

**Voluntary Sector Initiative**

**RESOURCES FOR  
ACCOUNTABILITY AND  
FINANCIAL MANAGEMENT  
IN THE  
VOLUNTARY SECTOR**

**Voluntary Sector**

**Canada**

A project of the Capacity Joint Table, funded by the Government of Canada through the Voluntary Sector Initiative.

December 2003

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## Introduction

Canada's voluntary sector, comprising over 180,000 charities and non-profit organizations, plays an important role in making Canada a more caring and prosperous country. The sector is enormously broad and diverse, including organizations working on education, health, arts, faith, sports, social justice and the environment. In 2000, charities and non-profit organizations received five billion dollars in private sector donations to invest in their respective issues.

Building on a long history of working together, the Voluntary Sector Initiative (VSI) is a joint process between the voluntary sector and the Government of Canada. The long-term objectives of the VSI are to strengthen the voluntary sector's capacity to meet the challenges of the future and to enhance the relationship between the sector and the federal government and their ability to serve Canadians. The VSI focuses on several key areas, including developing an Accord, information management/information technology (IM/IT), public awareness, voluntarism, financing, capacity and regulatory issues affecting the voluntary sector.

In recent years, voluntary sector organizations have become increasingly aware of the importance of accountability and sound financial management (i.e., being able to demonstrate wise use of resources). Voluntary sector organizations, through their boards of directors, are accountable to many in their communities including funders, clients, members, volunteers, staff, government, donors and the general public. Organizations are facing increasing demands for accountability, while their available resources for providing programs and services have been reduced. The voluntary sector as a whole must govern itself carefully and account to stakeholders for money raised and spent, for results achieved, and for expectations met or not met.

As part of the VSI's commitments in the area of capacity building, this inventory was designed to identify resources, including links to Web sites, for information to enhance accountability (see Appendix 1: Inventory of Resources to Enhance Accountability) and to advance financial knowledge and voluntary sector management skills (see Appendix 2: Inventory of Financial Training and Voluntary Sector Management Assistance Resources). This document also provides an overview of accountability and financial management issues of interest to the voluntary sector.

This overview guide is primarily intended for medium-sized organizations with some accounting support. However, some of the tools and resources in the inventory will be helpful to all organizations. Many organizations already have effective practices in place, and will not need to make any changes. For some, particularly very small

### How to Use this Guide

**This is a brief guide comprised of information, tips and an extensive list of resources addressing accountability and financial management issues. It is meant as a starting point for your organization.**

**Send us your suggestions and ideas:**  
<http://www.vsi-isbc.ca/eng/feedback.cfm>

organizations or those that operate without boards, the overview modules may not be applicable. Smaller, grassroots organizations with no dedicated accounting staff will have different resource needs in these areas. For more information, see Appendix 1.

Every effort by voluntary sector organizations to enhance accountability will further improve their ability to provide services, strengthen credibility, maintain public confidence and build relations with stakeholders. In turn, these organizations will be better able to respond to the challenges in their communities.

**While this guide provides a brief overview of current trends, examines ways to enhance accountability, and reviews financial management basics, it is intended primarily as a preamble to the extensive resource inventories which follow the modules. It is not intended to be self-contained in any way or provide full training on these topics.**

## Acknowledgements

We would like to thank members of the VSI Working Group on Financing and the Capacity Joint Table for sharing their knowledge and experience in the development of this guide. We would also like to acknowledge background research and writing for this project undertaken by Warren Dow and Amy Lightfoot. Thanks also to those who reviewed this document, providing additional comments and thoughts.

## An Important Note

The original research for this document was completed in late 2001. Where available, online links to resources are provided. These links were verified operational, and of reasonable duration to download on a 56K modem, as of September 2001, the date of the original research; and verified again in August 2003. During this review, some references were updated and added, but programs and resources developed between 2002 and September 2003 may not be included in this inventory.

Voluntary sector organizations vary considerably in their composition, objectives and methods of operation. The information in this document is written generally and may not fit the exact needs of your organization. It is meant as a starting point for your organization to address some of the issues facing the voluntary sector. The VSI does not give legal or other professional advice. You may wish to seek professional advice to make sure that any information in the document answers your particular concerns and issues.

## Guide Sections

This document is intended as a preamble to the resource inventories which follow. It is not intended to be self-contained in any way or to provide full training on these topics. The guide is divided into the following overview modules:

### **Module 1 – The Changing Environment for Accountability and Financial Management**

Voluntary sector organizations that actively include accountability and financial management planning in their day-to-day operations improve their capacity to meet their mission. This section reviews the external concerns that have recently led businesses and government to focus more on accountability. By the end of this section, you should be inspired to learn more about how to implement an accountability framework in your organization.

### **Module 2 – Methods to Enhance Accountability**

This section looks at tools you can use to be accountable to various stakeholders. These tools include codes of ethics, improved governance, better program evaluations, and meaningful financial disclosure. By the end of this section, you should understand these tools, have an idea of which one(s) might work best for your organization, and begin to think about how you could blend them into your daily activities.

