/assets/pdf/ALPS2006FINAL_14FEB06.pdf

Alps is a framework that sets out the key accountability requirements, guidelines, and processes in ActionAid International. Not only in terms of organisational processes for planning, monitoring, strategy formulation, learning, reviews and audit but also personal attitudes and behaviours. Alps defines our standards, not only about what we do but also how we do it. Alps requires processes and ways of working that are crucial to supporting and strengthening ActionAid’s rights based work.

The application of the Competition Act to fundraising by charities and not-for-profit organizations. (February 25, 2010). Terrance S. Carter. Charity Law Bulletin, No. 194. Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/bulletin/charity/2010/chylb194.pdf>

“Budgetary pressures and time constraints may preclude a charity from properly evaluating the legal consequences of the various fundraising programs it undertakes, but the risks associated with improper fundraising programs can, however, easily negate any benefit that is realized. This Bulletin focuses on one particular area of liability for charities and not-for-profits in the sphere of fundraising, which is the application of the federal Competition Act.² The 1999 amendments to the Competition Act created increased exposure to liability for charities and not-for-profits that are involved in fundraising programs. Accordingly, charities and not-for-profits must be careful not to embark on a fundraising campaign before considering their responsibilities under the Competition Act.

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Are there too many non-profit organizations in Alberta duplicating services? (December 3, 2009). Mark Holmgren. Edmonton, AB: Mark Holmgren Consulting. Retrieved March 31, 2011 from

<http://markholmgren.files.wordpress.com/2010/02/aretheretoomanynonprofits-updatedfeb2010.pdf>

"The purpose of this document to help citizens obtain facts and ask themselves what these facts mean and to use the contents to form their own opinions about the question: Are there too many non-profit organizations in Alberta duplicating services?" [from the cover]. Updated February 2010

Are these four vital words on your website? (February 22, 2010). Alan Sharpe. Research Articles, Online Fundraising and Community Building, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rofr54.html>

"Your success at online fundraising depends on four words. If you want to acquire members and donors, raise funds and encourage others to advocate for your cause, these four words must appear on your website." The article speaks to the words: Subscribe, Volunteer, Join, Watch.

Assessing the Impact of Community and Voluntary Sector Activity: As Good as It Gets? (2010). Rachel Laforest. *The Philanthropist*, 23(2), 176-180, Agora Foundation. Retrieved March 31, 2011 from

<http://thephilanthropist.ca/index.php/phil/article/view/830>

On November 20-21, 2009, the public policy and third sector initiative of the School of Policy Studies, Queen's University, held its Ninth Annual Public Policy and Third Sector Forum. Over the last nine years, the Annual Forum has provided a unique setting for learning by bringing together public servants, academics, and community practitioners for dialogue and debate on various themes. This year's theme was assessing the impact of community and voluntary sector activity. Our goal was to help people learn more about effective and meaningful ways to capture the outputs, outcomes, and impact of community and voluntary sector activity. The many speakers dealt with some of the challenges of going beyond measuring inputs, activities, and outputs in order to assess impact and outcomes. They also presented some promising practices in the establishment of indicators, data collection, and analysis. This article discusses some of the innovative practices that were presented. The list is by no means exhaustive. Readers who want to learn more about current practices are invited to visit the conference website for more information (www.queensu.ca/sps/events/third_sector).

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Australian commission proposes overhaul of charity and not-for-profit regulation in Australia. (November 26, 2009). Terrance S. Carter. *Charity Law Bulletin*, No. 180. Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/bulletin/charity/2009/chylb180.pdf>

“On October 14, 2009, the Productivity Commission for the Government of Australia (“the Commission”) released a draft report entitled *Contribution of the Not-for-profit Sector* (“the Report”). The Commission was asked by the Australian government to measure the contribution of the not-for-profit sector in Australia, as well as to: examine ways to improve the efficiency and effectiveness of the sector, including the delivery of state sponsored services; review changes in the nature of the relationship between the government, business and the not-for-profit sector; and lastly, consider the issues related to effect of tax concessions available to not-for-profits on philanthropic and competitive neutrality. The Report notes that there is “considerable scope for measurement to assist the sector and its supporters in improving understanding of the effectiveness of NFP (not-for-profit) activities in achieving their objectives and the contribution these outcomes make to community wellbeing.” The overview of issues facing the not-for-profit sector in Australia, as outlined in this *Charity Law Bulletin*, will be relevant for Canadian charities, whether it be advocating for change in the sector or operating a registered charity, since many of these issues are similar to those affecting Canadian charities.”

Bad Translation or Double Standard? Productivity and Accountability Across the Private, Public and Voluntary Sectors. (December 2002). Janice Gross Stein. Montreal, QC: Institut for Research on Public Policy. Retrieved March 31, 2011 from <http://www.irpp.org/miscpubs/archive/rep1202/stein.pdf>

“...the transfer of the concept of efficiency, understood as productivity, to public service delivery creates problems that are not obvious when private goods and services are produced and delivered through markets.” [Introduction] This is discussed under the following headings: The meaning of efficiency; Redundancy, productivity and satisfaction; Productivity and research and development; Accountability and responsibility.

Before you accept that board appointment. (Winter 2009). Andrea Orviss. Society of Notaries Public of British Columbia. Retrieved February 09, 2011 from http://www.notaries.bc.ca/resources/scrivener/winter2009/PDF/Scriv_FINAL_Winter_09-LOW.PDF

Beyond helping hone your skills, service with a not-for-profit Board can offer the potential to participate meaningfully in your community. Yet, there are risks involved. Understanding what they are and how to protect yourself is essential.

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Being the best (board) volunteer you can be. (May 3, 2010). Doreen Pendgracs. Research Articles, Board of Directors and Its Role, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rbod46.html>

"It seems there are never enough volunteers to go around. It also seems that too often, people agree to take on volunteer roles without knowing what they're in for, how much time it will take and the full extent of their responsibilities." This article examines some of the questions to ask and then provides a list of ways to be an excellent board volunteer.

Bill C-470 Proposes Salary Cap on Charities. (March 30, 2010). Terrance S. Carter. Charity Law Bulletin, No. 202. Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/bulletin/charity/2010/chylb202.pdf>

"On March 3, 2010, Bill C-470, An Act to amend the Income Tax Act (revocation of registration), was introduced in the House of Commons as a Private Members' Bill by Albina Guarnieri, MP for Mississauga East – Cooksville.² Bill C-470 seeks to impose a salary cap of \$250,000 for any executive or employee of charitable organizations, as well as public and private foundations. ... Bill C-470 raises a number of important issues that may be of concern to some in the charitable sector."

The board member's first duty : Accountability. (November/December 2000). Fisher Howe. Nonprofit World, 18(6), Society for Nonprofit Organizations. Retrieved March 31, 2011 from http://www.snpo.org/publications/pastissues_view.php?n=6&v=18

This article discusses accountability under the following headings: Three types of nonprofits; Who is held accountable; To whom the Board is accountable; Five performance responsibilities; Two aspects of organizational accountability; The board's legal accountability; A nonprofit's public accountability; and, Who keeps watch. This is followed by a 25-question checklist, "Evaluate Your Board's Performance".

Boards of midsize nonprofits: Their needs and challenges. (May 2008). Francie Ostrower. Washington, DC: Urban Institute. Retrieved March 31, 2011 from <http://www.urban.org/url.cfm?ID=411659>

Nonprofit boards are receiving increased attention from policymakers, media, researchers and the public. Yet most research, policy proposals, and best practice guidelines have been oriented toward large organizations. This brief helps fill a major gap in our understanding by focusing on governance among midsize nonprofits, identifying certain problem areas, and suggesting strategies that those engaged with midsize nonprofits may find helpful in strengthening their boards. The discussion uses data on the subset of 1,862 midsize organizations in our Urban Institute National Survey of Nonprofit Governance, the first national representative study of nonprofit governance.

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Bridging the gap between the ideal and reality in the governance of nonprofit organizations. (September 21, 2008). Vic Murray. Social Economy Workshop Series, University of Toronto,

Slides from a workshop exploring the “stubborn paradox in the governance of community organizations by their boards of directors. Goals of the workshop are to: Explore the gaps between the ideal and reality in board governance; Learn how to develop ways of bringing the ideal and reality closer together; Learn how to use contingency-based analysis and tailored board development approaches.

The Broadbent Report : An Overview. (2000). Gordon Floyd. The Philanthropist, 15(3), 4-6, Toronto, ON: Agora Foundation. Retrieved March 31, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/120>

Presents a summary of the events leading up to the report of the Panel on Accountability and Governance (1998) and concludes: “The Panel presents an exciting vision that reaches well beyond any narrow or conventional interpretation of accountability and governance.”

Building Capacity through Financial Management : A Practical Guide. (2007). John Cammack. Oxford, UK: Oxfam GB. Retrieved March 31, 2011 from http://publications.oxfam.org.uk/display.asp?k=9780855985769&keyword=Building+financial+capacity&x=15&y=15&sf40=oxfam_archive_flag&st40=not+y&sort=SORT_D_ATE/d&m=1&dc=4

This guide provides an overview of financial management and the practical tools that can help build the financial capacity of non-profit organisations. Using case studies to demonstrate good practice, this guide will offer practical advice in how to work with a partner organisation to build its financial capacity. It will also detail tools and techniques for using financial skills to improve organisational and programme management. The guide is intended for managers and trustees of non-profit organisations, providing tools and techniques for them to build their own financial system, and for those assessing another organisation’s financial capacity.

Building Relationships: Using Good Practices as a Catalyst: Joint accord table focus groups on the draft Codes of Good Practice. (June 2002). Sibyl Frei, Odette Langlais. Voluntary Sector Initiative. Retrieved March 31, 2011 from http://www.vsi-isbc.org/eng/relationship/building_relationships/index.cfm

“The Voluntary Sector Initiative (VSI) Secretariat contacted participants and organizations involved in the Accord consultations in 2001 to set up focus groups on the draft Codes of Good Practice on policy development and on funding.” Report Sections: Highlights; Plan for the focus groups; Assessing and improving the Codes; Other issues and concerns; Applying the Codes; Final Word.

Accountability & Transparency Bibliography

Business ethics audit. (September 8, 2006). John Dalla Costa. Toronto, ON: Centre for Ethical Orientation. Retrieved March 31, 2011 from http://www.ceo-ethics.com/journal.php?category=1_05_business_ethics_audit

As part of Marketing Magazine's ongoing Ethics & Marketing series, John Dalla Costa has designed this Business Ethics Audit to help organizations gauge the state of ethical practice within operating cultures.

Can standards help charities to achieve their mission? : A discussion paper. (October 2007). Imagine Canada. Accountability Reference Group. Imagine Canada. Retrieved March 31, 2011 from

http://www.imaginecanada.ca/files/en/ethicalcode/accountability_standards_discussion_paper_october_2007.pdf

In 2006, Imagine Canada convened an Accountability Reference Group (ARG) to proactively provide guidance on accountability issues and standards of practice for the sector. The ARG, a group of experts and sector leaders, has concluded that standards in a variety of areas could be one way to bolster public confidence and enhance the credibility, performance and effectiveness of Canadian registered charities. They released this discussion paper in October 2007 that presents information on how standards are being used in other areas as well as their preliminary conclusions as a point for further discussion and dialogue.

Canadian Charities and Foreign Activities. (2008). Mark Blumberg. The Philanthropist, 21(4), 311-338, Toronto, ON: Agora Foundation. Retrieved March 31, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/2>

According to statistics from the 2006 T3010s, of the 83,223 registered charities that filed that year, 12,319, or 15%, identified themselves as carrying on programs directly or indirectly outside of Canada. These charities are in the forefront of dealing with many of the most difficult global problems, including HIV/ AIDS, human rights, access to education, and clean water and sanitation. Many donors have lived abroad and have a substantial attachment to causes and communities outside of Canada; many consider themselves "global citizens" and are motivated by the enormity of global problems; still others are impressed with the huge effect that their donations can have in a developing country-often many times greater than the same funds used at home. With the increasing value of the Canadian dollar, the impact of spending Canadian dollars abroad has dramatically increased. This article outlines the legal issues that may be faced by Canadian charities that are conducting or are interested in conducting programs outside of Canada. It discusses the statutory and regulatory framework for Canadian charities operating abroad, describes the permissible structured relationships and agreements, reviews a number of cases dealing with Canadian charities operating abroad, and highlights some of the challenges facing Canadian charities that have foreign activities.

Accountability & Transparency Bibliography

Canadian Code for Volunteer Involvement. (2006). Volunteer Canada, Canadian Administrators of Volunteer Resources (CAVR) Rev. ed. Ottawa, ON: Volunteer Canada. Retrieved March 31, 2011 from <http://www.cavrcanada.org/Library/Docs/CodeEng.pdf>

This Code provides voluntary and not-for-profit organizations with a philosophical framework for involving volunteers at the governance, leadership and direct service levels. The Code outlines the values, principles, and standards for effective volunteer practices within organizations. It also includes the Organization Standards Checklist, which will assist organizations to evaluate and improve their volunteer programs.

Canadian Code for Volunteer Involvement : An Audit Tool. (2006). Volunteer Canada, Canadian Administrators of Volunteer Resources (CAVR) Ottawa, ON: Volunteer Canada. Retrieved March 31, 2011 from <http://volunteer.ca/files/CodeAuditTool07EN.pdf>

Organizations can use this Audit Tool to analyze their volunteer program and to identify and prioritize areas for development. In its most formal application, the Audit Tool can be used as part of a process within an organization to formally adopt the Canadian Code for Volunteer Involvement.

Caring Company Leaders : Report to Canadians. (March 2009). Julia Howell. Imagine Canada. Toronto, ON: Maclean's. Retrieved March 31, 2011 from http://www.imaginecanada.ca/files/www/en/publications/caring_company_leaders_2009_0305.pdf

Now in its third decade, the Imagine Canada Caring Company program is Canada's benchmark for leadership in corporate giving. ... This inaugural Caring Company Leaders Report to Canadians is a collective snapshot of their leadership work.

Changes to accounting standards for not-for-profit organizations. (March 29, 2010). Beth Deazeley. Research Articles, Financial and Investment Management, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rim33.html>

"Accounting standards for not-for-profit organizations are proposed to change for annual financial statements relating to fiscal years beginning on or after January 1, 2012." This article gives some background and describes the two new options.

Accountability & Transparency Bibliography

Charitable Fundraising: Tips for Directors and Trustees. Ontario. Public Guardian and Trustee. Charitable Property Program. Toronto, ON: Ontario. Ministry of the Attorney General. Retrieved March 31, 2011 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bulletin-8.asp>

A successful fund-raising campaign can make a significant difference to a charity's future operations and raise its profile in the community. However, when fund raising campaigns are not conducted appropriately they tarnish the reputation of a charity and of the charitable sector as a whole. Poorly managed fundraising campaigns may also have legal consequences for the charity and its directors or trustees.

Charities and the Rule Against Perpetuities. (2008). Adam Parachin. *The Philanthropist*, 21(3), 256-289, Toronto, ON: Agora Foundation. Retrieved March 31, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/7>

Charitable status is a legally privileged status. The law in numerous ways, ranging from the trivial to the noteworthy, confers legal advantages upon charities. These are often misunderstood. For example, it is often said that the rule against perpetuities does not apply to charities. As a technical matter, this is incorrect. A contingent interest in property held by a charity will, as a general rule, fail if it does not vest within the perpetuity period. There are, however, special exceptions for charities. The result is that, although charities are generally subject to the rule against perpetuities, they enjoy a privileged position in relation to it. This article explores these matters with a view to understanding the rule against perpetuities, how it applies to charities, and the justifications behind the special treatment for charities in relation to the rule. Part I provides a primer on the historical, technical, and policy dimensions to the rule. Part II deals with how the rule applies to charities with a particular emphasis on contingent gifts over from charity to charity and the unlimited duration of charitable purpose trusts. The article concludes by relating the arguments developed throughout to some broader themes in charity law.

Charities being held to account. (June 19, 2008). Kevin Donovan. Toronto, ON: The Star. Retrieved March 31, 2011 from <http://www.thestar.com/News/GTA/article/445823>

This newspaper article discusses the introduction by Imagine Canada of the Ethical Fundraising and Financial Accountability Code for charities.

Accountability & Transparency Bibliography

Charities : The infrastructure of community : A brief to the Standing Committee of Finance of the House of Commons. (August 2009). The Muttart Foundation. Edmonton, AB: The Muttart Foundation. Retrieved March 31, 2011 from http://www.muttart.org/sites/default/files/news/brief_charities_the_infrastructure.pdf

Stimulus to charities requires more than just funding from government: it requires a regulatory framework and tax measures that make it possible for charities to serve their clients effectively. This submission recommends that the government could contribute to that package of stimulative measures by eliminating the disbursement quota provisions of the Income Tax Act; introducing a “stretch tax credit”; and, expediting implementation of the recommendations of the Blue Ribbon Panel on Grants and Contributions.