### **Module 3 – Financial Management**

This section provides an overview of the basics of financial management, including a brief explanation of the different financial statements used in fund accounting. By the end of this section, you should be able to understand the financial statements presented in an annual report, know the difference between types of accounting systems, and be inspired to learn more about financial management.

### **Module 4 – Learning Opportunities**

Module 4 lists learning opportunities for voluntary sector managers and board members. It describes the different training resources available to learn accounting and financial management related to voluntary sector organizations, and identifies different teaching and learning methods. By the end of this section, you should be aware of these learning opportunities, and how to locate them.

## Module 1. The Changing Environment for Accountability and Financial Management

### Objectives

- Understand why financial management and accountability are so important;
- Understand the financial environment in which voluntary sector organizations operate;
- Identify the key ways to enhance accountability;
- Understand the many facets of accountability.

### Preamble

Accountability is complicated. It includes management and reporting of an organization's finances. The overall performance of the organization, including its ethics and responsiveness to stakeholders, is also part of accountability. Accountability in the voluntary sector has come into the public eye in recent years, due in part to the increasing visibility of voluntary sector organizations, and in part to events in both the private (individuals and businesses) and public (government) sectors. Demonstrating your accountability pays off in increased trust between you and your stakeholders, and helps your organization to achieve its mission.

### The Trend Towards Accountability and Financial Management

#### In the voluntary sector

In general, the public has incredibly high trust in the voluntary sector. Nearly 80% of respondents to a survey conducted by the Institute for Social Research at York University said they trust people who work for charities and 84% agreed that charities are generally honest about the way they use donations.<sup>1</sup> This level of trust is higher than the trust that people have in the public or private sector. To maintain this level of trust, voluntary sector organizations continue to improve service delivery, efficiency, and accountability to their stakeholders.

However, Canadians also see some areas of concern in the voluntary sector. This may be due in part to a 1997 Maclean's Magazine article that criticized the way in which 20 health-related charities handled their finances, particularly the percentage of revenues apparently spent on administration and salaries. Voluntary sector organizations are interested in being able to explain their expenses and results in a way that shows how they are achieving their missions. For example, those not familiar with the voluntary sector may think that all the work can be done by volunteers, and see salaries as

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<sup>1</sup> The telephone survey was conducted between May and July 2000 by the Institute for Social Research at York University, and directed by the Canadian Centre for Philanthropy, which wrote and issued the report (at [www.muttart.org](http://www.muttart.org)). A total of 3,863 Canadians completed the survey.

“administration.” By being able to explain the importance of paid staff in achieving a charity’s goals, the position of the organization is strengthened in the long run.

In addition, there is a new trend towards “social entrepreneurship” or “venture philanthropy.” Here, major donors are not content to simply write cheques and trust that their money will be spent wisely. They look for accountability in a wider sense – not only the absence of fraud, but also concrete assurances and proof that their donation will see results. These donors can be more “hands-on” than traditional donors; for example, wanting to be actively involved in the organization or directing their donation to a particular fund. In fact, some foundations, publications and training programs for venture philanthropists counsel the donor or investor on how to look for “Social Return on Investment.” Voluntary sector organizations that understand this and can work effectively with the social entrepreneur have much to gain from this new trend.

One study identified donors as either entrepreneurs or non-entrepreneurs, and asked them to rank their top five motivators for their next gift (see text box). In both groups, accountability of the charity ranked in the top five motivators for giving, along with more traditional reasons for choosing a charity.<sup>2</sup> This sends a clear message of the need for accountability to voluntary sector organizations that rely on the public for financial support.

Over the past decade, the above trends and events have resulted in stakeholders having higher expectations of voluntary sector organizations; wanting them not only to use their funds responsibly, but to be able to demonstrate this in concrete results. Organizations are challenged to respond to the increasing and complex needs in their communities while facing greater expectations related to accountability and administration. These processes are made easier if the organization has the basics of financial management in place, including codes of ethics and values, governance practices, financial controls and reporting structures, and evaluation mechanisms.

Self-identified “entrepreneurs” ranked the following as the top five motivators for their next gift:

- Vision and mission of the organization;
- Helping those in need;
- Giving back to the community;
- *Accountability of the charity*;
- Gift makes a difference.

“Non-entrepreneurs” ranked their top motivators as:

- Helping those in need;
- Vision and mission of the organization;
- Gift makes a difference;
- *Accountability of the charity*;
- Giving back to the community.

## In the private sector

Company scandals have been on the front page of newspapers around the world. Investors are becoming more aware and wary of how corporations work and how they report earnings. To gain the confidence of customers and investors, the corporate sector in both Canada and the US created task forces and committees to recommend

<sup>2</sup> See Nyp (2001); Charity Village 2000, and Myers and Mallabone (2000) for more detail on this study.

ways to reduce fraud and improve corporate accountability. One recommendation was the formation of audit committees in which independent directors with expertise in finance work with an external auditor to review the financial controls and performance of the company.