Charities : The recurring questions (Foreword) (2009). Bernd Helmig, Marc Jegers, Irvine Lapsley, Fabrizio Panozzo. *Financial Accountability and Management*, 25(1), 1-3, Blackwell. Retrieved March 31, 2011 from <http://onlinelibrary.wiley.com/doi/10.1111/j.1468-0408.2008.00469.x/abstract>

The foreword to this special issue begins by identifying some of the issues that have surfaced at past research workshops. It then introduces the topics covered in this workshop: accountability in charities governance, the complex relationship between donors and charities, the concept and influence of “warm glow” managers, management of donated or voluntary labour, and strategic management systems.

Charity Financial Reporting regulation: a comparison of the United Kingdom and her former colony, New Zealand. (2005). Carolyn J. Cordery, Rachel F. Baskerville-Morley. Working Paper Series, No. 20. Victoria University of Wellington. School of Accounting and Commercial Law. Retrieved March 31, 2011 from <http://www.victoria.ac.nz/sacl/cagtr/working-papers/WP20.pdf>

Charities are becoming more highly regulated worldwide and yet they are subject to diverse, country-specific, financial reporting standards. New Zealand is a jurisdiction that has treated all sectors alike in its approach to the financial regulation of charities, while the UK has, for some time, separated the regulation of charities from other entities. This article provides a comparison of the histories of the evolution of regulation for charity reporting in the UK and New Zealand. The current process of international harmonization in both jurisdictions is premised on the principle that accounting conceptual frameworks should not be jurisdiction-specific, but charities have proved to be an exception. We suggest in this study that this exception is attributed to different drivers resulting in regulatory distinctions in two otherwise similar jurisdictions. Without persisting in the maintenance of sector-neutrality, the inevitable divergence increases the load on preparers, attestors, and users and may lead to lower levels of accountability and transparency.

Accountability & Transparency Bibliography

Charity Law Education Project. (2007). Canadian Council for International Co-operation (CCIC) Ottawa, ON: Canadian Council for International Co-operation. Retrieved March 31, 2011 from http://www.ccic.ca/what_we_do/charity_law_e.php

Over the past few decades, international development policy and practice have evolved towards emphasizing the strengthening of local capacity to drive sustainable economic and social development. The emphasis is placed on "local ownership", "local empowerment", "autonomous local civil society", and support, with core funding, for local organizations working to alleviate poverty. Increasingly, development organizations have adopted such principles and practices, taking an approach to international cooperation that is considered more progressive and more effective than traditional Northern-controlled, Northern-driven approaches.

This evolving reality of development may seem to contradict the requirement for Canadian charities to have "direction and control" of international development activities. Direction and control are emphasized by the regulations and laws in Canada, in particular the provisions of the Income Tax Act (ITA) with respect to foreign activities and accountability. The challenge for Canadian charities working overseas is to meet the requirements of compliance with the ITA while supporting and encouraging Southern-driven, locally-owned models of development.

The Charity Law Education Project was developed in the context of a two-year agreement implemented by the Canadian Council for International Co-operation (CCIC) with financial support from the Canada Revenue Agency (CRA). The goal of the project is to assist Canadian international development charities with overseas activities, by enhancing their capacity to increase compliance with Income Tax Act requirements.

Charity legal checklist. ([2009?]). Mark Blumberg. Toronto, ON: Capacity Builders, Charity Law Information Program (CLIP) Retrieved March 31, 2011 from http://www.capacitybuilders.ca/files/resources/Charity_Law_Information_Program_Charity_Legal_Checklist_1268836173.pdf

A tool for charities including links for more information on most topics.

Accountability & Transparency Bibliography

Charity reporting and accounting : Taking stock and future reform (RS21) (December 2009). Ciaran Connolly, Noel Hyndman, Danielle McMahon. Queen's University Management School, Queen's University Belfast. Charity Commission. Retrieved March 31, 2011 from <http://www.charity-commission.gov.uk/library/guidance/rs21text.pdf>

"Poor accounting and reporting by charities (and, as a consequence, the possibility of scandals) could severely undermine confidence in the charity sector and reduce both charitable giving and charitable activity. The widespread adoption of appropriate accounting and reporting practices, and the ongoing renewal of such, has the potential to provide a basis for greater confidence in the control processes within charities and result in a more accountable and more legitimate sector. As a result public confidence will be enhanced. Such may be a desirable, or indeed necessary, condition for the continuing growth of the sector. This report, which considers the views of key stakeholders in a range of support, control and administration roles within the sector, makes available vital feedback on accounting and reporting issues. As such, it provides a valuable resource in ensuring that any revised SORP reflects legitimate stakeholder views and is fit for purpose." (concluding comments)

Checklist of the basic elements of a written agreement. (2010). Canadian Council for International Co-operation (CCIC) Ottawa, ON: Canadian Council for International Co-operation (CCIC) Retrieved March 31, 2011 from http://www.ccic.ca/files/en/what_we_do/cra_2010-april_guidebook_e.pdf

Excerpted from "Rules for charities working overseas" a guidebook developed by the Canadian Council for International Co-operation (p. 12 & 13).

Checklist to assess fundraising activities in nonprofit organizations. (n.d.). Kittell, Branagan & Sargent. St. Albans, Vermont: KBS. Retrieved March 31, 2011 from <http://www.kbscpa.com/newdocs/fundraising.pdf>

"This checklist represents indicators of a healthy, well-managed organization. Since it is a self-assessment tool, an organization should honestly evaluate itself against each issue and use the response to change or strengthen its administrative operations. This checklist is not intended for use as a tool for external evaluation or by grantmakers in making funding decisions."

Choosing an auditor. (February 1, 2010). Richard MacNeill. Research Articles, Financial and Investment Management, Toronto, ON: Charity Village. Retrieved March 31, 2011

"There are a number of factors that should be considered when choosing an auditor for your organization. I have grouped these under three broad headings: capability, strategy and cost."

Accountability & Transparency Bibliography

Communicating the “Realities” of Charity Costs: An Institute of Fundraising Initiative.

(2009). Adrian Sargeant, Stephen Lee, Elaine Jay. *Nonprofit and Voluntary Sector Quarterly*, 38(2), 333-342, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/38/2/333.abstract>

“This article reports the background to a new initiative by the Institute of Fundraising in the United Kingdom to supply the public with information with respect to charity costs and in particular the costs of fundraising. The initiative is described, and the results of a recent benchmarking survey of the Top 500 Fundraising Charities that will be used to underpin it are reported. The mean cost of raising £1 was found to be £0.21.”

A Comparative Study on the Impact of Revised SORP 2 on British and Irish Charities. (2001).

Ciaran Connolly, Noel Hyndman. *Financial Accountability and Management*, 17(1), 73-97, Blackwell. Retrieved March 31, 2011 from <http://onlinelibrary.wiley.com/doi/10.1111/1468-0408.00122/abstract>

“Charities constitute an important sector in the economies of Britain and Ireland. However, despite their economic importance, charity external financial reporting has been characterised by a diversity of accounting practice and a lack of standardisation. Over the last 20 years an attempt has been made to improve this situation by the publication of a Statement of Recommended Practice (SORP) for charities in 1988 and its revision in 1995. It is argued that inconsistencies in the financial statements of charities and the adoption of dubious accounting practices make it difficult for users of charity accounts to understand (and therefore use) the information provided. Previous studies have mainly looked at the impact of the original SORP (1988) on large charities in Britain. Little is known with respect to the impact on Irish charities. This paper presents the results of a comparative analysis of over 200 financial statements of Irish and British charities with respect to the recommendations contained in the revised SORP (1995). The results provide evidence that the accounts of Irish charities are considerably less compliant with the recommendations made in the revised SORP than their British counterparts. Possible reasons for this are discussed.”

Compass survey offers direction in nonprofit accountability debate. (April 16, 1997). Canadian

Fundraiser. Research articles, *Accountability and Stewardship*, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rstew3.html>

“Last fall, Revenue Canada commissioned Compass to survey 300 senior charity officials on the issue of increased public disclosure and accountability. The results of the survey showed that nearly three quarters of charity leaders support increased disclosure, with nearly half offering strong support. The sector was slightly more divided on the issue of accountability, however, with just over half (52 per cent) seeing a need for more accountability by charities.”

Accountability & Transparency Bibliography

The compensation question. (May 10, 2010). Andy Levy-Ajzenkopf. News Archive, Cover Story, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/archive/acov/acov10/acov1014.asp>

"Whether one works in the for-profit or nonprofit sector, compensation is part of any job. But what's enough? What's needed for an employee or for that matter, an organization, in order to ensure a fruitful work environment and a sense of fair recompense on both sides? According to sector experts, while money has a lot to do with the answer, it's far from everything. And employers should be ready with strategic compensation plans to promote successful hiring and employee retention."

Convergence : How five trends will reshape the social sector. (2009). Heather Gowdy, Alex Hildebrand, David La Piana, Melissa Mendes Campos. La Piana Consulting. Focus, San Francisco, CA: James Irvine Foundation. Retrieved March 31, 2011 from <http://www.irvine.org/images/stories/pdf/eval/convergencereport.pdf>

This report highlights five key trends and how their coming together will shape the social sector of the future. Based on extensive review of existing research and in-depth interviews with thought leaders and nonprofit leaders and activists, it explores the trends (Demographic Shifts; Technological Advances; Networks Enabling Work to be Organized in New Ways; Rising Interest in Civic Engagement and Volunteerism; and Blurring of Sector Boundaries) and looks at the ways nonprofits can successfully navigate the changes. The monograph is by La Piana Consulting, a national firm dedicated to strengthening nonprofits and foundations.

Corporate Giving : Widespread Agreement about Facts, Not about Obligation; Charities Admired, but Hints of Embryonic SOX-Type Backlash. (May 15, 2006). Compas Inc. BDO Dunwoody Weekly CEO/Business Leader Poll, Financial Post. Retrieved March 31, 2011 from <http://www.compas.ca/data/060515-Charities-PB.pdf>

"The CEO panel was asked a broad range of questions on charities, the tax treatment of donations, the comparative social service roles of charities and government, and corporate obligation. ... a few business leaders volunteered concern about a lack of financial accountability for charities." [Introduction]

Accountability & Transparency Bibliography

Countdown to the Canada Not-For-Profit Corporations Act - Practice Tip #3: Election and Appointment of Directors. (March 29, 2010). Jane Burke-Robertson, Jennifer M. Leddy. *Charity Law Bulletin*, No. 199. Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/bulletin/charity/2010/chylb199.pdf>

The general rule with respect to the election of directors under the Canada Not-For-Profit Corporations Act (the “CNCA”) is found in section 128(3), which provides as follows: “Members shall, by ordinary resolution at each annual meeting in which an election of directors is required, elect directors to hold office for a term expiring within the prescribed period.” The prescribed period provided in the draft regulations is four years. Section 128(4) specifically permits directors to hold staggered terms of office. There are only two exceptions to the general rule that the members must elect the directors of the corporation. This article discusses the general rule and the exceptions.

CRA’s New Guidance on Fundraising : What It Means in Practice. (November 10, 2009). Theresa L. M. Man. 2009 Annual Church & Charity Law Seminar, Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/seminar/chrchl/2009/tlm1110.pdf>

In these slides from a seminar presentation, the topics covered are: Context for Guidance; Background to Guidance; Purposes and application of the Guidance; What is fundraising? Prohibited conduct; Allocation of fundraising expenses; Lingering concerns about the Guidance.

CRA Update including “What to Do If Your Charity Is Offside” (November 10, 2009). Cathy Hawara. 2009 Annual Church & Charity Law Seminar, Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/seminar/chrchl/2009/ch1110.pdf>

In these seminar slides the topics covered are: What is the role of the Charities Directorate? Review of recent developments: Disbursement Quota (DQ), Revised Annual Information Return -T3010B, New guidance posted on Web site, Enhanced service, Web site enhancements, Compliance activity, SARC progress; Going offside – four common mistakes; What is upcoming for 2010?

Creating Boards that Matter. (1999). Gavin Perryman. 2nd ed. Richmond, BC: Perryman Publications. Retrieved March 31, 2011 from http://www3.telus.net/gavinperryman/Publication%20Articles/creating_boards_that_matter.pdf

This workbook for Boards and Board directors can be used for self-assessment (there’s a test), orientation, and in-depth discussions or retreats.

Accountability & Transparency Bibliography

Current Challenges in the Not-for-Profit Sector. (February 4, 2010). Helen Burstyn. Toronto, ON: Ontario Trillium Foundation. Retrieved March 31, 2011 from http://www.trilliumfoundation.org/cms/en/sp_challenges.aspx

“There are sometimes touchstone issues that cut across the not-for-profit and institutional sectors. These may be issues that affect a not-for-profit with one part-time staffer and the 2,500-person hospital in equally important ways. I want to focus on five of those far-reaching challenges today: Ethical, accountable governance; Limited understanding of the value of our sector; Measuring impact and “durability” of results; The Crowded marketplace; and, Attracting, managing and recognizing volunteer resources.” [Introduction]

Customizing boards and committees. (May 17, 2010). Arthur Drache. Research Articles, Board of Directors and Its Role, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/research/rbod47.html>

"In putting together a board, the needs of the organization should be taken into account and this should determine who is invited to serve." This article argues for the effectiveness of small boards which use committees and other structures for specific expertise.

Developing a Culture of Reporting Transparency and Accountability: The Lessons Learned from the Voluntary Sector Reporting Awards for Excellence in Financial Reporting Transparency. (March 2011). Steven Salterio, Patrick Legresley. *The Philanthropist*, 23(4), 555-573, Retrieved March 31, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/869/741>

This article presents ten key lessons learned from the Voluntary Sector Reporting Awards first two years of competition about how to improve reporting transparency of not for profit organizations. The article introduces the awards program, its technical scoring system and then concentrates on the basics of good annual reports. The article then points out some features of annual reports that enhance transparency. The unifying thread that runs through all of these “lessons learned” is that an integrated annual report that tells a compelling story about the organization’s mission and relates it to the activities carried out and the financial resources available is the key to accountability and transparency for voluntary sector reporting.

Development Audit. (2010?). E.H. Guy Mallabone, Ken Balmer. Calgary, AB: Mallabone and Associates. Retrieved March 31, 2011 from <http://www.guymallabone.com/wp-content/uploads/2010/05/Develoment-Audit-Tool-Book-Format-May-17.pdf>

“The fund development audit is an essential tool to help measure the gap between an organization’s current fund raising practice, and the state of best practice in the industry.”

Related documents and videos available at:
<http://www.guymallabone.com/media/resources/>

Accountability & Transparency Bibliography

The Dilemma of Accountability. (1973). Sanford Kravitz. Nonprofit and Voluntary Sector Quarterly, 2(1), 36-47, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/2/1/36.extract>

“The voluntary agency was a leadership force in early social welfare history, but now acts more as a program distributor than a program developer, with a serious lack of impact on social policies concerning human welfare. Social legislation today most often comes from the middle levels of the bureaucracy, putting the voluntary agency in a responsive, passive stance, unaware of & unable to affect this process. Accountability must be seen in terms of those served, thus a critical issue is that of delivery of services, which is essential to the well-being of all people of this country. Voluntary agencies should begin to identify & address service delivery issues in their own programs, since little reorganization & consolidation of these mechanisms has been done since WWII. This must be in response to societal changes that have occurred since then. Voluntary agencies can make important contributions to the solution by redesigning their own delivery networks, perhaps by clarifying the principles of decentralization & increasing client participation. In order to accomplish this, an analytical & experimental point of view is needed in order to discover community needs & ways of meeting them. Voluntary agencies must once again become a source of innovation.”

Director and officer liability and beyond : Part II - Good Governance in meeting the duties of directors of charities and not-for-profits. (2004). Terrance S. Carter. Ottawa, ON: Carter & Associates. Retrieved February 09, 2011 from <http://www.carters.ca/pub/seminar/charity/2004/tsc1126b.pdf>

In these seminar slides the topics covered are: Why “Governance”? What Does “Governance” and “Good Governance” mean? How To Achieve Good Governance? Appendix B provides more detailed discussion:
<http://www.carters.ca/pub/seminar/charity/2004/tsc1126ab.pdf>

Discussion paper on board accountability. (1998). Susan FitzRandolph. Ontario Voluntary Forum. Retrieved March 03, 2011 from <http://lin.ca/resource-details/3017>

This background paper was presented at the Voluntary Forum in April '98. The author discusses the issue of accountability and the role of members on the Boards of not-for-profit organizations. Conference participants are encouraged to consider how the non-profit sector can be more accountable and what steps need to be taken to assist the sector in being more accountable.

Accountability & Transparency Bibliography

Don't rock the vote - answers to common questions about voting by directors. Dana Young. Toronto, ON: Imagine Canada. Retrieved March 31, 2011 from http://nonprofitrisk.imaginecanada.ca/files/insuranceinfo/en/publications/dana_young_sept_2009.pdf

Finding answers to voting questions is not the easiest. You have to navigate a significant amount of voting myth and differing opinions. I'll try to steer the ship straight.