Another movement in the private sector is towards “corporate social responsibility”; that is, being accountable for the overall relationship between the corporation and its stakeholders, including customers, employees, communities, owners, investors, government, suppliers and competitors. Elements of corporate social responsibility include community outreach, employee relations, environmental practices and accountability for financial performance.

### **In the public sector**

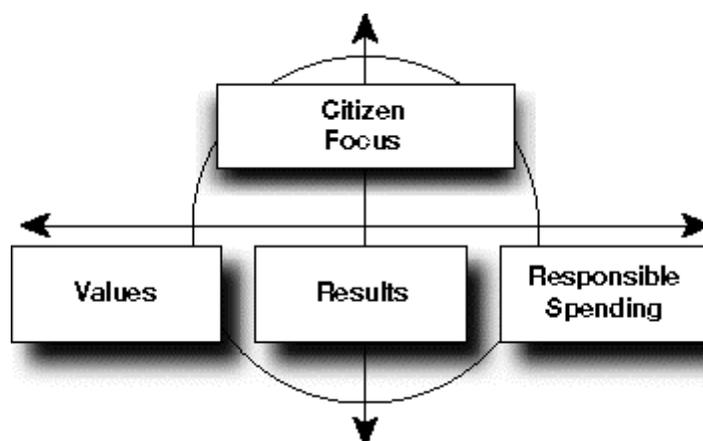
Interest in increased accountability is not restricted to the private and voluntary sectors. As taxpayers demand to know how their hard-earned dollars are spent, all levels of Canadian government (federal, provincial/territorial, and municipal) are increasingly interested in demonstrating results.

### **Examples at the Federal Level**

At the federal level, the Treasury Board Secretariat (TBS) of the Government of Canada has been developing a “results-based accountability framework.” The basis of the framework is “accurate and timely performance information (which) measures, evaluates and reports on key aspects of programs and their performance in core areas.”<sup>3</sup> The four main areas of this framework are shown here:

#### **The Four Management Commitments for the Government of Canada**

(Source: “Results for Canadians: A Management Framework for the Government of Canada”)



<sup>3</sup> Treasury Board of Canada Secretariat, “Results for Canadians: A Management Framework for the Government of Canada,” March 30, 2003, <[http://www.tbs-sct.gc.ca/res\\_can/rc\\_1\\_e.asp](http://www.tbs-sct.gc.ca/res_can/rc_1_e.asp)>

Another example of accountability at the federal level is *An Accord Between the Government and the Voluntary Sector*. Signed in December 2001, the Accord is a key product of the Voluntary Sector Initiative (VSI). The Accord describes the key elements of a strengthened relationship between the federal government and the voluntary sector. Building on the Accord, two “Codes of Good Practice” were developed in the areas of Funding and Policy Dialogue. The *Code of Good Practice on Funding* is a tool to guide interactions between the Government of Canada and the voluntary sector on funding policies and practices.<sup>4</sup> The Code is grounded in the recognition by the government and the voluntary sector that they are both accountable to Canadians, and in the recognition of the importance of sustainable capacity to enable voluntary sector organizations to serve Canadians.

For more information on the VSI, the Accord and the Code of Good Practice on Funding, go to: <http://www.vsi-isbc.ca>

### Examples at the Provincial/Territorial Level

Provinces are also interested in being accountable to their citizens. For example, the Government of British Columbia makes the following statement in their Government Strategic Plan:

*“We have committed to holding government accountable for measuring the success of its programs and reporting on performance. In developing this plan we have drawn from work across the province, and have used sets of evaluations and information that we monitor on a regular basis to assist in the development of key performance measures and indicators. In addition, we have established the British Columbia Progress Board to help define specific economic, social and environmental benchmarks and targets for the tax, regulatory, social and fiscal reforms that government will undertake, and to monitor its performance. This work will assist us in fulfilling the commitment to provide regular reports to British Columbians and the Legislature so that taxpayers can monitor our performance and progress, and hold government accountable for its commitments. It will also help to inform government where follow-up efforts are necessary and additional work is warranted.”<sup>5</sup>*

Another example is the Government of Alberta’s publication of “Measuring Up,” a report to Albertans on how the province is achieving its goals. This annual report can be found on the Government of Alberta’s website, [www.gov.ab.ca/publications/measuring/](http://www.gov.ab.ca/publications/measuring/).