The double-edged sword of social service contracting : Public accountability versus nonprofit autonomy. (1993). James M. Ferris. *Nonprofit Management and Leadership*, 3(4), 363–376, Jossey-Bass - A Wiley Imprint. Retrieved March 31, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.4130030404/abstract>

“The increased role of government contracts in the funding of nonprofits has heightened tensions as governments seek accountability and nonprofits seek to preserve autonomy. Considering both sides of the contract market, this article suggests that the threat of government funding is exaggerated. Nonprofits are attractive contractor options because of their experience and trustworthiness. Governments should recognize that excessive intrusions limit the advantages of the nonprofit sector. At the same time, nonprofits should be conscious of the implications of public funding, just as they must be of other sources of funding.”

Drafting a conflict of interest policy : A guide to key provisions. (June 2006). Council on Foundations, Legal Services and Ethical Standards Group. Washington, DC: Council on Foundations. Retrieved March 31, 2011 from <http://www.cof.org/files/Documents/Building%20Strong%20Ethical%20Foundations/DraftConfInterest.pdf>

This guide describes the key provisions that every conflict of interest policy should include. It can be used by boards to spot whether these provisions are included in their own policies. (Preface)

Due diligence in avoiding liability for directors and officers of charities and not-for-profits - Part II. (April 20, 2010). Terrance S. Carter. Social Planning Council of Peel Non-Profit Management 101 Training Modules, Toronto, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/charity/2010/tsc0420b.pdf>

In these seminar slides the topics covered are: Due diligence through good governance; Due diligence in the choice of organizational structures; Due diligence in relying upon statutory protection; Due diligence in operations; Due diligence in indemnification and insurance; Other means of due diligence in reducing risk.

Accountability & Transparency Bibliography

Due Diligence in Avoiding Risks for Directors of Charities and Not-for-Profits. (January 2010). Terrance S. Carter. Directors and Officers Set, Summary b, Ottawa, ON: Carters Professional Corporation. Retrieved March 31, 2011 from <http://www.carters.ca/pub/article/charity/govset/B-diligence.pdf>

"Liability risks for directors of both charitable and not-for-profit corporations can arise at common law and under statute. A director can be held personally liable for his or her own actions or inactions, as well as jointly and severally with the other members of the board of directors. An overview of director's liability is included in a separate summary entitled "Legal Duties of Directors of Charities and Not-For-Profits". This summary outline discusses several ways in which directors of charitable and not-for-profit corporations can help limit his or her exposure to liability through due diligence." [Introduction]

The Effects of Nonprofit Accountability Ratings on Donor Behavior. (2009). Margaret F. Sloan. *Nonprofit and Voluntary Sector Quarterly*, 38(2), 220-236, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved March 31, 2011 from <http://nvs.sagepub.com/content/38/2/220.short>

"Although accountability systems are established to ensure organizational adherence to financial and ethical standards for nonprofit organizations, the reality of whether such standards make a difference to donors has not been measured. This article discusses the current landscape of accountability systems and accountability ratings and describes a model for estimating the effect of ratings systems on donor behavior within the theoretical context of information asymmetry. Hypotheses are tested with nonprofit ratings for New York charities from the Better Business Bureau's Wise Giving Alliance to estimate the effect of accountability ratings on the amount of contributions an organization receives. Results indicate that the Wise Giving Alliance "pass" ratings have a statistically significant effect on the contributions received; however, "did not pass" ratings are nonsignificant. The study is important for academics as well as practitioners who are monitoring time and money spent on accountability issues."

Employees on the board. (October 10, 2006). Canadian Council of Christian Charities. Elmira, ON: CCCC. Retrieved March 31, 2011 from http://www.cccc.org/standards_2_policy

This policy statement is part of a set of standards for the Council's program called "Seal of Accountability".

Ethical Code handbook. (2009). Imagine Canada. Toronto, ON: Imagine Canada. Retrieved April 05, 2011 from http://www.imaginecanada.ca/files/www/en/ethicalcode/ec_handbook_2011_en.pdf

The handbook provides an overview of the Ethical Code Program and includes a copy of the Ethical Fundraising and Financial Accountability Code.

Accountability & Transparency Bibliography

Ethical Fundraising and Financial Accountability Code. Imagine Canada. Toronto, ON: Imagine Canada. Retrieved April 05, 2011 from http://www.imaginecanada.ca/files/www/en/ethicalcode/ec_handbook_2011_en.pdf

This Ethical Fundraising & Financial Accountability Code has been developed by Imagine Canada (formerly the Canadian Centre for Philanthropy), in consultation with charity leaders throughout Canada. Its primary purpose is to assure donors of the integrity and accountability of charities that solicit and receive their financial support. Charities that adopt this Ethical Fundraising & Financial Accountability Code commit to fundraising practices that respect donors' rights to truthful information and to privacy. They also commit to manage responsibly the funds that donors entrust to them, and to report their financial affairs accurately and completely. This handbook introduces the Ethical Code Program and includes the text of the Ethical Fundraising and Financial Accountability Code and an interpretation guide.

Excluding a board member from a board discussion. (March 1, 2010). Jane Garthson, Garthson Leadership Centre. Ethics Q & A, Doing good right, Toronto, ON: Charity Village. Retrieved March 31, 2011 from <http://www.charityvillage.com/cv/archive/aeth/aeth10/aeth1003.asp>

The dilemma: "I chair a board, and one of my board members has committed an unacceptable act. Can I ethically hold a board meeting without that director to discuss it?"

Executive compensation principles. (2009). Canadian Coalition for Good Governance. Toronto, ON: Canadian Coalition for Good Governance. Retrieved March 31, 2011 from http://www.ccg.ca/index.cfm?pagepath=Policies_Best_Practices/Policies_Principles/Executive_Compensation&id=17579

"The Principles provide Boards, Directors and Issuers with the latest CCGG thoughts on designing an effective executive compensation program that creates a linkage between pay and performance."

First National Study of Non-Profit Board Governance Practices. (November 6, 2007). Centre for Voluntary Sector Research and Development. Ottawa, ON: Centre for Voluntary Sector Research and Development. Retrieved March 31, 2011 from http://www.cvsrd.org/eng/policy-practice/pp_board_gov.html

Board governance is essential to building robust non-profit and voluntary organizations and to strengthening public trust and credibility of the sector. It involves ensuring that the appropriate systems and processes are in place to steer the overall direction, effectiveness, supervision, and accountability of an organization

Accountability & Transparency Bibliography

Five (5) easy ways to jeopardize your charity. (July 2010). Stacey Corriveau. Vancouver, BC: BC Centre for Social Enterprise. Retrieved March 31, 2011 from http://www.centreforsocialenterprise.com/f/5_Easy_Ways_to_Jeopardize_Your_Charity_1.pdf

This paper is a compendium of the items that represented the 'a-ha' moments for the 1,100 non-profit and charity representatives who participated in one of the many workshops that the Centre convened across Western Canada over 2009/2010.

For the record: The importance of good record keeping. (2005). Heather Card, David Johnson. CCCC Bulletin, Issue 2, Elmira, ON: Canadian Council of Christian Charities. Retrieved February 14, 2011 from <http://www.cccc.org/documents/freeresources/Bulletin%202-2005%20-%20For%20the%20Record.pdf>

This article concisely discusses: why good record keeping is important; how to get started; and how long you need to keep different types of documents. It includes a chart outlining document retention periods.

Foundation board director: Linking principles to effective practice. (June 2008). Eugene Wilson. Philanthropic Foundations Canada. Calgary, AB: Retrieved April 04, 2011 from http://pfc.ca/en/wp-content/uploads/files/resources/foundation%20management/pdp_linking_principle_practice_board_jun08.pdf

Presentation to Philanthropic Foundation Canada conference held June 3, 2008 in Calgary Alberta. Topics covered include: The nature of philanthropy; Board selection; What is Governance? What are the roles of a board member? What are the core responsibilities of a board? Five keys to board effectiveness; Board self-assessment; Family foundations; Three most prevalent board problems and five solutions.

Free Seminar on Transparency and Effectiveness in the Charitable Sector. (April 26, 2010). Mark Blumberg. Toronto, ON: globalphilanthropy.ca. Retrieved March 31, 2011 from http://www.globalphilanthropy.ca/index.php/blog/comments/free_seminar_on_transparency_and_effectiveness_in_the_charitable_sector_-/

This blog post describes an upcoming seminar: “This seminar in Kitchener looks very interesting and I will hopefully be able to make it. It is of the International Committee on Fundraising Organizations (ICFO). ... [and] brings Canadian and international charity experts together to discuss issues related to building donor confidence.”

Accountability & Transparency Bibliography

From Jeans to Jackets : Navigating the transition to more systematic governance in the voluntary sector. (2003). Tim Plumptre, Barbara Laskin. Ottawa, ON: Institute on Governance. Retrieved March 31, 2011 from http://iog.ca/sites/iog/files/JtoJ_0.pdf

This paper explores the transitions many voluntary organizations undergo as they move from an informal approach to governance or "jeans" toward one that is more systematic or formal - "jackets". It discusses key areas of difficulty and offers guidance to non-profits in developing an effective board-staff relationship.

Fund Accounting vs. Commercial Accounting for Nonprofits : Why growing nonprofits need true fund accounting for secure financial management. (2005). Sage Software. Balgord Software Solutions. Retrieved March 31, 2011 from http://www.balgord.com/upload/whitepapers/non-profit/Fund_acctg_vs_Comm_Acctg.pdf

Explains what fund accounting is and how a true fund accounting system can support reporting and accountability.

Fundamentals of Effective Board Involvement : Module 3 : Board Accountabilities. ([2005]). Sherry Ferronato. Mentoring Canada. Burlington, ON: Big Brothers Big Sisters of Canada. Retrieved March 31, 2011 from <http://www.mentoringcanada.ca/training/Boards/modules/docs/Module3.pdf>

This is the third in a set of self-learning modules for board members. It addresses the topic in this way: "Accountability to Whom? Accountability for What? Accountability by What Means? Once your board can answer these three questions, it can develop a strategy to build accountability systems into its processes."

Fundraising audit handbook. (2010). Guy Mallabone, Ken Balmer. Toronto, ON: Civil Sector Press. Retrieved March 31, 2011 from <http://www.canadianfundraiser.com/bookRoom/>

This handbook addresses the following eight critical areas. For each area, ten fundamental best practice statements (80 statements in total) are proposed and individuals are asked to assess the extent to which they agree that their organization would be well advised to adopt this practice. The eight areas covered are the: governance environment, external environment, fundraising track record, constituency analysis, program maturity, resource availability, fundraising culture, and donor perspective.

Fundraising by Charities : Policy Guidance from CRA. Richard Bridge. Abbotsford, BC: BC Centre for Social Enterprise. Retrieved March 31, 2011 from http://www.southfraser.com/cra_workshops/

Presentation examines the CRA policy (final version June 11, 2009) and concludes with information on best practices and areas of concern.

Accountability & Transparency Bibliography

Getting what we pay for: Low overhead limits nonprofit effectiveness. (2004). Kennard Wing, Mark A. Hager. Center on Nonprofits and Philanthropy, Urban Institute, Center on Philanthropy, Indiana University. Nonprofit Overhead Cost Project, Brief No. 3, Washington, DC: Urban Institute. Retrieved March 30, 2011 from <http://www.urban.org/url.cfm?ID=311044>

Nonprofit organizations feel pressures to conform to expectations to keep overhead expenses down, and thus maximize the proportion of resources that can be devoted to programs. Yet recent years have witnessed a countervailing trend: significant investment in organizational capacity building, including areas properly considered overhead. These different approaches raise important questions. How adequate are the administrative and fundraising capabilities of nonprofit organizations? How does strength or weakness in these areas relate to the overall effectiveness and efficiency of the organization? And to the extent that weaknesses exist, what appears to be their cause? To study these issues in depth, we conducted detailed discussions with nine organizations. The organizations ranged in size from under \$1 million to over \$40 million in annual expenditures. They represented various fields of work, such as health, education, and the arts. This brief highlights three groups of findings relating to organizational effectiveness that emerged from these case studies.

The good financial management guide for the voluntary sector. (2002). Paul Palmer, Jackie Severn, Stephen Williams. Rev. ed. London, England: National Council for Voluntary Organisations.

This book leads the reader through all aspects of good financial management for charities and voluntary organisations. It includes step-by-step instructions on how to run an organization's finances and is backed up by case studies. Aimed at the informed general reader, this guide will help organisations run their finances effectively and efficiently. [Product description]

Good governance : A Code for the voluntary and community sector. (June 2005). Association of Chief Executives of Voluntary Organisations (ACEVO), Charity Trustee Network, Institute of Chartered Secretaries and Administrators (ICSA), National Council for Voluntary Organisations (NCVO), National Hub of Expertise in Governance. 1st ed. London: National Council for Voluntary Organisations (NCVO) Retrieved April 04, 2011 from <http://www.ncvo-vol.org.uk/codeofgovernance>

Adopting good practice can help charities keep pace with the changes and make them more effective where it really counts – in helping the people they were set up to benefit. We have worked with our voluntary sector partners to develop this code of governance. It has been produced by the sector, from the sector and for the sector. The code provides a flexible and proportionate framework for charities; there are common standards to which all charities should aspire, with higher expectations of larger charities.

A second version of the Code was published in October 2010, and once again has been written by the Code Steering Group following consultation with the sector.

Accountability & Transparency Bibliography

Good governance for Canadian non-profits and charities. (November 28, 2007). Mark Blumberg. Toronto, ON: Blumberg Segal LLP. Retrieved April 04, 2011 from http://www.blumbergs.ca/images/uploads/Good_Governance_for_Canadian_Non-profits_and_Charities.pdf

Good governance is how you run your organization to ensure accountability and that the interests of the stakeholders are given proper consideration. There is no one size fits all...

Good Governance in Meeting the Duties of Directors & Leaders. (November 2002). Theresa L.M. Man. 2002 Church and The Law Seminar – November 5, 2002, Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/chrchlaw/2002/tlm-govn.pdf>

In these seminar slides the topics covered are: Why Governance? What does governance mean? How to achieve good governance (Due diligence and Eight Tasks are the key).

Good Governance in Meeting the Duties of Directors of Charities and Not-for-profits. (May 13, 2003). Terrance S. Carter. Orangeville, ON: Carters Professional Association. Retrieved April 04, 2011 from <http://www.carters.ca/pub/article/charity/2003/Good%20Governance.pdf>

Various jurisdictions in Canada and the United States have been looking at developing tougher corporate governance laws since the collapse of Enron and WorldCom. Accountability requires good governance from the not-for-profit and charitable sector as much or more than in the for-profit sector. In the for-profit sector, corporations are primarily accountable to their shareholders for the ability of the corporation to return a profit. In the not-for-profit and charitable sector, however, organizations are accountable to their members as well as to the general public. This summary outline examines the role of good governance in achieving accountability to a not-for-profit and charitable corporation's members, stakeholders, and the public.

Good governance in meeting the duties of directors of charities and not-for-profits. (January 2005). Terrance S. Carter, Theresa L.M. Man. Appendix B. Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/charity/2005/tsc0119ab.pdf>

This summary outline examines the role of good governance in achieving accountability to a not-for-profit and charitable corporation's members, stakeholders, and the public.

Accountability & Transparency Bibliography

Good Governance Principles and Practices for Registered Charities. Richard Bridge. Abbotsford, BC: BC Centre for Social Enterprise. Retrieved April 04, 2011 from http://www.southfraser.com/cra_workshops/

This presentation deals with eight keys to good governance: Strategic planning; Transparency; Appropriate organizational structure; Roles and conflicts; Fiscal responsibility; Effective management team; Assessment and control systems; and Board succession.

Governance Do's and Don'ts. Lessons from Case Studies On Twenty Canadian Non-profits : Executive Summary. (2001). Mel Gill. Ottawa, ON: Institute on Governance. Retrieved April 04, 2011 from <http://iog.ca/en/publications/governance-dos-and-donts-lessons-case-studies-twenty-canadian-non-profits>

This research identified several models currently used by non-profit boards in Canada. It examined how a number of factors influence governance practices; major concerns of boards; signs of a board in trouble; and keys to board success.

Governance for Broadened Accountability: Blending Deliberate and Emergent Strategizing. (2007). J. Bart Morrison. *Nonprofit and Voluntary Sector Quarterly*, 36(2), 195-217, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved April 04, 2011 from <http://nvs.sagepub.com/content/36/2/195.abstract>

“The nonprofit sector is challenged by increasing public and stakeholder demands for a broadened accountability. Strong expectations for performance accountability now accompany those for fiscal accountability. In response, better concepts of nonprofit accountability are being developed in the literature. However, knowledge of governance practices that can achieve broadened accountability has lagged. This article attempts to stimulate research and contribute to such knowledge by (a) synthesizing concepts of accountability presented by Behn (2001), Kearns (1996), and Boland and Schultze (1996) into two categories: rule-based and negotiable accountability; (b) developing grounded concepts concerning the practice of governance by nonprofit leaders; and (c) exploring the interrelationships of the previously discrete concepts of deliberate strategy, emergent strategy, and accountability. The study's ethnographic methods recorded and analyzed real-life interactions involving a board chair—chief executive officer pair. The article presents a detailed narrative description of these actions to convey its key concept, blended strategizing, and to provide stimulus for new practice by leaders in governance situations.”

Governance matters! ... Current trends for associations leaders to watch? (November 19, 2008). Paul Ledwell. Ottawa, ON: Canadian Society of Association Executives, Ottawa-Gatineau Chapter. Retrieved April 04, 2011 from <http://www.csae.com/ottawa/?WCE=C=39|K=223293>

My objective is to see you leaving here today fully engaged and fully nourished on governance – and strengthened to tackle the issue in your own association.

Accountability & Transparency Bibliography

Governance-Structure Approach to Voluntary Organizations. (2009). Bernard Enjolras. Nonprofit and Voluntary Sector Quarterly 38(5), 761-783, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved April 04, 2011 from <http://nvs.sagepub.com/content/38/5/761.abstract>

“This article develops a governance-structure theoretical understanding of voluntary organizations. Voluntary organizations are seen as governance structures reinforcing the norm of (generalized or balanced) reciprocity, making possible the pooling of resources based on the reciprocity principle. Voluntary organizations’ governance structure presents some specific features in terms of formal ends, ownership, residual claims, decision-making procedures, accountability, checks and balances, control procedures, and embedded incentives facilitating collective action oriented toward public or mutual interest or toward advocacy. Because the voluntary governance structure is also compatible with several types of coordination mechanisms, voluntary organizations are able to operate in complex environments, mobilizing resources from market operations, governmental subsidies, or from reciprocity (volunteering, donations) while pursuing civic and democratic objectives. Their governance structure allows them to mitigate coordination failures and remain comparatively more efficient than other organizational forms. However, voluntary organizations may be subject to governance failures, the result of which could undermine trustworthiness and efficiency.”

Government, funded nonprofits, and accountability. (1997). Catherine McDonald. Nonprofit Management and Leadership, 8(1), 51-64, Jossey-Bass - A Wiley Imprint. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.4130080106/abstract>

“Internationally, nonprofit organizations are being held to account for how they spend public funds. This issue of accountability has emerged as a theme in nonprofit-state relationships. Exploring the state side of that relationship in Australia, the author suggests that significant constraints hinder the ability of state funding bodies to manage accountability processes for grant funds. The interviews summarized and reported here were conducted before the full impact of a contract regime was felt. The issues identified permit reflection on the possible mediating impact of different political systems on accountability processes, and on the limitations of principal-agent frameworks in building accountability processes and state-nonprofit relations.”

Accountability & Transparency Bibliography

Graphical disclosures by charities: clarification or distortion? The case of the Netherlands. (2009). Juliette Bonga, Marc Jegers. *International Journal of Nonprofit and Voluntary Sector Marketing*, 14(3), 181-191, John Wiley & Sons. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nvsm.358/abstract>

“The literature on graph use and graphical distortions in nonprofit organisations is reviewed, highlighting measurement issues. A sample of 50 disclosed annual reports of Dutch charities containing graphs is analysed, leading to the observation of significant graphical distortions. These distortions seem to be related to organisational efficiency, though not in the way one might expect: better performing charities ‘embellish’ the data in their graphical representations, whereas the opposite seems to be the case for the less performing charities.”

Grassroots governance: Governance and the non-profit sector. (2008). Certified General Accountants of Ontario. 1st ed. Toronto, ON: Certified General Accountants of Ontario. Retrieved April 04, 2011 from http://www.cga-ontario.org/assets/file/publication_grassroots_governance.pdf

This guide to governance from CGA Ontario provides a great starting point for volunteers and board members who want information on good governance for their grassroots organization. The booklet’s objectives are: (1) To help volunteers better understand their role in good governance. (2) To guide organizations in their desire to balance transparency and accountability. (3) To provide guidance to grassroots organizations as they grow and mature. This booklet should be helpful to: Smaller, non-profit organizations that lack the formal support of paid employees; Employees and volunteers of mid-size NPs looking to provide greater clarity in their oversight; Larger, more established organizations that want a clear and simple reminder of the role of governance.

Guidance on social responsibility. (2010). International Organization for Standardization. ISO 26000, Geneva, Switzerland: International Organization for Standardization. Retrieved April 04, 2011 from http://www.iso.org/iso/social_responsibility

The standard is intended to apply to non-profit organizations and give guidance on social responsibility. It is intended for use by organizations of all types, in both public and private sectors. ISO 26000 contains guidance, not requirements. Copies of the Standard can be purchased as a downloadable PDF or paper copy from ISO or from the Standards Council of Canada at <https://www.standardsstore.ca/eSpecs/index.jsp>

Accountability & Transparency Bibliography

Guide for cultural competency application of the Canadian Code. (2009). Ontario Volunteer Centre Network (OVCN) Mississauga, ON: Ontario Volunteer Centre Network (OVCN) Retrieved April 04, 2011 from http://www.volunteeralberta.ab.ca/VAULT/PDF/AGuideForCulturalCompetency_ApplicationOfTheCanadianCode.pdf

“This Guide is designed to assist managers of volunteers, in organizations of all sizes and levels of resources, to incorporate a Cultural Competence perspective in their application of the Code. It reframes the Code as a tool to increase the accessibility and inclusiveness of volunteer programs, which in turn, will lead to diverse and stronger organizations that are responsive to Newcomers, in particular, and the community at large.” [Purpose]

Guide to Governance and Accountability. (July 2009). Ontario. Ministry of Health and Long-term Care. Family Health Teams. Toronto, ON: Ontario. Queen's Printer. Retrieved April 04, 2011 from http://www.health.gov.on.ca/transformation/fht/guides/fht_guide_govern.pdf

This guide will provide groups that are interested in forming Family Health Teams with basic information on the elements of governance and accountability that must be addressed when forming a Family Health Team.

The Hallmarks of an Effective Charity. (2008). Charity Commission. Liverpool, UK: Charity Commission. Retrieved April 04, 2011 from <http://www.charity-commission.gov.uk/Library/guidance/cc10text.pdf>

The Charity Commission is the independent regulator of charities in England and Wales. Part of our role as regulator is to encourage charities to adopt good practice in all aspects of their operations and activities. Adopting good practice can help charities keep pace with changes and make them more effective where it really counts - in providing the best possible service to the people they were set up to benefit. It can also help ensure that they fulfil their legal responsibilities. This guidance sets out the standards that will help trustees to improve the effectiveness of their charity, and the principles that our regulatory framework exists to support. We have divided these into six Hallmarks or principles. For each of these, we have listed a number of ways in which the Hallmarks might be demonstrated, but not every example will apply to every charity. Whilst a few of these are legal requirements, most are matters of good practice.

Accountability & Transparency Bibliography

A Handbook of NGO Governance. (2004). Marilyn Wyatt. Budapest, Hungary: European Center for Not-for-Profit Law. Retrieved April 04, 2011 from http://www.icnl.org/knowledge/pubs/Governance_Handbook.pdf

“Though common ground is not always easy to find, we consider it important to strengthen the NGO sector in this part of the world by providing a consistent, locally responsive framework for nonprofit governance. We see such a framework as both a practical need and a strategic necessity, helping our NGOs operate more efficiently while contributing to the larger goal of improved transparency and accountability in the NGO sector as a whole. So we set about drafting a set of guidelines that could promote a shared regional understanding of good governance while showing how to turn abstract theory into workable practice. This handbook is the result of our efforts. It is based on eight basic principles we consider essential to NGO governance around the world. These principles, expressed in the handbook’s eight major headings, provide the basis for the guidelines for governance stated in the sub-headings and elaborated in the accompanying texts.” [from the Introduction] The eight principles are: NGOs are accountable to their communities; Good governance is a basic form of accountability; Good governance has a formal structure; Good governance involves the separation of governance and management; NGOs are mission-based organizations; NGOs promote the highest professional and ethical standards; NGOs exercise responsible resource management and mobilization; NGOs are responsive to the communities they serve.

Helping Charities Speak Out: What Funders Can Do. (2005). Richard Bridge, Nathan Gilbert. *The Philanthropist*, 20(2), 153-157, Toronto, ON: Agora Foundation. Retrieved April 04, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/30>

“In September 2003, the Canada Revenue Agency released a new policy statement on "political activities" by charities. This policy gives lengthy and detailed guidance on what charities can and can't do in public awareness campaigns, meetings with policymakers, issuing public calls to action, and many other activities that generally fall under the heading of advocacy, social action, or public policy work. The new CRA policy is an improvement over the previous one in several ways, but it is very detailed and some grey areas remain. This brief article explains the key points of the CRA policy on political activities, suggests some practical measures that funders can take, and offers a funder's perspective on this issue.”

Helping committee volunteers exit gracefully. (April 5, 2010). Jane Garthson, Garthson Leadership Centre. *Ethics Q & A, Doing good right*, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/archive/aeth/aeth10/aeth1004.asp>

The dilemma: "Shouldn't a good organization provide a committee chair with a graceful way to exit within a reasonable time frame?"

Accountability & Transparency Bibliography

How does accountability affect mission? The case of a nonprofit serving immigrants and refugees. (2006). Rachel A. Christensen, Alnoor Ebrahim. *Nonprofit Management and Leadership*, 17(2), 195-208, Wiley Periodicals. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.143/abstract>

“This article examines accountability processes in a nonprofit organization serving immigrants and refugees, with special attention to their impacts on mission-based activities. The research finds that upward accountability requirements of donors do not necessarily yield improved mission achievement, and practitioners thus have to navigate a complex environment of pressures. We identify a series of strategies that nonprofit executives and staff use to manage the tensions between upward accountability and mission: a prioritization of lateral accountability, staff empowerment through organizational slack, and a tight coupling of evaluation with job tasks. The findings suggest that funders and nonprofits might gain more from investing in internal grantee capacities for lateral communication and coordination than by soliciting more detailed reporting.”

How to connect with donors : Essential messages for charities. (2010). Liz Goodey. Kent, UK: Charities Aid Foundation. Retrieved April 04, 2011 from http://www.cafonline.org/pdf/How_to_Connect_with_Donors_Feb2010.pdf

This report presents the findings of a survey conducted by CAF Research, into what the general public and CAF individual customers think charities could do differently to weather the recession. The survey was conducted during March and June 2009. The results can be seen as conveying four key findings which point to a central conclusion that sophisticated donors are urging charities to demonstrate how they are efficient and effective, and adopting cutting edge practices.

HR Management Standards. (2009). HR Council for the Voluntary & Non-profit Sector. Ottawa, ON: HR Council for the Voluntary & Non-profit Sector. Retrieved April 04, 2011 from http://www.hrcouncil.ca/resource-centre/hr-standards/documents/HRC-HR_Standards_Web.pdf

The HR Council's HR Management Standards are designed to support board members, managers and employees in the development and implementation of effective HR policies and practices for nonprofit organizations. Organizations can use these Standards to: Examine and evaluate their current HR policies and practices; Determine where there is room for improvement; Learn how the Standards and a range of related resources can be used to improve HR policies and practices.(description from website)

Imagine Canada's new ethics code: Imagining a more ethical sector. (February 1, 2008). Mark Blumberg. Toronto, ON: Blumberg Segal LLP. Retrieved April 04, 2011 from http://www.globalphilanthropy.ca/images/uploads/Imagine_Canada_Ethical_Fundraising_and_Financial_Accountability_Code.pdf

“Imagine Canada has recently revised their Ethical Fundraising and Financial Accountability Code (the “Imagine Code”) which it refers to as “The Code of Ethics”. Here are my comments on the Imagine Code.”

Accountability & Transparency Bibliography

The Impact of the New CRA Proposed Fundraising Policy for Charities. (February 11, 2009). Terrance S. Carter. Ottawa Region Charity Law Seminar, Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from http://www.carters.ca/pub/seminar/chrchl/ott/09/tsc0211b_files/frame.htm

On March 31, 2008, CRA released a proposed policy on fundraising. On June 26, 2008, CRA released a 30-page background information document explaining the proposed policy. The policy was developed in response to a growing demand from the media and the general public for more accountability from charities on their fundraising activities. These are slides from a seminar presentation about this policy.

The Implications of the New CRA Fundraising Guidance for Charities. (March 31, 2010). Terrance S. Carter. Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/charity/2010/tsc0331.pdf>

CRA Fundraising Guidance was released on June 11, 2009; they are now seeking input from the sector and are expected to be revising the Guidance sometime in 2010. This presentation explains the principles, purpose and content of the guidance and examines some of the lingering concerns about it.

In charity we trust : A year in review. (June 2009). Julia Howell. Imagine Canada. Toronto, ON: Maclean's. Retrieved April 04, 2011 from http://www.imaginecanada.ca/files/www/en/publications/ethical_code_supplement_2009_0622.pdf

The Ethical Code is a donor assurance program. ...When the Ethical Code Program underwent a thorough review in 2007, what resulted was a stepped-up process of compliance, with new, more in-depth standards and a greater focus on accountability. In light of these added demands, expectations for speedy charity recruitment were modest. Now, in just over a year, the charity participation has doubled initial program expectations. More than 240 charities have joined the Ethical Code community. (You will find the full list of participating charities listed throughout this report.)

Accountability & Transparency Bibliography

Increasing accountability and transparency: Six key items to consider when evaluating a new accounting system. (May 25, 2009). Annette Balgord. Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rim28.html>

Many nonprofits start out using entry-level accounting products that provide basic bookkeeping capabilities, but they soon see warning signs that their current system can't keep up with their special tracking and reporting requirements. These signs could be missed deadlines, time-consuming or manual processes, and inaccurate reporting. The most serious risks can be loss of funding, loss of nonprofit status, and a tarnished reputation. Consider the benefits to be derived from a new system that delivers broad improvements. Do you plan to grow? Attract new funders? Offer more programs? Many organizations are choosing modern, automated systems for faster processing of accounting transactions, easier retrieval of accounting information, and better reporting available in a variety of formats. This enables them to increase the number of funding opportunities they can pursue. Here are six key items, unique to nonprofits, to consider when evaluating a new accounting system.

Increasing public scrutiny of not-for-profit organizations - questions for directors to ask. (May 2010). Rob Devitt. NPO Director Alert, Toronto, ON: Canadian Institute of Chartered Accountants. Retrieved April 04, 2011 from <http://www.rogb.ca/npo/npo-directors-series/director-alerts/item38362.pdf>

Discusses the growing focus on issues of accountability in the policy and regulatory framework that guides not-for-profit organizations. Funders, stakeholders and the general public have high expectations of transparency and accountability, and their expectations of boards of directors are higher than ever before.

Informational accountability. (1999). Nonprofit Coordinating Committee of New York (NPCC) New York: Nonprofit Coordinating Committee of New York (NPCC) Retrieved April 04, 2011 from <http://www.npccny.org/info/goi12.htm>

“In late April, NPCC hosted a roundtable on nonprofit accountability. The moderators included Karen Kowgios, Partner at Lutz & Carr, CPAs, William Massey, President of the National Charities Information Bureau (NCIB), and Peter Swords, President of NPCC. Peter Swords opened the discussion by noting that during the past several years in his work on accountability he has discovered various types of accountability that he separates into three categories. Negative accountability — so that money isn't diverted from the stated purpose of the nonprofit. Positive accountability — whether nonprofit organizations are doing any good. Informational accountability — obligations to report to various agencies. The focus of the roundtable was on informational accountability, especially with regard to the reporting obligations of nonprofits to the public.”
[opening paragraphs]

Accountability & Transparency Bibliography

Interesting note from Ontario Trillium Foundation on importance of ethical, accountable governance. (April 11, 2010). Mark Blumberg. Toronto, ON: globalphilanthropy.ca. Retrieved April 04, 2011 from http://www.globalphilanthropy.ca/index.php/blog/comments/interesting_note_from_ontario_trillium_foundation_on_importance_of_ethical/

This blog post presents "an excerpt from a speech recently given by Helen Burstyn, Chairperson of the Ontario Trillium Foundation on the importance of ethical, accountable governance."

Internal Financial Controls for Charities Checklist (CC8) (June 2010). Charity Commission. Liverpool, UK: Charity Commission. Retrieved April 04, 2011 from <http://www.charity-commission.gov.uk/publications/cc8check.aspx>

"The questions in this checklist are designed to help charity trustees evaluate their charity's performance against the legal requirements and good practice recommendations set out in our guidance on internal financial controls for charities. Trustees should review their charity's performance at least once a year."