<sup>4</sup> Voluntary Sector Initiative, “A Code of Good Practice on Funding,” October 2002 < <http://www.vsi-isbc.ca> >

<sup>5</sup> British Columbia Government, “Strategic Plan 2003/04-2005/06: Restoring Hope and Prosperity,” 2003, <<http://www.bcbudget.gov.bc.ca/stplan/#performance>>, (Nov 13, 2003)

## Examples at the Municipal Level

Municipalities also need to be accountable. For example, in Ontario, the Ministry of Municipal Affairs and Housing requires all Ontario municipalities to measure and report on how they are doing in ten core service areas (e.g., water, police services, transportation, etc.)<sup>6</sup>

## Improving Accountability in Voluntary Sector Organizations

Accountability should not be seen as a chore by voluntary sector organizations. Instead, it can be approached as a way to improve the organization, build the confidence of stakeholders, and maintain a high level of public trust.

Recognizing the importance of accountability in the voluntary sector, the Panel on Accountability and Governance in the Voluntary Sector (also known as the Broadbent Panel) was established in 1997.<sup>7</sup> The panel was commissioned by the Voluntary Sector Roundtable (<http://www.vsr-trsb.net>), and was a driving force behind the eventual creation of the Voluntary Sector Initiative. 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.

## Codes of Ethics

Codes of ethics are a set of “principles of excellence” or “best practices” to provide guidance for organizations wanting to meet a common set of standards. Several organizations have developed codes for various areas of the voluntary sector. For example, the Canadian Centre for Philanthropy published *Ethical Fundraising & Financial Accountability Code* (<http://www.ccp.ca/display.asp?id=33>); Volunteer Canada developed *the Canadian Code for Volunteer Involvement* (<http://www.volunteer.ca/volunteer/pdf/CodeEng.pdf>); and the Joint Accord Table of the VSI created the *Codes of Good Practice on Funding and Policy Dialogue* ([http://www.vsi-isbc.ca/eng/joint\\_tables/accord/codes.cfm](http://www.vsi-isbc.ca/eng/joint_tables/accord/codes.cfm)).

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<sup>6</sup> Ministry of Municipal Affairs, “Municipal Performance Measurement Program,” 2001 <[http://www.mah.gov.on.ca/userfiles/HTML/nts\\_1\\_15781\\_1.html#Introduction](http://www.mah.gov.on.ca/userfiles/HTML/nts_1_15781_1.html#Introduction) >

<sup>7</sup> Voluntary Sector Roundtable, “Panel on Accountability and Governance in the Voluntary Sector” <<http://www.vsr-trsb.net/pagvs/index.htm>>

To provide a more detailed example, the Canadian Centre for Philanthropy's *Ethical Fundraising & Financial Accountability Code* assures donors of the integrity and accountability of charities that ask for and receive their financial support. Charities that adopt this Code agree to fundraising practices that respect donors' rights and privacy. They also agree to manage their funds responsibly, and to report their finances accurately and completely. This Code goes along with the professional codes of ethics and standards of practice to which many fundraisers adhere, such as the Association of Fundraising Professionals' Donor Bill of Rights (see text box).

## Governance

Governance means responsible management by an organization's trustees or board of directors. Boards aim to further the organization's mission and maintain financial viability, with an eye kept on the needs and desires of the wider community.

Trustees are ultimately responsible not only for ensuring the organization is furthering its **ends** (meeting its mission), but also that it is using proper **means** to do so.

## Program Evaluation

Program evaluation involves showing the results of an organization's work. One popular tool to conduct program evaluation is a results-based framework, which requires the organization to answer **for something** (e.g., its program outcomes) and **to someone** (e.g., its board). This involves reporting performance or conduct to some party; justifying the performance or conduct; and, taking responsibility for the consequences. A report entitled *Assessing Performance: Evaluation Practices and Perspectives in Canada's Voluntary Sector* (<http://www.vserp.ca/pub/VserpReport.pdf>) was published by the Voluntary Sector Evaluation Research Project (VSERP) in 2003, and provides insights and recommendations for program evaluation methods. In addition, *A Review of Evaluation Resources for Non-Profit Organizations* is a handbook that explores different

### Donor Bill of Rights

(from the *Association of Fundraising Professionals*)

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

1. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
2. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
3. To have access to the organization's most recent financial statements.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgment and recognition.
6. To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

For more information, see:

[http://www.afpnet.org/ethics/ethics\\_and\\_donors](http://www.afpnet.org/ethics/ethics_and_donors)

evaluation models for voluntary sector organizations. This publication can be found at <http://www.nonprofitscan.ca/pdf/library/2971=gd44pdf.pdf>.

## **Financial Disclosure**

A voluntary sector organization's stakeholders are interested in seeing and understanding the finances of the organization. Charities and non-profits already prepare audited annual reports, which are typically published and made available, upon request, to stakeholders. The annual report provides comprehensive information about how funds are spent. For charities and non-profits, there are additional requirements for disclosure regulated by Canada Customs and Revenue Agency's (CCRA) Charities Directorate. For specific requirements, please see the CCRA website at: <http://www.ccradrc.gc.ca/tax/charities/menu-e.html>.

## Module 2. Methods to Enhance Accountability

### Objectives

- Describe ways to improve accountability, including codes of ethics, board governance, program evaluations, and financial controls and committees;
- Identify costs and the pros and cons of each method;
- Look at challenges when assessing financial status;
- Identify opportunities for more learning.