International non-governmental organizations accountability charter. (December 20, 2005). International Advocacy Non-Governmental Organisations (IANGO) Workshop. INGO Accountability Charter Steering Group. Retrieved April 04, 2011 from <http://www.ingoaccountabilitycharter.org/wpcms/wp-content/uploads/ingo-accountability-charter-eng.pdf>

"This INGO charter has two main purposes. The first is to give an overall framework for current approaches that better explains – to ourselves, to our supporters, and to others – who we are, what we do and why we do it, and how we do it. By developing and signing this with other large international NGOs, we underline the importance we collectively attach to maintaining our high standards of professional conduct and accountability. The second purpose is to ensure that we keep up-to-date with (and even ahead of) evolving public perceptions and expectations of INGOs, especially as many INGOs take an increasingly prominent role in public debates, through advocacy and campaigns." [from Questions and Answers about the Charter] The Charter was launched in June 2006.

Accountability & Transparency Bibliography

Investment powers of charities and not-for-profits under Ontario's Trustee Act. (February 25, 2010). Terrance S. Carter. Charity Law Bulletin, No. 192. Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/bulletin/charity/2010/chylb192.pdf>

“When deciding how and where to invest, charities must be diligent in ensuring they comply with the legislation in the applicable provincial jurisdiction. In Ontario, charities are bound by the investment powers contained in the Trustee Act. However, not-for-profit organizations operating in Ontario can also be bound by the Trustee Act where they hold monies in trust for charitable purposes. For instance, when a not-for-profit organization fundraises for a charity, the not-for-profit will be deemed to be a trustee of those funds, and will be required to comply with the prudent investor standard in the Trustee Act, as discussed in more detail below. The purpose of this Bulletin is to provide assistance to charities, and to a limited extent not-for-profit organizations, in understanding the application of Ontario's Trustee Act to their organization. Although charities and not-for-profits must become familiar with the entire Act, this Bulletin summarizes the sections that those organizations should have particular regard to, such as the applicable standard of care, delegation, agency relationships, the ability to obtain investment advice, as well as the statutory protections available to trustees under the Trustee Act”.

Irish Development NGOs Code of Corporate Governance. (2008). Corporate Governance Association of Ireland (CGAI), Dóchas Association of Irish Non-Governmental Development Organisations. Dublin, Ireland: Corporate Governance Association of Ireland (CGAI) Retrieved April 04, 2011 from <http://www.oneworldtrust.org/csoproject/images/documents/IRLD1.pdf>

“The aim of this code is: To determine and formulate standards of best practice in corporate governance applicable to the Development NGO sector with a view to strengthening the impact and quality of Development NGO work and enhancing stakeholder confidence in the sector.” (p.3) The focus is on good governance, board structure, accountability and responsibilities. The Code also includes implementation guidelines for each section with optional operational standards.

The key governance questions all boards must answer. (May 3, 2010). Jack Shand. Research Articles, Board of Directors and Its Role, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rbod45.html>

It seems that a recurring frustration for volunteers and chief staff officers in the sector is governance — specifically, how to define the roles and responsibilities of the board of directors and staff, consistently follow what has been agreed to, and practice continuous improvement as the organization's stewards. So what are the most important questions the board of directors needs to answer to get on the right path and consistently stay there?

Accountability & Transparency Bibliography

Large Charity Gap Predicted for 2009 Business Panel Pinpoints Misgivings about the Accountability and Effectiveness of Charities as the Main Barriers to Giving Child/Youth Poverty Outdraws Other Social Needs as Reasons to Give. (December 4, 2008). Compas Inc. BDO Dunwoody Weekly CEO/Business Leader Poll, Toronto, ON: Canadian Business. Retrieved April 04, 2011 from

<http://www.compas.ca/data/081204-Charities-PB.pdf>

“A large charity gap will emerge during the expected financial troubles of 2009, according to the CEOs and business leaders on the COMPAS business panel. Charitable needs are expected to rise by almost a fourth and donations to fall by just short of the same amount. Even more than a desire to keep income and assets to themselves, panelists attribute the hesitations of high net worth individuals to give more generously to misgivings about the accountability and effectiveness of charities. If charities were perceived as more accountable for how they spend their budgets and more effective in what they do, donations would rise. Child/youth poverty outdraws other social needs as reasons to give to charity. These are the key findings from this past week’s Internet survey of CEOs and business leaders on the COMPAS panel.”
[Introduction]

Legal duties of directors and officers of charities and not-for-profits (Alberta) - Part I. (June 13, 2008). Terrance S. Carter. Wild Rose Foundation - Vitalize 2008, Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from

<http://www.carters.ca/pub/seminar/charity/2008/tsc0613.pdf>

In these seminar slides the topics covered are: Definition of Director and Officer; Different Types of Corporations; Common Law Duties and Liabilities; Statutory Duties and Liabilities.

Legal duties of directors and officers of charities and not-for-profits - Part I. (April 20, 2010). Terrance S. Carter. Social Planning Council of Peel Non-Profit Management 101 Training Modules, Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/charity/2010/tsc0420a.pdf>

In these seminar slides the topics covered are: Definition of Directors and Officers; Different Types of Organizations; Common Law Duties and Liabilities; Statutory Duties and Liabilities.

Accountability & Transparency Bibliography

The Legal Duties of Directors of Charities and Not-for-Profits. (January 2010). Terrance S. Carter, Jacqueline M. Demczur. Directors and Officers Set, Summary A, Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/article/charity/govset/A-duties.pdf>

"Liability risks for directors of charitable and not-for-profit corporations can arise at common law and by statute. A director can be held personally liable for his or her own actions or inactions, as well as jointly and severally with the other members of the board of directors. This summary outline discusses both the common law as well as statutory duties and liabilities that directors of charitable and not-for-profit corporations face. An explanation of steps that can be taken to protect directors from liability exposure faced by directors is contained in a separate summary entitled "Due Diligence in Avoiding Risks for Directors of Charities and Not-For-Profits". [Introduction]

Lessons for boards from the nonprofit overhead cost project. (2004). Kennard Wing, Mark A. Hager, Patrick Rooney, Thomas H. Pollak. Nonprofit Overhead Cost Project, Guide #2, Washington, DC: Urban Institute. Retrieved March 30, 2011 from <http://www.urban.org/url.cfm?ID=411119>

Many nonprofit organizations have problems accurately tracking and reporting their overhead expenditures in financial statements. This guide reviews major findings from a national study and makes recommendations in four areas: Financial controls; Financial reporting; Financial staffing; Organizational effectiveness.

A lighter touch: an evaluation of the governance project. (2002). Sarabajaya Kumar, Kevin Nunan. London: Voluntary Action Camden. Retrieved April 04, 2011 from <http://www.jrf.org.uk/bookshop/eBooks/1842630954.pdf>

This report is an evaluation of the Governance Project (hereafter referred to as 'the Project'). The Project, a voluntary sector initiative, was steered by funders, regulators and support bodies, who perceived that community groups and small voluntary organisations, in particular, need to address governance issues. In order to research and address their concerns, the Project was established to investigate the best ways of strengthening governance through the provision of a variety of training and development opportunities for groups and organisations in London.

Governance for groups and organisations in this context was initially defined as focusing attention on the following three areas: (a) setting direction; (b) maintenance of independence; and (c) the importance of board group dynamics. The definition subsequently expanded to accommodate the concepts of accountability and representativeness.

Accountability & Transparency Bibliography

Lobbying and Canadian charities: To register or not to register. (September 7, 2009). Mark Blumberg. Toronto, ON: Blumbergs. Retrieved April 04, 2011 from http://www.globalphilanthropy.ca/images/uploads/Lobbying_and_Canadian_Charities_To_register_or_not_to_register.pdf

In this article, Blumberg discusses some of the issues that Canadian non-profits and charities need to keep in mind when lobbying the Federal Government. As an aside, when interacting with provincial governments or municipal governments there may be other lobbyist requirements.

Low Cost Fundraising - Legal Issues with Third Party Events and Bequests. (2010). Mark Blumberg. Globalphilanthropy.ca. Retrieved April 04, 2011 from http://www.globalphilanthropy.ca/index.php/blog/comments/low_cost_fundraising_-_legal_issues_with_third_party_events_and_bequests_-w/

This blog post provides access to a free archived webinar that was provided by the Charity Law Information Program. The webinar begins with an overview of the issue of fundraising costs and the related CRA guidance, identifies Bequests and Third Party Fundraising Events as two types of low-cost fundraising then explores the potential benefits and risks of them.

Management Information needs and perceptions in smaller charities: An exploratory study. (1999). Jenny Harrow, Paul Palmer, Jeremy Vincent. *Financial Accountability and Management*, 15(2), 155-172, Blackwell. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1111/1468-0408.00079/abstract>

“This article explores the extent and nature of management information needs of trustees, as perceived by selected trustees of smaller charities. It links these perceptions to questions concerning charity performance, drawing on assumptions in the literature (often implicit) that the quality of management information can be gauged. Also, that there is a corresponding link between meeting management information needs and improving organisational performance. The research methodology comprised a general pilot study and trustee survey, followed by accounts analysis and in-depth interviews in selected charities. From this, vignettes of trustees' perceptions were drawn up and case study accounts of three charities' approach to trusteeship, management information handling strategies, and self-assessment of performance were developed. The study discovered the existence of an 'expectations gap' between what charity trustees are supposed to do and what they can actually achieve.”

Managing cash flow. (December 6, 2005). John Cammack. *Footsteps*, 57. Tearfund International Learning Zone. Retrieved April 04, 2011 from <http://tilz.tearfund.org/Publications/Footsteps+51-60/Footsteps+57/Managing+cash+flow.htm>

Many of us have experienced the situation where we have a bill to pay, but we do not have enough money to pay it until we receive money owed to us. As individuals, we can generally keep these details in our head, but this is not possible within a group or organisation. The article provides a guide to managing your cash flow.

Accountability & Transparency Bibliography

Managing Expressive and Instrumental Accountabilities in Nonprofit and Voluntary Organizations: A Qualitative Investigation. (2010). Wenjue Lu Knutsen, Ralph S. Brower. *Nonprofit and Voluntary Sector Quarterly*, 39(4), 588-610, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved April 04, 2011 from <http://nvs.sagepub.com/content/39/4/588.abstract>

“Various scholars have identified multiple sources of accountability in nonprofit and voluntary organizations (NPVOs) and have offered several typologies categorizing various streams of accountability. Only a few have attempted to offer strategies, however, to implement these differential forms of accountability. The study identifies multiple sources of NPVO accountabilities by engaging distinctions between these organizations’ instrumental and expressive activities. From a qualitative study in 16 Chinese Canadian NPVOs, three forms of expressive accountability and two forms of instrumental accountability are distinguished. The study further develops a two-dimensional accountability matrix for categorizing organizations into four types according to their levels of commitment to expressive and instrumental accountabilities. Lastly, by associating organizational and managerial factors with the task of balancing the two accountabilities, the authors draw conclusions and offer implications for managerial practice.”

Managing for accountability: Preserving the public trust in public and nonprofit organizations. (1996). Kevin P. Kearns. *Nonprofit Sector Series and Public Administration Series*, San Francisco, CA: Jossey-Bass Publishers. Retrieved April 04, 2011 from <http://www.josseybass.com/WileyCDA/WileyTitle/productCd-0787902284.html>

Kearns' book introduces the concept of an "accountability environment" which contains specific types of strategic threats and opportunities for public service organizations. His approach leads to a fundamentally new conceptual framework for defining accountability, clarifying issues and choices, and developing strategies and tactics. He presents his approach in three parts.

Mission Drift: Don't let economic pressures set you off course. (July 20, 2009). Paulette Vinette. *Research Articles, Organization Management*, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rom65.html>

This article explores the topic of mission drift: when decisions made within an organization are influenced by other factors than the guiding statement of purpose.

Accountability & Transparency Bibliography

Mission investing for Foundations: the legal considerations - a report of Community Foundations Canada and Philanthropic Foundations Canada. (November 2010). W. Laird Hunter, Susan Manwaring, Margaret Mason. Ottawa, ON: Community Foundations of Canada; Philanthropic Foundations Canada. Retrieved April 04, 2011 from http://www.cfc-fcc.ca/doc/mission_investing_fo_foundations-legal_considerations-2010nov.pdf

The specific focus of this paper, by lawyers Laird Hunter, Susan Manwaring and Margaret Mason, is the set of legal considerations that foundations should take into account as they move forward in mission investing. It will be most useful for foundation investment committees and boards of directors as they explore integrating mission investing into their current portfolios.

Mission or money? Competitive challenges facing public sector nonprofit organisations in an institutionalised environment. (2008). Sara Dolnicar, Helen Irvine, Katie Lazarevski. *International Journal of Nonprofit and Voluntary Sector Marketing*, 13(2), 107-117, John Wiley & Sons. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nvsm.311/abstract>

“This paper exposes the impact of competitive grant funding on public sector nonprofit volunteer organisations, using institutional theory to explain developments within this sector. A conceptual model is developed from which five propositions are derived. Bushcare units, in experiencing institutional pressures, respond in ways that affect their culture, structure and routines, resulting in the possibility that their mission will be compromised. In the process of targeting competitive grants, preparing grant applications, managing increased reporting requirements and recruiting volunteers, Bushcare units should apply a mission ‘filter’ to ensure their mission is not compromised in the pursuit of money. Bushcare New South Wales (NSW), an Australian environmental organisation, provides an empirical illustration of the proposed conceptual model.”

Model Shareholder Engagement and "Say on Pay" Policy for Boards of Directors. (January 2010). Canadian Coalition for Good Governance. Toronto, ON: Canadian Coalition for Good Governance. Retrieved April 04, 2011 from <http://www.ccg.ca/site/ccgg/assets/pdf/CCGG-Say-on-Pay-Final.pdf>

“CCGG has prepared the following model policy in order to provide guidance to boards on their engagement with shareholders, expected disclosure on their approach to executive compensation, a recommended form of the advisory resolution and what could be done by the board with the results of the vote.”

Accountability & Transparency Bibliography

More Accountability for Charitable Organizations. (September 29, 2003). Compas Inc. Chamber Weekly CEO/Business Leader Poll, Toronto, ON: Financial Post. Retrieved April 04, 2011 from <http://www.compas.ca/data/030929-BLCharitiesAndBusiness-PB.pdf>

“If charitable organizations are interested in raising the willingness of Canada’s business leaders to make charitable donations, they may want to consider implementing some practices like disclosing full financial records or having boards of directors. In fact, this week’s survey of Canadian business leaders illustrates that to the extent charities want to increase donations from business they should adopt these business practices. Business leaders would be more inclined to donate if they received a greater tax advantage. These are the key findings from the COMPAS/Financial Post business leader survey conducted under the sponsorship of the Canadian Chamber of Commerce. [Introduction]

National study of the board governance practices in the non-profit and voluntary sector in Canada: Executive Summary. (2006). Grace Bugg, Sue Dallhoff, Paula Speevak-Sladowski. Strategic Leverage Partners Inc. Ottawa, ON: Centre for Voluntary Sector Research and Development (CVSRD) Retrieved March 31, 2011 from <http://www.cvsrd.org/eng/docs/Policy%20and%20Practice/National%20Study%20of%20B.G-Exec.Summary.pdf>

The goal of this project was to produce a study that would represent a unique database of Canadian non-profit board governance practices that could be shared by non-profit and voluntary organizations across sub-sectors throughout the country. "More specifically, the study was to: develop a snapshot of the current context in which Canadian nonprofit organizations are working, with a focus on the implications for board governance; determine the current state of non-profit board governance in Canada; identify a range of successful board governance practices used by diverse Canadian non-profit organizations; and determine how best to measure the accountability of non-profit boards." [from the Introduction and Background]

Accountability & Transparency Bibliography

Natural Justice, Members, and the Not-For-Profit Organization : "Fair Play in Action" (2008). Jane Burke-Robertson. *The Philanthropist*, 21(4), 339-363, Toronto, ON: Agora Foundation. Retrieved April 04, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/3>

In recent years, a number of cases have emerged that have considered the application of natural justice rules to the decisions of not-for-profit organizations. The emergence of these cases is not surprising considering the ever increasing number of membership-based organizations across the country, ranging from social and sporting clubs to hospitals, schools, religious organizations, professional associations, and licensing bodies. At one time or another, most Canadians will become a member of one of these types of organizations. Invariably these organizations develop admission criteria and, in some cases, discipline rules and procedures in their by-laws, constitution or policies. These rules may be based on the requirements found in a statute, they may develop by convention, or they may reflect an organization's desire to create an administrative scheme to order its affairs. While some organizations have very little by way of written rules, preferring instead to include only the most minimal requirements imposed by an incorporating statute, others have comprehensive procedures and operating policies which apply. This article focuses on the application of natural justice rules to not-for-profit organizations' decisions, particularly those that relate to expulsion, discipline, and suspension of members. It examines when courts will intervene to control decisions to refuse to admit persons as members and concludes with some observations on by-law drafting dealing with the issues raised.