### Preamble

Accountability is not a simple concept and it is constantly evolving. Accountability can be considered in a number of terms, including fiscal, legal, professional, and ethical and moral. To make matters more complicated, different aspects of accountability may be of interest to different stakeholders. Volunteers may be more interested in an organization's ethical and moral accountability, while donors may regard financial accountability as most important.

Ideally, organizations will adopt systematic, proactive practices to satisfy their stakeholders and achieve their missions. The expense of time and money to develop accountability measures is undoubtedly worth the investment. This section introduces recommended methods to enhance accountability, as well as the tools and techniques used to perform program evaluations.

As outlined in the Broadbent Report and promoted by the Voluntary Sector Initiative, there are a number of ways voluntary sector organizations can improve accountability. Although the methods below are described as they relate to financial management and accountability, they can also be applied to other areas of management (e.g., involvement of volunteers and human resources practices).

### Codes of Ethics

One good starting point for any voluntary sector organization is to adopt a Code of Ethics, or a set of Principles of Excellence or Best Practices. As mentioned previously, a number of organizations have already developed and adopted Codes of Ethics to improve their operations and accountability. Some codes are about donors' rights or the involvement of volunteers; others relate to how to work with other organizations and the public. Most codes have minimum conditions of governance and conduct that apply to the entire organization.

However, adopting a Code of Ethics or Principles of Excellence is not enough. Once it is adopted, the organization has to *follow* it as well, and periodically assess whether it is complying with the Code. For some codes, there is an external agency or body to certify that an organization has adopted the standards. For example, the Canadian Centre for

Philanthropy accredits a voluntary sector organization as following the Centre's *Ethical Fundraising and Financial Accountability Code* after the organization signs a licensing agreement, completes a Self-Certification Toolkit and pays a fee. More often than not, however, the ultimate responsibility of enforcing the codes rests with the voluntary sector organization itself, as most external agencies cannot enforce codes. For example, the Association of Fundraising Professionals produced the *Code of Ethical Principles and Standards of Professional Practice* yet this association is limited in its ability to investigate and enforce violations.

For more information on Codes of Ethics, Accountability, or Best Practices, see Appendix 1.

## Board Governance

While every voluntary sector organization will have a board of directors, there are a number of different ways (that is, governance models) in which a board can operate. These include:

- the **policy governance model** in which the board is involved only in long-range, strategic policy planning;
- the **executive-centred model** in which the executive director guides board performance by recruiting and orienting board members, and negotiating their roles;
- the **volunteer-centred model** in which the board is directly involved in the day-to-day operations of the organization (e.g., program delivery and service provision);
- the **corporate governance model** in which the board focuses on efficient service delivery and the bottom-line (i.e., much like a private company)<sup>8</sup>;
- the **working or administrative model** in which the board has some responsibilities for the operations of the organization, and may help in practical ways such as organizing events and drafting documents;
- the **collective model** in which a group of like-minded people work towards a specific goal. They have a responsibility to define and support the basic philosophy of working as a collective.

No matter which model is used, a well-governing board will attend to many matters to further the organization's mission and maintain financial viability. To do so, the board will likely use a number of methods. The best way for voluntary sector boards to meet their responsibilities is to make sure a number of management mechanisms are in place. For example, the Panel on Accountability and Governance in the Voluntary Sector (available at: <http://www.vsr-trsb.net>) made eight recommendations for effective board stewardship:

- Steer toward the mission and guide strategic planning;
- Be transparent, including communicating to members, stakeholders and the public and make information available upon request;

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<sup>8</sup> <[www.public.asu.edu/~willasu/NPsurvey/ARNOVA2000paper.htm](http://www.public.asu.edu/~willasu/NPsurvey/ARNOVA2000paper.htm)>

- Develop appropriate structures;
- Ensure the board understands its role and avoids conflicts of interest;
- Maintain fiscal responsibility;
- Ensure that an effective management team is in place and oversee their activities;
- Implement assessment and control systems;
- Plan for the succession and diversity of the board.

Of the items listed above, the primary focus of this module will be on financial responsibility. As all board members undoubtedly want to carry out their responsibilities to the best of their ability, it is important for them to understand the extent to which they are accountable for financial management and for them to have the necessary tools to do so. In a diverse board, not all members have training in financial management, as this is not the only requirement to be selected for board membership<sup>9</sup>, yet each member of the board is responsible to some degree for the organization's finances.

The task of overseeing the organization's finances is made all the more difficult by a number of factors, including:

- different formats of financial statements;
- not enough detail on financial statements;
- not using financial information as a planning tool;
- not enough information to calculate a program's service costs (whether staff hours, volunteer hours, number of clients served, or number of client visits);
- little appreciation of the need for all [board members] and staff to possess a good understanding of the financial affairs of the agencies, combined with an over-dependence on the external "professional expert";
- limited board involvement in financial statement reviews and budget approvals;
- limited distribution of complete annual statements.<sup>10</sup>

If the board has difficulties in managing the organization's finances, these difficulties will eventually cause problems with other stakeholders, including donors and the general public. The public seems to be particularly concerned about fundraising practices. Therefore, the board should have a strong interest in how dollars are raised for the organization. Yet, a joint research project of the Canadian Centre for Philanthropy and the Canada West Foundation found that only about half the boards gave formal approval to policies relating to the costs of fundraising. To combat concerns and reassure donors, it is important that board members are knowledgeable and aware of the fundraising practices employed by the organization.

Improving board governance is an achievable project. To learn more about Board Governance and how to improve it in your organization, see in Appendix 1.

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<sup>9</sup> Sue Inglis, "Shared Leadership in the Governance of Amateur Sport: Perceptions of Executive Directors and Volunteer Board Members," *Avante*, 3 (1):14-33.

<sup>10</sup> Bruce R. Levens, "The fiscal health of not-for-profits: survey results and management assistance needs," *The Philanthropist*, 13 (4): 38-55, Winter.

## Program Evaluations

Unlike businesses, which use profit to measure success, the voluntary sector gauges its performance in other ways. Stakeholders, including donors, clients and board members, want to know that programs are getting results. Program evaluations are a way to find out what is working well, and what could be improved upon. Funders also see program evaluations as a way to ensure that their investments in voluntary sector organizations are bringing about the right results. One challenge is that different funders may require different types of performance evaluations, which can be difficult for a voluntary sector organization with limited resources. When seeking funding, be sure to include program evaluation costs into the budget, particularly if the funder requires evaluation of the program. Despite these varying needs, any program evaluation method you use – whether you choose it or are required to use it – will enhance your organization’s performance in achieving its mission.

This section examines three methods of results-based performance evaluation that have been widely promoted for the voluntary sector in recent years: Outcome Evaluations; Social Auditing; and Balanced Scorecards.

To demonstrate each of the evaluation methods, the following program – ***Walk a Mile in My Shoes*** – will be used as an example.

### Program Example – Walk a Mile in My Shoes

“Walk a Mile in My Shoes” is a 1-kilometre walk event designed to raise awareness of poverty in the community, specifically the need for proper footwear for people with low incomes and people living on the street. The primary objective of “Walk a Mile in My Shoes” is to raise public awareness of poverty and homelessness in the community. Secondary objectives include:

- raising funds for the purchase of new footwear (shoes and socks);
- collecting “gently-used” footwear to distribute to partner agencies;
- raising awareness of the services available in the community for people with low incomes and those living on the street.

Shoe donations are collected at a number of community facilities, cleaned and processed at a central warehouse, and distributed to those in need through eight established community agencies. The event itself serves as a shoe donation location and as an opportunity for the eight beneficiary agencies to create awareness of the services they provide in the community.

We now briefly review outcome evaluations, social auditing, and the balanced scorecard, each time showing how it could be used in the case of this event.

Each method has strengths and weaknesses, and there is no one right method. The method (or methods) your organization chooses should ensure that outcomes can be measured in a meaningful way. To help you choose, the end of this section links to an

extensive inventory of program evaluation resources, which contains more information about these and other methods.

## **Outcome Evaluations**

One common method to evaluate programs is an “outcome evaluation.” These are becoming an almost routine requirement for support, particularly encouraged by foundations, United Ways, and government.

The distinguishing feature of outcome evaluations is that they go beyond just reporting the resources, activities, and *outputs* (e.g., number of clients served) of the organization, as is the case with more traditional, process-oriented evaluations. They also assess the *outcomes* (e.g., how the clients were affected by the services) to try to gauge the effects, benefits or consequences of a program.

## **Outputs vs. Outcomes**

Outputs are the service units of a program – what it actually does. They are usually measured and reported in such terms as the number of people served, or the number of products, services, or treatments delivered. *Outcomes*, on the other hand, relate to what actually happens to people as a result of the program. Outcome measurements should show whether the service recipients (neighbourhoods or the community at large, in some cases) experienced a measurable change as a result of the organization’s work. For example, what happened to their knowledge, skill, value, health condition, living situation, or behavior? Outcome-based evaluations help agencies demonstrate to those who invest in their programs that they are getting the expected results. Naturally, the key to this model is to select the right outcome to measure. This is usually done through a performance framework or logic model, detailed next.

## **Performance Framework or Logic Model**

The “Performance Framework” or “Logic Model” is a written tool used to help organizations identify the logic and the (presumed) cause-and-effect relationships of their programs and services. The idea is to start with your mission statement, then identify the resources, actions, strategies, and short- and mid-term outcomes necessary to achieve the long-term outcomes that fulfill the mission. The model also looks at outside factors that can affect the goal, including those in the organization’s environment (e.g., changes in political or funding priorities) and compounding influences in the service recipients’ environment (e.g., what is going on in their schools, families, neighborhoods, or the economy).