The Nature Conservancy, the Press, and Accountability. (2006). Max Stephenson Jr., Elisabeth Chaves. *Nonprofit and Voluntary Sector Quarterly*, 35(3), 345-366, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved April 04, 2011 from <http://nvs.sagepub.com/content/35/3/345.abstract>

“This article explores the May 2003 Washington Post investigative stories concerning The Nature Conservancy (TNC) for their implications for understanding the dynamics of accountability for nonprofit organizations. The authors argue that the series framed the conservancy's activities in accord with a metanarrative or story that may be reduced to the fable of The Prince and the Pauper. Because The Post depicted TNC's actions in this light in its front-page stories, the conservation organization had little strategic choice but to accept that characterization and to plead that it would do better in the future. Reality, however, was much more complex than this reductionist accounting suggested. The authors explore the social and political impact of The Post articles and their assumptions concerning organizational and democratic accountability as well as their implications for the potential for organizational learning and for public policy agenda-setting dynamics.”

Accountability & Transparency Bibliography

Navigating a CRA audit and living to tell the tale. (May 13, 2010). Karen J. Cooper. Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/charity/2010/kjc0513.pdf>

In these seminar slides the topics covered are: Background; Audit/Appeals Process; Practical Considerations in Preparing for an Audit; Top Ten Audit Issues.

Negotiating Accountability: Managerial Lessons from Identity-Based Nonprofit Organizations. (2002). Sonia Ospina, William Diaz, James F. O'Sullivan. Nonprofit and Voluntary Sector Quarterly, 31(1), 5-31, Sage Publications; Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Retrieved April 04, 2011 from <http://nvs.sagepub.com/content/31/1/5.abstract>

“This article explores the emerging conceptualization of accountability in nonprofit organizations. This definition broadens traditional concerns with finances, internal controls, and regulatory compliance. The authors explore how the top-level managers of 4 identity-based nonprofit organizations (IBNPs) faced accountability and responsiveness challenges to accomplish their mission. The organization-community link was the core relationship in their accountability environment, helping the IBNP managers achieve what the literature calls “negotiated accountability.” The managers favored organizational mechanisms to sustain this relationship in the midst of the accountability demands they experienced daily. Communication with the primary constituency tended to drive the organization’s priorities and programs, helped managers find legitimate negotiation tools with other stakeholders, and helped develop a broader notion of accountability. The authors discuss the implications of these findings for other nonprofit organizations and propose questions to further clarify the concepts of broad accountability, negotiated accountability, and the link between accountability and responsiveness in nonprofits.”

A New Area of Liability for Directors of a Charity. (February 25, 2010). Adam Aptowitzer. Ottawa, ON: Drache LLP. Retrieved April 04, 2011 from <http://www.drache.ca/articles/charity-structure/new-area-of-liability>

“In 1999, Parliament amended the Income Tax Act (the “Act”) to create what are commonly called Third Party Civil Penalties. The provisions, which are broadly worded, ostensibly target those individuals who assist others in making what the CRA would believe is a false statement or omission on their tax returns. Tax advisors, because they are often involved in tax planning, and tax preparers because they are involved in the preparation of tax returns are the obvious targets. It appears now however that the CRA is using these provisions to target the directors of charities.”

Accountability & Transparency Bibliography

The new balance sheet : Corporate profits and responsibility in the 21st century. (January 2002). Canadian Democracy and Corporate Accountability Commission. Canadian Democracy and Corporate Accountability Commission. Retrieved April 04, 2011 from <http://www.atkinsonfoundation.ca/publications/FullReport2002.pdf>

“This commission was convened to address a growing public concern. Many Canadians, both within the business community and outside it, increasingly question what responsibility corporations have to the society within which they operate, beyond generating returns for their shareholders. ... Out of this process we have reached a consensus on twenty-four recommendations concerning the social responsibility of corporations within a democratic society.” [Preface]

New Canadian Auditing Standards – questions for directors to ask. (December 2010). Eric Turner. Director Alert, Toronto, ON: Chartered Accountants of Canada. Retrieved February 14, 2011 from <http://www.rogb.ca/director-series/director-alert/item45137.pdf>

Board directors, particularly members of audit committees, need to have sufficient understanding of the new standards to fulfill their responsibility for overseeing the audit process. This publication highlights the key changes that are taking place and presents possible questions that directors or audit committee members might want to ask management and auditors.

New rules for charities' fundraising expenses and program spending - questions for directors to ask. (September 2010). Loris Giusto. NPO Director Alert, Toronto, ON: Chartered Accountants of Canada. Retrieved April 04, 2011 from <http://www.rogb.ca/npo/npo-directors-series/director-alerts/item42638.pdf>

Directors of registered charities should be aware of several new developments which may affect the way that their organizations conduct operations: (1) The CRA has released new guidelines on registered charities' fundraising expenses to provide more detailed information on the current treatment of eligible fundraising activities. (2) The federal government proposes to ease the rules that determine how much a registered charity must spend each year on its charitable activities. These changes will apply for charities' fiscal years ending after March 3, 2010. (3) The federal government proposes to strengthen existing anti-avoidance measures and introduce new ones in order to ensure that charitable donations are used for their intended purpose. The provisions will also apply to taxation years ending after March 3, 2010. This Director Alert summarizes these developments and presents a series of questions as a catalyst for dialogue at the board level. Many of the questions are intended for directors to ask management, while others are questions for directors to discuss among themselves.

NGO transparency bibliography. One World Trust. London: One World Trust. Retrieved April 04, 2011 from http://www.oneworldtrust.org/index.php?option=com_content&view=article&id=102&Itemid=121

Provides a description and links to two articles related to the issue of transparency in charities and community organizations.

Accountability & Transparency Bibliography

No entitlement to director indemnification for bad faith acts. (May 26, 2010). Nancy E. Claridge. Charity Law Bulletin, No. 211. Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/bulletin/charity/2010/chylb211.pdf>

The question of whether a corporation has the legal and financial capacity to provide its directors with an indemnity in relation to their duties for the corporation is a fundamental issue one should consider before accepting a position on the board of directors. While this is true whether it is a for-profit corporation or a not-for-profit/charitable corporation, the issue has special resonance for those acting in a volunteer capacity on the boards of charities, since there is a common law prohibition on remuneration of a charity's directors. Indemnification is the process by which the corporation agrees to cover the cost of, or compensate the director for, any loss or damage sustained as a result of the acts or omissions of the director in the course of his capacity as a director of the organization. The indemnity provides a measure of protection for the director and thereby enables charities to attract capable individuals to the position.

Non-Profit Accountability in Faith-Based Organizations: Implications for Philanthropy. (2001). Valerie K. Brown. Journal of Ministry Marketing & Management, 7(1), 1-8, Hayworth. Retrieved April 04, 2011 from <http://www.informaworld.com/smpp/content~db=all~content=a904673717>

“For the majority of non-profit organizations, accountability issues as it relates to the financial affairs of the entity have already come under scrutiny and has resulted in substantial changes in their practices. However, for many faith-based organizations, especially churches, accountability and the resulting financial affairs are at the early stages of development. This paper explores the internal and external forces that are driving the transformation of faith-based organizations' fiscal accountability and the issues they face as these organizations attempt to implement the needed changes.”

Nonprofit accountability and reporting. (September 2, 2009). Gavin Nicholson. Queensland University of Technology, Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) CPNS-QUT-Nonprofit Podcast, Program 38, Brisbane, Australia: Queensland University of Technology. Retrieved April 04, 2011 from <http://www.bus.qut.edu.au/research/cpns/podcast/shows/show38.jsp>

Myles McGregor-Lowndes discusses the compliance burden of nonprofit accountability, including ways to reduce red tape. In a related topic, Ken Crofts, Charles Sturt University PhD Candidate, discusses accountability reporting by faith based benevolent institutions. Available as an audio file or transcript.

Accountability & Transparency Bibliography

Nonprofit Organizations – Accountability : A Resource List. (n.d.). Foundation Center. New York: The Center. Retrieved April 04, 2011 from <http://foundationcenter.org/getstarted/topical/account.html>

“In recent years—and due in part to several scandals, controversies, and outright scams that received a great deal of media attention—there has been increased public concern about the ethical underpinnings of the nonprofit sector. ... This resource list contains citations to selected articles and books ... on the subject of accountability.”
[Introductory paragraphs]

Nonprofit Overhead Costs: Breaking the Vicious Cycle of Misleading Reporting, Unrealistic Expectations, and Pressure to Conform. (2008). William Bedsworth, Don Howard, Ann Goggins Gregory. The Bridgespan Group. Retrieved March 04, 2011 from <http://www.bridgespan.org/LearningCenter/ResourceDetail.aspx?id=252>

Final report on the results of a survey looking into nonprofit overhead costs.

Nonprofit Starvation Cycle. (2009). Ann Goggins Gregory, Don Howard. Stanford Social Innovation Review, Fall 2009. Stanford, CA: Stanford University Center on Philanthropy and Civil Society. Retrieved April 04, 2011 from http://www.ssireview.org/articles/entry/the_nonprofit_starvation_cycle/

"A vicious cycle is leaving nonprofits so hungry for decent infrastructure that they can barely function as organizations—let alone serve their beneficiaries. The cycle starts with funders' unrealistic expectations about how much running a nonprofit costs, and results in nonprofits' misrepresenting their costs while skimping on vital systems—acts that feed funders' skewed beliefs. To break the nonprofit starvation cycle, funders must take the lead."

Nonprofits vs. For-Profits: Mission and Performance. (May 6, 2009). Pat Lencioni. BusinessWeek Online. Retrieved April 04, 2011 from http://www.businessweek.com/managing/content/may2009/ca2009055_713892.htm

This article observes that often not-for-profits are often allowed to accept lower levels of accountability, productivity and rigor regarding return on investment than their for-profit counterparts. It suggests that an excellent organization, whether it is for-profit or not, is driven by a focus on both mission and performance.

Accountability & Transparency Bibliography

Not-for-profit accountability : Submission to the Inquiry into the disclosure regimes for charities and not-for-profit organisations. (September 10, 2008). Brenda Bailey, Deidre Moor. Public Interest Advocacy Centre Ltd. Sydney, NSW: Public Interest Advocacy Centre Ltd. Retrieved April 04, 2011 from http://www.piac.asn.au/sites/default/files/publications/extras/08.09.10-Charity_Sub.pdf

PIAC believes in the need for all not-for-profit organisations to be accountable to the government and the community. In its submission PIAC argues that the not-for-profit sector is already subject to a lot of regulation and what is needed is better and more targeted regulation rather than more regulation. PIAC also notes that charities and not-for-profit organisations have been the subject of many inquiries and reports, and that very few of the recommendations have been implemented. PIAC argues that Senate Inquiry should build on the findings of these inquiries rather than conduct more research.

Not-for-profit board member handbook. Grant Thornton. Grant Thornton, LLP. Retrieved April 04, 2011 from <http://www.grantthornton.com/staticfiles/GTCom/Not-for-profit%20organizations/Board%20member%20handbooks/NFP%20booklet%20-%20FINAL.pdf>

This American publication discusses the process of serving on the board of directors for a non-profit organization. Contents: The special purpose of a not-for-profit organization; Board member roles, responsibilities and liabilities; Keeping the board effective; Accountability and integrity; Financial stewardship; Operating procedures; The board member's role – a recap.

Not-for-profit management systems : A possible assessment tool. (2006). Jens Mueller, Julie Rickman, Ngamau Wichman-Tou. University of Auckland Business Review, 8(2), 49-57, Auckland, New Zealand: University of Auckland. Retrieved April 04, 2011 from <http://www.uabr.auckland.ac.nz/files/articles/Volume12/v12i2-not-for-profit-management-systems.pdf>

The article discusses the strategic accountability of Non-Profit Organizations (NPO) for increasing demands of donors and government.

Not-for-profit organizations in Manitoba : Directors' liabilities. (2002). Community Legal Education Association (Manitoba) Rev. ed. Winnipeg, MB: CLEA. Retrieved April 04, 2011 from <http://www.communitylegal.mb.ca/publications/>

This manual is designed to provide information to former, present and future directors of not-for-profit organizations in Manitoba. Officers of not-for-profit organizations would also be well-advised to read this manual, since much of directors' liability can extend to officers acting under delegated authority. A general statement of the law regarding directors' liability in Manitoba, and the possible ways of avoiding such liability is discussed. The topic of incorporating not-for-profit organizations is not addressed. (Not available online. Publication order form is available online.)

Accountability & Transparency Bibliography

Not-for-profit's can't even give it away. (September 2010). Adam Aptowitzer. Tax, Estate and Charity Law Insights, Ottawa: ON: Drache LLP. Retrieved April 04, 2011 from <http://www.hg.org/article.asp?id=19854>

The CRA, in a recent ruling, provides some guidance on the payment of funds to members by a not for profit. The ruling dealt with a share capital corporation (as opposed to the no share capital corporations which form the bulk of not for profits) that had sold some land and wanted to disburse the funds to its members. It took the opportunity to review some of the circumstances in which an organization can pay funds to its members.

One World Trust. London: Retrieved April 04, 2011 from <http://www.oneworldtrust.org/>

The One World Trust is an independent think tank that conducts research, develops recommendations and advocates for reform to make policy and decision-making processes in global governance more accountable to the people they affect now and in the future, and to ensure that international laws are strengthened and applied equally to all.

Organisational transparency in the third sector. (August 4, 2009). Gavin Nicholson. Queensland University of Technology, Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) CPNS-QUT-Nonprofit Podcast, Program 37, Brisbane, Australia: Queensland University of Technology. Retrieved April 04, 2011 from <http://www.bus.qut.edu.au/research/cpns/podcast/shows/show37.jsp>

“Andrew Hewett, Executive Director of Oxfam Australia discusses a variety of issues related to organisational transparency in the nonprofit sector, including accountability and critical success factors and barriers to achieving transparency in a large nonprofit organisation. Andrew grounds this discussion in examples and experiences of Oxfam Australia, recipient's [sic] of the 2008 Price Waterhouse Coopers Transparency Award.” Available as an audio file or transcript.

Organizational effectiveness : How is it achieved? (1999). Robert D. Herman, David O. Renz. Not-For-Profit CEO Monthly Newsletter, 6(12), p.4-6, Kansas City, MO: Retrieved March 03, 2011 from <http://bsbpa.umkc.edu/mwcnl/Research/howis.pdf>

Contemporary concerns about not-for-profit organization (NFPO) accountability, outcomes assessment and performance evaluation attest to the importance of taking stock of what we know about NFPO effectiveness and the evaluation of such effectiveness. Our view is that NFPO effectiveness is more difficult, both to understand and to measure, than effectiveness in business. ... In this piece, we summarize our review of the research literature on NFPO effectiveness and offer suggestions about the implications of our summary for improving the management of effectiveness.

Accountability & Transparency Bibliography

Outcome measurement: Charting the course. (February 15, 2010). Eli Bennett. Research Articles, Organization Management, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rom71.html>

This is the second in a series of six articles that discuss outcome measurement. It looks at "the preparation needed to implement outcome measurement in your organization. This preparation includes securing buy-in, identifying resources, defining the work, and communicating the plan for implementation. Once prepared, your organization can move forward with defining outcomes and logic models for the programs selected for measurement."

Outcome measurement: Defining your program. (March 15, 2010). Eli Bennett. Research Articles, Organization Management, Toronto, ON: Charity Village. <http://www.charityvillage.com/cv/research/rom74.html>

This is the third in a series of six articles that discuss outcome measurement. It looks at "defining outcomes and logic models for the programs you have selected for measurement. This includes identifying and selecting meaningful outcomes and designing a logic model to describe your program, while building the consensus needed for success. After finalizing the logic model, you will be ready to plan how to measure your program's outcomes."

Overuse of proxies. (February 1, 2010). Jane Garthson, Garthson Leadership Centre. Ethics Q & A, Doing good right, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/archive/aeth/aeth10/aeth1002.asp>

The dilemma: "We found out at our AGM that one member had quietly been collecting proxies. Her 71 proxies gave her complete control over the director election, as there were only 43 members present and 9 other proxies. We lost some good people who were running for re-election, and two excellent new candidates, one of whom had been identified as a good candidate for treasurer the following year. Is this use of proxies ethical and appropriate?"