The following depicts a generic performance framework or logic model:

### Generic Performance Framework or Logic Model

(adapted from Taylor-Powell 1998, <http://www.uwex.edu/ces/pdande/evaluation/evallogicmodel.html> )

<b>Inputs</b> (What we invest)	<b>Outputs: Activities</b> (What we do)	<b>Outputs: Participation</b> (Who we reach)	<b>Outcomes: Direct, short-term</b>	<b>Outcomes: Intermediate</b>	<b>Outcomes: Long-term</b>
What resources are required to run the program? Who must we work with or rely upon to help us achieve our desired results?	What products or services do we provide? What are the key activities carried out to achieve desired results?	Who must we influence to make progress to achieving our outcomes? Do we need to focus on specific groups or segments of the population in order to achieve results?	What level of client service do we want to provide? (e.g., address immediate needs; meet/exceed their or our expectations)	What influence do we want to exert on our key target group in the interim?	Why does our program exist? What results do we ultimately want to achieve? What are the long term benefits, effects or states are we looking for?
Staff Volunteers Time Money Materials Equipment Technology Partners / Co-deliverers Policy makers	Workshops Meetings Counseling Facilitation Assessments Product dev. Media work Recruitment Treatment Training	Users/ clients/ /beneficiaries Participants Customers Citizens Decision-makers	To achieve learning, to influence: Awareness Knowledge Attitudes Skills Opinions Aspirations Motivations	To change people's attitudes or perceptions; influence their behaviour; or lead them to make decisions and take action, whether in life-style or policy or social action issues	To modify: civic, economic, environmental, health, or social conditions
 <p><b>Influencing Factors</b> What external forces/factors could impact the areas listed above and affect the achievement of the desired results?</p>					

## Benefits of Outcome Evaluations

Even if outcome evaluations are not required by your funders, there are many benefits to conducting one. Outcome evaluations:

- improve results for the people to whom the organization is committed to serve (if the findings are used to modify and improve programs);
- improve community support for the organization's services and help to recruit volunteers by showing that the organization and its programs make a difference;
- increase the efficiency of the organization;
- inform and assist the organization's strategic planning efforts by providing a clear focus on intended outcomes and a way to assess its progress;
- motivate staff by providing a way they can contribute to the organization's direction, and show the results they are achieving.

## Limits to Outcome Evaluations

There are a number of concerns about outcome-based measurements and evaluations:

- They are time consuming and can be costly;
- If not carefully thought out, there may be a risk to clients' privacy (with respect to verifying medical, criminal, or educational records) during the evaluation process;
- It is difficult to precisely measure the long-term effect;
- The methodological barriers for small-scale, local projects;<sup>11</sup>
- The approach requires a lot of buy-in and support at various levels of an organization to make it work (see text box below).<sup>12</sup>

### Five predictors of the quality of an evaluation

**Agency culture:** How does the staff view the outcome evaluation process and results? Is it a chore or a valid opportunity for improvement?

**Management support:** Is there top management commitment and support for the evaluation process?

**Technology and technological know-how:** Does the agency have the computer resources to store, retrieve, and analyze data, the ability to use them for evaluation purposes, and the ability to produce technical but usable reports?

**Involvement:** How much are stakeholders included in planning and decision-making, at the operational (staff) and strategic (board) levels?

**Funder approach:** Will the funder provide enough financial support, intensive training, and technical assistance, as well as funding incentives (or sanctions) significant enough to motivate agencies to improve their evaluation practices?

<sup>11</sup> Plantz, Margaret; Greenway, Martha Taylor; & Hendricks, Michael. (1997) "Outcome Measurement: Showing Results in the Nonprofit Sector," *New Directions For Evaluation: Using Performance Measurement to Improve Public and Nonprofit Programs*, Fall, available online at <<http://national.unitedway.org/outcomes/ndpaper.htm>>

<sup>12</sup> Poole, Dennis L; Davis, Jill K; Reisman, Jane; & Nelson, Joan E. (2001) "Improving the Quality of Outcome Evaluation Plans," *Nonprofit Management and Leadership*, 11 (4): 405-421, Summer.