Pathways to accountability : A short guide to the GAP framework. (2005). Monica Blagescu, Lucy de Las Casas, Robert Lloyd. London: One World Trust. Retrieved April 04, 2011 from http://www.oneworldtrust.org/index.php?option=com_docman&task=doc_view&gid=211&tmpl=component&format=raw&Itemid=55

"The GAP Framework provides a baseline for what is important if organisations are to improve their accountability to stakeholders. It can be used by organisations internally, to increase their accountability, and by stakeholder groups to advocate for accountability reform of organisations that affect them. It does not seek to provide detailed information on approaches to accountability. This reflects the the One World Trust's recognition that a one-size-fits-all approach to accountability is not possible. ... However, there are common factors, regardless of the sector, that must be taken into consideration in order to increase accountability in an effective and meaningful way. It is these common factors that are outlined in the guidelines." [Reader's guide]

Accountability & Transparency Bibliography

Principles for good governance and ethical practice: A guide for charities and foundations. (October 2007). Washington, DC: Panel on the Nonprofit Sector. Retrieved April 04, 2011 from http://www.nonprofitpanel.org/Report/principles/Principles_Guide.pdf

Principles and practices designed to guide board members and staff leaders of every charitable organization as they work to improve their own operations.

Principles for good governance and ethical practice: A guide for charities and foundations : Executive Summary. (October 2007). Washington, DC: Panel on the Nonprofit Sector. Retrieved April 04, 2011 from http://www.nonprofitpanel.org/Report/principles/Principles_Executive_Summary.pdf

Principles and practices designed to guide board members and staff leaders of every charitable organization as they work to improve their own operations. This executive summary presents the main points in each of the four categories of principles: Legal compliance and public disclosure; Effective governance; Strong financial oversight; Responsible fundraising.

Principles of accountability. One World Trust. London: One World Trust. Retrieved April 04, 2011 from http://www.oneworldtrust.org/index.php?option=com_content&view=article&id=70&Itemid=72

This series of web pages outlines a project called “Principles of Accountability” with the first page giving an overview of the project and the others describing the four dimensions of accountability: Transparency; Participation; Evaluation; and Complaint and Response Handling.

The Principles workbook : Steering your board toward good governance and ethical practice. (2009). Independent Sector, BoardSource. Washington, DC: Independent Sector; BoardSource. Retrieved April 04, 2011 from http://www.independentsector.org/uploads/Accountability_Documents/Principles_Workbook.pdf

This workbook provides support for nonprofits, foundations, and corporate giving programs committed to examining and improving their governance practices. The Workbook distills the core concepts in each of the 33 principles identified by the Panel on the Nonprofit Sector, and suggests points for board and staff to discuss about their current practices. Progress worksheets accompanying each of the four sections assist nonprofits and foundations in making plans and recording their progress. The four sections are: Legal compliance and public disclosure; Effective governance; Strong financial oversight; Responsible fundraising.

Accountability & Transparency Bibliography

Project budgeting and accounting. (July 2003). John Cammack. London: Bond. Retrieved April 04, 2011 from <http://johncammack.net/upload/No%204.1%20Project%20Budgeting%20and%20Accounting.pdf>

Sections: What is a budget? What are the advantages of using a budget? Who is responsible for a budget? What is involved in budgeting? What does the jargon mean? Stages in planning a budget; Stages in monitoring a budget; Top tips for budgeting; Asking questions; What happens at the end of the year? Top tips for analyzing the income and expenditure account. Also available is a companion excel spreadsheet for Cash flow forecasting at: <http://www.johncammack.net/display.php?sectionid=17&page=27>

Project Budgeting : How To guide. (July 2010). John Cammack. London: Bond. Retrieved April 04, 2011 from http://www.bond.org.uk/data/files/project_budgeting_how_to_guide.pdf

Guide on the basics of project budgeting covers the key areas of planning and monitoring budgets, and gives clear guidance on cash flow forecasts and how the end of year financial statements link with the budgeting process. There is checklist of budgeting good practice and details of where to find more information.

Public trust and the charitable sector. (June 2008). Don McCreesh. Vantage Point newsletter, Vancouver, BC: Volunteer Vancouver. Retrieved April 04, 2011 from <http://www.weinspireandbuildleadership.ca/vantagepoint/2008-06/pubtrust.html>

This article discusses the need for charities to maintain a high level of public trust. It examines the role of the Ethical Fundraising and Financial Accountability Code and other proposed standards for the charitable sector.

Reengineering Nonprofit Financial Accountability: Toward a More Reliable Foundation for Regulation. (2000). Elizabeth K. Keating, Peter Frumkin. WP-00-26, Evanston, IL: Institute for Policy Research, Northwestern University. Retrieved March 07, 2011 from <http://www.northwestern.edu/ipr/publications/papers/keating.pdf>

Today, the IRS Form 990 tax filing is the principal annual disclosure mechanism of nonprofit organizations. Over time, considerable thought has been put into finding ways to improve access and use of the 990 form, with only scant attention focused on whether the 990 is the right data source on which to build a system of nonprofit accountability. This paper takes a broader perspective, assessing not only the quality of the financial data and its availability, but also the entire financial reporting model. The paper begins with a framework for thinking about organizational accountability. It then examines the current structure of nonprofit financial reporting and contrasts it with alternative systems developed for publicly traded firms and credit unions. The paper concludes with recommendations for improving nonprofit accountability by reengineering the reporting and oversight systems in the sector

Accountability & Transparency Bibliography

Resources for accountability and financial management in the voluntary sector. (December 2003). Voluntary Sector Initiative. Ottawa, ON: Retrieved March 31, 2011 from http://www.vsi-isbc.org/eng/funding/financial_guide/resources_english.pdf

This is a brief guide comprised of information, tips and an extensive list of resources addressing accountability and financial management issues as they relate to the not-for-profit sector in Canada. This is a project of the Capacity Joint Table, funded by the Government of Canada through the Voluntary Sector Initiative. Provides organizations with resources, including Web site links, to advance their financial management knowledge and skills as well as to enhance their accountability. The document is presented in four overview modules and includes information on the changing environment for accountability and financial management in the private, public and voluntary sectors in Canada; methods to enhance accountability; mechanisms of financial management used by the voluntary sector; and learning opportunities in the areas of accountability and financial management. The highlight of the guide is the extensive listing of resources in the subject areas of accountability and financial management found in the appendices.

Resources for accountability and financial management in the voluntary sector : Improving accountability in voluntary sector organizations. (December 2003). Voluntary Sector Initiative. Ottawa, ON: Retrieved April 04, 2011 from http://www.vsi-isbc.org/eng/funding/financial_guide/doc8.cfm

“Among the recommendations from the Broadbent Panel on improving accountability were: developing or improving codes of ethics; improving governance; improving program evaluations; improving financial disclosure. An overview of each of these areas follows, and a more detailed discussion on each area can be found in Module 2.”

Rethinking democratic accountability. (2001). Robert D. Behn. Washington, D.C. Brookings Institute Press. Retrieved April 04, 2011 from http://www.brookings.edu/press/Books/2001/democratic_accountability.aspx

In this book Robert D. Behn examines the ambiguities, contradictions, and inadequacies in our current systems of accountability for finances, fairness, and performance. Weaving wry observations with political theory, Behn suggests a new model of accountability-with "compacts of collective, mutual responsibility"-to address new paradigms for public management.

Review of financial statements of not-for-profit organizations. (n/d). BDO Dunwoody LLP. Vancouver, BC: BDO Dunwoody LLP. Retrieved April 04, 2011 from <http://www.bdo.ca/markets/notforprofit/documents/BDODunwoody-ReviewofFinancialStatements.pdf>

In these seminar slides the topics covered are: Purpose of annual financial statements; Why do I need to understand financial statements? What type of information can be obtained from the financial statements?

Accountability & Transparency Bibliography

Right recordkeeping keeps nonprofits and charities on the right side of the CRA. (January 25, 2010). Bob McMahon. Research Articles, Financial and Investment Management, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rim31.html>

While the subject of "recordkeeping" can elicit yawns, proper financial and accounting records are the foundation of a well run nonprofit and charity. ... As well, proper record keeping is essential in order to meet government obligations. Thus every nonprofit and charity should establish an appropriate recordkeeping system and get into the habit of maintaining timely, accurate books and records.

Risk management: A guide for nonprofit and charitable organizations. (2006). Nicole Bertrand, Lyn Brown. Toronto: ON: Imagine Canada. Retrieved April 04, 2011 from http://library.imaginecanada.ca/files/nonprofitscan/kdc-cdc/prince_albert_planning_guide.pdf

Planning guide that will enable managers and board volunteers to better understand the importance of risk management and to learn how easy and inexpensive it is to implement risk management policies and procedures.

Road to Accountability Handbook. (January 2011). Legal Resource Centre of Alberta. Edmonton, AB: Legal Resource Centre of Alberta. Retrieved April 08, 2011 from <http://www.charitycentral.ca/docs/handbook.pdf>

Introduces the concept of accountability and transparency, shares some good accountability and transparency practices. Written in plain language the handbook covers: the scope of accountability, externally and internally imposed standards and practices and practical tools to move registered charities towards being more accountable to their stakeholders. The handbook is written mainly for registered charities, that is, non-profit organizations that have been approved by the Canada Revenue Agency and have a charitable registration number, most of the contents are applicable to all non-profit organizations.

Road to Accountability Self-Diagnostics Pack. (January 2011). Legal Resource Centre of Alberta. Edmonton, AB: Legal Resource Centre of Alberta. Retrieved April 08, 2011 from <http://www.charitycentral.ca/docs/selfdiag.pdf>

The purpose of this three part pack is to assist small and mid-size registered charities to assess their current accountability and transparency practices, and to plan how they will go about learning and establishing practices to ensure accountability. This resource can also be used by non-profit organizations since most of the questions are applicable.

Accountability & Transparency Bibliography

The Role of CMAs in Voluntary Sector Accountability. (November 15, 2004). Chris Markham. Research articles, Accountability and Stewardship, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/archive/acov/acov04/acov0435.html>

With the help of Certified Management Accountants (CMAs), some voluntary sector organizations are taking steps to ensure that their accountability frameworks drive comprehensive performance management toward their vision and mission.

RS8 - Transparency and Accountability: Annex A, B, C & D. (2004). Charity Commission. Liverpool, UK: Charity Commission. Retrieved April 04, 2011 from <http://www.charity-commission.gov.uk/publications/rs8annexs.aspx>

The data used in this report was derived from a review of 200 annual reports, financial statements and the annual reviews of larger charities with a 31 March 2003 year-end. In addition an independent research company interviewed 1000 members of the public to canvass their views on the level and type of information that charities make available to their stakeholders. These sections of the report present the data.

The Rubber and the Road : A Workbook for Implementing the Codes of Good Practice. ([2003?]). Social Development Canada. Non-profit and Voluntary Sector Affairs Division, Voluntary Sector Forum. Ottawa, ON: Voluntary Sector Initiative. Retrieved April 04, 2011 from <http://www.vsi-isbc.org/eng/relationship/workbook/index.cfm>

“The Workbook is meant to be used both by people working in Government of Canada departments and agencies, and in the many organizations that make up the voluntary sector. The Codes focus on funding and policy dialogue because these are two of the areas where the sectors come together most often.” Sections: Where are you now? Moving forward – on policy dialogue; Moving forward – on funding; The road ahead.

Rules for charities working overseas. (2010). Canadian Council for International Co-operation (CCIC) Ottawa: ON: Canadian Council for International Co-operation (CCIC) Retrieved April 04, 2011 from http://www.ccic.ca/files/en/what_we_do/cra_2010-april_guidebook_e.pdf

This guidebook was developed in the context of a two-year project implemented by the Canadian Council for International Co-operation (CCIC) with financial support from the Canada Revenue Agency (CRA). The goal of the project is to assist Canadian international development charities with overseas activities, by enhancing their capacity to increase compliance with Income Tax Act requirements.

Accountability & Transparency Bibliography

Sample questions for a development audit. (n.d.). Simone P. Joyaux. Foster, Rhode Island: Joyaux Associates. Retrieved April 04, 2011 from http://www.simonejoyaux.com/e107_files/downloads/SampleDevelopmentAudit.pdf

“These questions demonstrate the scope of issues you should consider if you want to evaluate your fund development program. Often a development audit is conducted by an outside evaluator. However, you can also use this survey to conduct your own internal assessment.”

Self help guide for economic development and non-profit organizations. (March 2008). Alberta. Alberta Finance and Enterprise. Edmonton, AB: Government of Alberta. Retrieved April 04, 2011 from <http://www.finance.alberta.ca/economic-development/regional/community/self-help-guide-economic-development-and-non-profit-organizations.pdf>

“The Self Help Guide for Economic Development and Non-Profit Organizations has been developed to help groups or organizational entities become non-profit Societies. This document includes information on the following: how to incorporate as a non-profit organization; how to develop strategic and operational plans; board governance; planning and running meetings; how to hire, monitor and evaluate staff—in particular executive directors and directors.” [Preface]

Signaling Virtue: Nonprofit Accountability Programs and Private Governance. (2009). Mary Kay Gugerty. Policy Sciences, 42(3), 243 - 273, Springer Netherlands. Retrieved April 04, 2011 from http://www.usc.edu/schools/sppd/bedrosian/private/docs/ccg_papers/Gugerty.pdf

“This article examines the structure of nonprofit voluntary accountability and standard-setting programs, arguing that these programs can be understood as collective action institutions designed to address information asymmetries between nonprofits and their stakeholders. Club theory and the economics of certification suggest that such programs have the potential to provide a signal of quality by setting high standards and fees and rigorously verifying compliance. Such mechanisms can signal quality because higher participation costs may allow only high-quality organizations to join. The article examines the implications of signaling theory using an original dataset on the structure of 32 nonprofit accountability programs across the globe. While many programs set high standards for compliance, the key distinction between strong and weak programs is the use of disclosure or verification mechanisms to enforce compliance. Contrary to theoretical expectations, compliance standards and verification do not appear to be substitutes in creating stronger voluntary programs.”

Accountability & Transparency Bibliography

Snakes and ladders of accountability: Contradictions between contracting and collaboration for Canada's voluntary sector. (December 22, 2004). Susan Phillips, Karine Levasseur. Canadian Public Administration, 47(4), 451–474, Institute of Public Administration of Canada. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1111/j.1754-7121.2004.tb01188.x/abstract>

This article explores the contradictions inherent in contracting and collaboration. It examines the impact of the tight federal accountability regime, implemented in 2000, on grants and contributions to voluntary organizations.

Square pegs in round holes: Vertical and horizontal accountability in voluntary sector contracting. (2004). Karine Levasseur, Susan D. Phillips. The Philanthropist, 19(3), 211-231. Retrieved April 04, 2011 from <http://www.thephilanthropist.ca/index.php/phil/article/viewArticle/48>

This article examines the vertical and horizontal accountability of project funding by the Government of Canada and shows how project funding promotes accountability of voluntary sector organizations to government largely at the expense of accountability to partners, users, and stakeholders. It argues that the effects of vertical accountability, with its emphasis on financial reporting, does little to enhance accountability for results, and that project funding is not only unable to nurture meaningful accountability, but that it also has a detrimental impact on voluntary organizations. It maintains that, if the federal government is to contribute to capacity building and innovation in the voluntary sector and to build a more constructive, collaborative relationship with it over the long run, then a new, less restrictive, funding tool is needed. It concludes by discussing how such a tool might be designed to nurture more meaningful accountability, both vertically and horizontally.

Standard Chart of Accounts. Queensland University of Technology, Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) Brisbane, Australia: Queensland University of Technology. Retrieved April 04, 2011 from <https://wiki.qut.edu.au/display/CPNS/Standard+Chart+of+Accounts>

“The Standard Chart of Accounts provides a common approach to the capture of accounting information by community organisations for use by the nonprofits, government agencies and other interested parties. It is a tool designed primarily for small to medium nonprofits which typically do not have an accounting department or a sophisticated accounting system. Larger nonprofits have adopted the data dictionary component of the standard chart of accounts aligning their systems to comply with a consistency across the sector.”

Accountability & Transparency Bibliography

Standards forum. (March 8, 2010). Marcel Lauzière, Don McCreesh. Toronto, ON: Imagine Canada. Retrieved April 04, 2011 from http://www.imaginecanada.ca/files/www/en/standards/final_standards_forum_presentation_slides_8_mar_10_for_web.pdf

“Over 200 executive leaders from charities and nonprofits across the country joined Imagine Canada, Volunteer Canada, and the HR Council for the first Standards Forum. An important goal of the Forum was to confirm support and interest in moving forward with a national Standards Program for the sector. There was much thoughtful dialogue shared among participants in this regard. In the end, the group agreed that the Standards Initiative is on the right track with its focus on developing a program by and for the sector on foundational standards in governance, HR practices, and accountability, transparency, and financial management.” [website description] This document is the 2010 Forum presentation material.

Strengthening Board Governance. Institute on Governance. Ottawa, ON: The Institute. Retrieved April 04, 2011 from <http://iog.ca/en/knowledge-areas/board-organizational-governance/strengthening-board-governance>

It is often difficult to know where to begin when attempting to strengthen Board governance. We've compiled 18 helpful tips to get you started!

Strengthening governance and accountability : Higher education, charities, and other not-for-profit organizations (White paper) (2004). KPMG, Audit Committee Institute. KPMG International. Retrieved April 04, 2011 from http://www.surveys.kpmg.com/aci/docs/non_profit/ACI_StrengthGov.pdf

This publication discusses how the provisions of Sarbanes-Oxley and other public company corporate accountability reforms are cascading to private organizations, including not-for-profits. The publication touches upon various views of both the public and private sector devoted to not-for-profit governance, including principles and guidelines from Independent Sector, as well as some specific steps that KPMG believes the boards of not-for-profit organizations should consider as they work to improve their board's performance and the transparency of their public disclosures.

Strengthening Transparency, Governance, and Accountability of Charitable Organizations : Supplement. (April 2006). Panel on the Nonprofit Sector. The Panel. Retrieved April 04, 2011 from http://www.nonprofitpanel.org/Report/supplement/Panel_Supplement_Final.pdf

This Supplemental Report focuses on nine areas, including international grantmaking and charitable solicitation. As with all of the Panel's reports, the more than 30 recommendations incorporated input from people across the charitable community.

Accountability & Transparency Bibliography

Structure and accountability : A study of national nonprofit associations. (1996). Dennis R. Young, Neil Bania, Darlyne Baile. *Nonprofit Management and Leadership*, 6(4), 347-365, Jossey-Bass - A Wiley Imprint. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.4130060405/abstract>

“In the 1990s, the integrity and performance of nonprofit organizations in the United States have come increasingly under attack, and there are new calls to hold nonprofit organizations more accountable for their behavior and performance. This article reports on a study of the organizational structures of national nonprofit associations and asks how these umbrella organizations can help to self-regulate the sector through appropriate checks and balances between the national organization and local affiliates. The authors identify a number of differences in how associations with alternative structures hold local affiliates and national organizations responsible for their performances, and they conclude that structure is an avenue of self-regulation for nonprofit organizations deserving further attention.”

Study on Models of Self-Regulation in the Nonprofit Sector. (2005). National Centre on Philanthropy and the Law. New York, NY: Independent Sector. Retrieved April 04, 2011 from <http://www1.law.nyu.edu/ncpl/pdfs/Self%20Regulation%20Final%20Report-040307updates.pdf>

The information set forth in this Report was gathered through research, literature searches, networking with experts in the field of self-regulation, and a conference convened by the NCPL at New York University School of Law on January 31, 2005. The Report includes: (1) an overview of the Report; (2) a narrative description of certain factors that might impact the effectiveness of various models of self-regulation; (3) a description of selected organizations and their self-regulatory models; (4) a chart that combines 2 and 3 above, i.e., which lists the self-regulatory organizations identified in 3 above, and indicates the extent to which and the manner in which each organization illustrates the factors identified in 2 above, and (5) a statement of our conclusions as to which of the examined factors have the most impact on the effectiveness of the selected regulatory schemes. This Report analyzes self-regulatory structures, defined for this purpose as situations in which one organization (other than a government) sets standards for, oversees, accredits, or regulates other organizations. There is another common and correct meaning of “self regulation”: the adoption by an organization of standards or procedures for its own activities. This Report does not attempt to discuss such single-entity self-regulation, and thus does not examine recent developments in “best practices” for governance of nonprofit organizations, despite the importance of those developments and the growth of a substantial literature dealing with them.

Accountability & Transparency Bibliography

Summary of research : 'Exploring the effectiveness of international development NGOs' communication about finance : Strategies for improvement' (2006). John Cammack. Retrieved April 04, 2011 from

[http://www.johncammack.net/upload/File/Financial%20communication%20effectiveness\(2\).pdf](http://www.johncammack.net/upload/File/Financial%20communication%20effectiveness(2).pdf)

The aim of the research is to assess the effectiveness of communicating financial information within specific non-governmental organisations (NGOs). Strategies of best practice are identified to help these and other NGOs improve their effectiveness.

Summary of research : 'Relevance of financial management skills in the decision to fund partners' (2005). John Cammack. Retrieved April 04, 2011 from

<http://www.johncammack.net/upload/File/Use%20of%20funding%20decisions.pdf>

“A preliminary study was undertaken with the international programme staff of two United Kingdom-based development agencies, participants being drawn from a wide range of international locations. The aim of the study was to identify the relevance of financial management skills in the decision whether to fund partners. It aimed to identify which financial skills were used in the decision to fund, and staff’s own perceived level of confidence in analysing financial documents and systems. The research was conducted by questionnaire.” [Methodology]

Table Talk: Dumbing-Down the Law of Charity in Canada. (May 20, 1999). Blake Bromley. Vancouver, BC: Benefic Group. Retrieved April 04, 2011 from

<http://www.beneficgroup.com/pdf/Dumbing%20Down%20Law%20of%20Charity.pdf>

"Blake understood the frustration that many charities and their professional advisors experienced when seeking to register charities. This frustration was the context in which the Broadbent report gave rise to a series of regulatory tables. In this paper, Blake argues that the problem resides not so much with the examiners but with the law." [website description]

Ten Nonprofit Funding Models. (2009). William Landes Foster, Peter Kim, Barbara Christiansen. Stanford Social Innovation Review, Spring 2009. Stanford, CA: Stanford University Center on Philanthropy and Civil Society. Retrieved April 04, 2011 from http://www.ssireview.org/articles/entry/ten_nonprofit_funding_models/

“For-profit executives use business models—such as “low-cost provider” or “the razor and the razor blade”—as a shorthand way to describe and understand the way companies are built and sustained. Nonprofit executives, to their detriment, are not as explicit about their funding models and have not had an equivalent lexicon—until now.”

Three quarters of donors think charities need to change how they communicate. (February 9, 2010). Charities Aid Foundation. Kent, UK: Charities Aid Foundation. Retrieved April 04, 2011 from <http://www.cafonline.org/Default.aspx?page=18782>

This press release describes the recently released report “How to Connect with Donors”, clearly summarizing the key findings.

Accountability & Transparency Bibliography

Tips and Traps of the T3010B. (November 10, 2009). Barbara Wallace. 2009 Annual Church & Charity Law Seminar, Ottawa, ON: Carters Professional Corporation. Retrieved April 04, 2011 from <http://www.carters.ca/pub/seminar/chrchlaw/2009/bw1110.pdf>

Purposes of T3010B: (1) Compliance tool for CRA; (2) Accountability mechanism for the Public. This seminar explores details about using this form.

“To be a business and to keep our humanity” : A critical management studies analysis of the relationship between a funder and nonprofit community organizations. (2009). Sally Shaw, Justine B. Allen. *Nonprofit Management and Leadership*, 20(1), 83-96, Wiley Periodicals. Retrieved April 04, 2011 from <http://onlinelibrary.wiley.com/doi/10.1002/nml.242/abstract>

“In recent years, the political nature of nonprofit funding has been well established, with research focusing on increased demands for accountability (Eikenberry and Kluver, 2004), difficulties in selecting accountability measures (Reed, Jones, and Irvine, 2005), and the shift from organizational mission that can occur while trying to adhere to funding requirements (Adcroft and Willis, 2005; Parsons and Broadbridge, 2004). This article examines the dynamics between a funder and the nonprofit organizations it funds within an evolving accountability process. Specifically, we use qualitative methods to examine the negotiations between the funder and the nonprofits. Both sides in the funding relationship face tensions as they attempt to work within the constraints of this specific funding regime while trying to maintain their focus on social justice outcomes.”

Transparency and Materiality : The Board’s Missing Link. (February 2007). Canadian Co-operative Association. *Governance Matters* (newsletter), February 2007, Ottawa, ON: Canadian Co-operative Association. Retrieved April 04, 2011 from http://www.coopscanada.coop/assets/firefly/files/files/GovMatArchives/GM13_Feb07.pdf

This edition of *Governance Matters* [newsletter] takes a look at what is sometimes called “the board’s missing link”; that is, the board’s role in ensuring transparent disclosure and reporting to the membership of the co-operative or credit union. We share some challenges in this area as well as some practical suggestions in the areas of training, materiality and communications.

Accountability & Transparency Bibliography

Transparency - What can the Charities Directorate of CRA disclose about registered charities? (April 10, 2010). Mark Blumberg. Toronto, ON: globalphilanthropy.ca. Retrieved April 04, 2011 from http://www.globalphilanthropy.ca/index.php/blog/comments/transparency_-_what_can_the_charities_directorate_of_cra_disclose_about_reg/

This blog post begins: "The Income Tax Act (Canada) sets tremendous limits on the ability of CRA to disclose information about Canadian charities. Essentially, the Income Tax Act in section 241 and its confidentiality provisions forbid CRA from disclosing any information about any registered charities either through informal request or a formal access-to-information request unless the information falls within certain narrow exceptions. I will note below the provisions but I think that CRA should have greater flexibility to be able, especially in the few cases of major charity scams or tax avoidance schemes, to warn Canadians about any concerns that CRA has."

Trends in Nonprofit Accountability and Its Impact on Reporting Requirements : Increased stewardship and accountability requirements raises the importance of integrated, accurate, and easy-to-use reporting tools. (July 2005). Sage Software. Balgord Software Solutions. Retrieved April 04, 2011 from http://www.balgord.com/upload/whitepapers/non-profit/Trends_Accountability_Reporting.pdf

This article discusses the increasing demands for accountability in the non-profit sector and explains the usefulness of fund accounting products.

Trust is at core of stewardship. (July 17, 1996). Canadian Fundraiser. Research articles, Accountability and Stewardship, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rstew1.html>

"As fundraising campaigns multiply, donors become increasingly selective about who is to receive the available charitable dollars. Agencies must be able not only to articulate their competency in managing their resources but also to clearly display their ability to respect the generosity of the donor." This article describes some of the key aspects of good stewardship of resources.

Twenty questions directors of not-for-profit organizations should ask about board recruitment, development and assessment. (2010). Richard Leblanc, Hugh Lindsay. Toronto, ON: Canadian Institute of Chartered Accountants. Retrieved April 04, 2011 from <http://www.rogb.ca/npo/npo-directors-series/20-questions-series/item36444.aspx>

This briefing was commissioned by the Risk Oversight and Governance Board of the Canadian Institute of Chartered Accountants to assist not-for-profit boards in recruiting and developing directors and assessing their individual and collective effectiveness.

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Unleashing the Power of Social Enterprise. (2008). Paul Martin. *The Philanthropist*, 21(3), 234-241, Toronto, ON: Agora Foundation. Retrieved April 04, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/5>

This article, based on a speech delivered at the Munk Centre for International Studies at the University of Toronto, examines social enterprise as a way to tap the full potential of the charitable sector in Canada. It gives examples of how social enterprise expands the capacity of charitable organizations, identifies obstacles to the further development of social enterprise, and suggests ways to overcome these obstacles.

Using mission, vision and values to inspire volunteer leadership for your organization. ([2001?]). Kay Sprinkel Grace. San Francisco, CA: The Resource Alliance. Retrieved April 04, 2011 from http://www.resource-alliance.org/resources/articles_library/82.asp

“The three critical factors that attract, inspire and continually motivate volunteers are already at the heart of all successful nonprofits - mission, vision and values. ... To effectively communicate mission, vision and values you need to understand what each is, and why each is so important.” [Introduction]

Viewpoint: Good Remedy: Not for Every Ill. (2008). Ruth Armstrong, Yves Savoie. *The Philanthropist*, 21(3), 247-255, Toronto, ON: Agora Foundation. Retrieved April 04, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/783>

This viewpoint article combines a book review and case study to illustrate new frameworks for nonprofit governance proposed in the book *Governance as Leadership: Reframing the Work of Nonprofit Boards*. It builds on the boardroom experience of the Family Service Association of Toronto (FSAT), a large multi-service social service agency that was a trailblazer in the early 1990s with the adoption of John Carver's model of policy governance. By contrasting the approaches proposed in *Governance as Leadership* with key tenets of the Carver model, the authors reveal how approaches inspired by complexity science are inviting new kinds of conversations in the boardroom. The sharp delineation of the boundary between the policy role of the board and the operational role of management is increasingly blurred as a result. *Governance as Leadership* is neither a survival kit for boards in crisis nor a series of prescriptions for those in search of easy answers. Rather, it is an invitation to reflect on new approaches to meaningful deliberation at the board table that will strengthen governance practice and discourse in the nonprofit sector.

Viewpoint: The Accountability of Foundations. (2005). Alan Broadbent. *The Philanthropist*, 9(1), 32-35, Toronto, ON: Agora Foundation. Retrieved April 04, 2011 from <http://thephilanthropist.ca/index.php/phil/article/view/764>

The author argues that foundations must be "accountable" in their funding decisions in order to justify their favoured position in tax and other matters. He notes the important role clients can play.

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We can't afford to do business this way: a study of the administrative burden resulting from funder accountability and compliance practices. (2008). Lynn Eakin. Toronto, ON: Wellesley Institute. Retrieved April 04, 2011 from http://wellesleyinstitute.com/files/cant_do_business_this_way_report_web.pdf

A study of how service flexibility and innovation in the nonprofit sector are affected by the requirements of grant applications and reporting processes.

What Is Governance Anyway? (n.d.). Lyn McDonell. Mississauga, ON: Leader Quest Inc. Retrieved April 04, 2011 from <http://jobexperts.com/index.php/articles/view/16>

This short article outlines a basic description of governance for a beginning director on a board.

What is not-for-profit organization effectiveness? (1998). Robert D. Herman, David O. Renz. Not-For-Profit CEO Monthly Newsletter, 5(6), p.4-6, Kansas City, MO: Retrieved March 03, 2011 from <http://bsbpa.umkc.edu/mwcnl/Research/whatis.pdf>

At a time when not-for-profit organizations (NFPOs) are increasingly being required to become more accountable for demonstrating that they are “making a difference” and delivering results, issues of NFPO effectiveness are becoming a central concern of chief executives and boards ... Other researchers have demonstrated that different constituencies have differing criteria for evaluating the effectiveness of NFPOs and that they often use different information to reach judgments of effectiveness. We wanted to find out the extent to which different constituencies used different criteria to evaluate the NFPOs in our sample.

What we know about overhead costs in the nonprofit sector. (2004). Thomas H. Pollak. Center on Nonprofits and Philanthropy, Urban Institute, Center on Philanthropy, Indiana University. Nonprofit Overhead Cost Project, Brief No. 1, Washington, DC: Urban Institute. Retrieved March 31, 2011 from <http://www.urban.org/url.cfm?ID=310930>

Let's begin with several surprising facts: 37 percent of nonprofit organizations with private contributions of \$50,000 or more reported no fundraising or special-event costs on their 2000 Internal Revenue Service (IRS) Form 990, the publicly available return most nonprofits are required to file annually. Nearly 13 percent of operating public charities reported spending nothing for management and general expenses, implying that they spent all of their funds on program or fundraising activities. Finally, for those organizations reporting fundraising or special-event costs on their 990, more than one-quarter received more than \$15 for every dollar spent on fundraising while another quarter of the organizations obtained less than \$2 for each fundraising dollar. (The median level was \$5.40.) ... The goal of the project is to untangle some of the mysteries behind these numbers and to improve the quality of reporting where problems are found. This brief reports on these and other findings from the project's analyses of Form 990 data and more than 1,500 responses to a 2002 survey of randomly selected nonprofits.

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What you need to know about development audits. (May 25, 2010). Cynthia J. Armour. News Archive, Fundraising Q & A, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/archive/afundqa/afundqa10/afundqa1005.asp>

"To summarize, a development audit is a multi-faceted exercise that examines the organization's fundraising readiness, what roles the board, staff and volunteers play in achieving your goals, as well as the systems and procedures that increase effectiveness and efficiency. In addition, it looks at how relationships with prospects and donors are cultivated and stewarded. The overall development strategy and results are assessed to ensure the organization has a diverse and integrated program." [Concluding section]

Who to consult for what decisions. (May 25, 2010). Becky Andrews. Research Articles, Organization Management, Toronto, ON: Charity Village. Retrieved April 04, 2011 from <http://www.charityvillage.com/cv/research/rom78.html>

All organizations face tough decisions. Certainly, the jobs of most leaders revolve around decisions.... his issue of Tools focuses on one aspect of decision-making: involving the right people, including when and how to involve outsiders."

Working overseas: A review of Canadian regulations and rules relating to foreign activities. (2007). Susan Manwaring. Ottawa, ON: Canadian Council for International Co-operation. Retrieved April 04, 2011 from http://www.ccic.ca/what_we_do/charity_law_guide_e.php

This presentation addresses the following issues and questions: How can a Canadian charity work with its global partners? How can a Canadian charity work with Canadian entities (i.e. Aboriginal groups etc.) that are not charities? How can a charity establish its direction and control? How can a charity establish that it carries on its own activities? How can structured agreements be used to extend the field of activities when there are no qualified donees? What restrictions does the Charities Directorate of Canada Revenue Agency have about arrangements used with intermediaries to carry on charitable activities? How do you manage receipts and record-keeping requirements in countries where they are difficult to obtain? When is activity educational and when is it too political?