### **Example – Logic Model – Walk a Mile in My Shoes**

<b>Inputs</b>	<b>Outputs: Activities</b>	<b>Outputs: Participation</b>	<b>Outcomes: Direct, short-term</b>	<b>Outcomes: Long-term</b>
Event	<ul style="list-style-type: none"> <li>Plan route</li> <li>Select date</li> <li>Organize registration</li> <li>Supervise volunteers</li> </ul>	<ul style="list-style-type: none"> <li>Organizing committees</li> <li>Runners</li> <li>Volunteers</li> </ul>	<ul style="list-style-type: none"> <li>Successful turnout for the run</li> <li>Create a fun and eventful day</li> <li>Successful shoe drive and shoe distribution</li> <li>Increase awareness of local social service agencies</li> <li>Volunteers learn new skills</li> </ul>	<ul style="list-style-type: none"> <li>Change stereotypes and stigma attached to poverty</li> <li>Raise awareness of specific low-income issues (e.g. the need for shoes)</li> <li>Increased volunteerism in community</li> </ul>
Volunteers	<ul style="list-style-type: none"> <li>Recruit volunteers for route, registration, first aid</li> </ul>	<ul style="list-style-type: none"> <li>Community members</li> </ul>		
Community Links/ Partnerships/ Sponsorships/ Donations	<ul style="list-style-type: none"> <li>Network with community social service agencies</li> <li>Seek donations of shoes and funds to purchase shoes</li> </ul>	<ul style="list-style-type: none"> <li>Business owners &amp; managers</li> <li>Social service agencies</li> <li>Event participants and community members</li> </ul>		
Awareness Raising	<ul style="list-style-type: none"> <li>Contact social service agencies for information booths</li> <li>Create media kits</li> <li>Race kits for runners</li> </ul>	<ul style="list-style-type: none"> <li>Social service agencies</li> <li>Event participants</li> </ul>		

## **Social Auditing**

A second program evaluation method is a social audit. A social audit tries to show the extent to which an organization's objectives are being fulfilled; whether they are still the right objectives; and whether the organization is behaving responsibly towards, and meeting the expectations of, stakeholders.

Social auditing is a multi-stakeholder-driven, participatory evaluation process that tracks a number of different impacts and outcomes. It is a multi-stakeholder process because it begins by identifying the organization's stakeholder groups – those involved in, or affected by, the organization such as service recipients, suppliers, volunteers, employees, funders, and the community.

Social auditing occurs when the stakeholders are invited to:

- identify the parts of the organization's performance that are important to them;
- help choose performance indicators (e.g., timely service, donor/volunteer recognition), formulate objectives, and set performance targets;
- provide their feedback on how the organization performed;
- integrate the findings into the organization's subsequent plans and objectives.

This is called participatory evaluation because, unlike external evaluations, social auditing involves judgments by those affected by an organization based on criteria they have chosen. Participatory evaluation empowers stakeholders to identify issues that are important to them and to work with the organization to address them.

The social audit, which may be independently reviewed by an auditor, results in a "social report," which can be used in a number of ways (see text box). Social auditing is meant to be an iterative or recurring process, which uses the results from one auditing cycle to shape and inform the organization's future operations and reports.

Although social auditing requires considerable resources, both in time and money, particularly in the start-up stage, the benefits of completing a comprehensive social audit will far outweigh the costs in the long term. The very process of having to articulate what an organization is trying to accomplish (clarifying objectives), how it is going to do it (stating action plans), and how it will measure, record and compare the extent to which it is doing it can be quite useful.<sup>13</sup>

The Social Report can be used to:

- communicate the organization's benefits to the community, as well as to current and prospective funders;
- review whether the agency's stated objectives are still realistic or appropriate;
- examine whether the organization's strategies for achieving its objectives are still relevant, effective or efficient;
- set clear goals for the future and devise plans to achieve them;
- examine the "social bookkeeping" system to determine whether it tracks the right sort of information, or whether it is too demanding to maintain;
- establish "dialogue circles" with different stakeholder groups to consult their views on the above points.

### ***Example – Social Auditing – Walk a Mile in My Shoes***

A basic social audit of "Walk a Mile in My Shoes" might consist of consulting with three stakeholder groups: employees, shoe recipients, and funders. Each group will *identify* aspects of performance that are important to them, such as:

<sup>13</sup> George Clark, "Social Auditing – feedback control for organisations," The Caledonia Centre For Social Development. See "Social Auditing" section in the Inventory of Resources for Part II for subsequent references.

Employees – effectiveness of media campaign, collection and distribution of used footwear, funds raised to purchase new footwear.

Shoe recipients – accessibility of shoe distribution locations, shoes availability, cleanliness and condition of shoes, availability of appropriate shoes in terms of size, weather conditions, age, gender, etc.

Funders – all funding conditions met, support acknowledged publicly and privately, program produced results.

After performance areas have been identified, *targets* for each area are set (e.g., collect 5,000 pairs of shoes; of that goal, 90 per cent of shoes should be immediately useable and accessible to shoe recipients; funder support to be acknowledged on every piece of promotional literature).

The next step is to *measure* and *track* these areas. For example, the number of shoes collected would be counted and a tally of the running total *recorded*. This number would be *reported* to stakeholders (e.g., employees, funders, etc.). An independent auditor would *verify* the results. Future plans and targets would be *adjusted* based on the results.

For example, if only 3,000 pairs of shoes were collected, then future plans could include a more concentrated media campaign, an increased number of shoe donation locations, or a reduced target number (e.g. 3,500).

The social audit is an effective way of tracking your organization's performance against those areas that your stakeholders identify as important.

## **Balanced Scorecard**

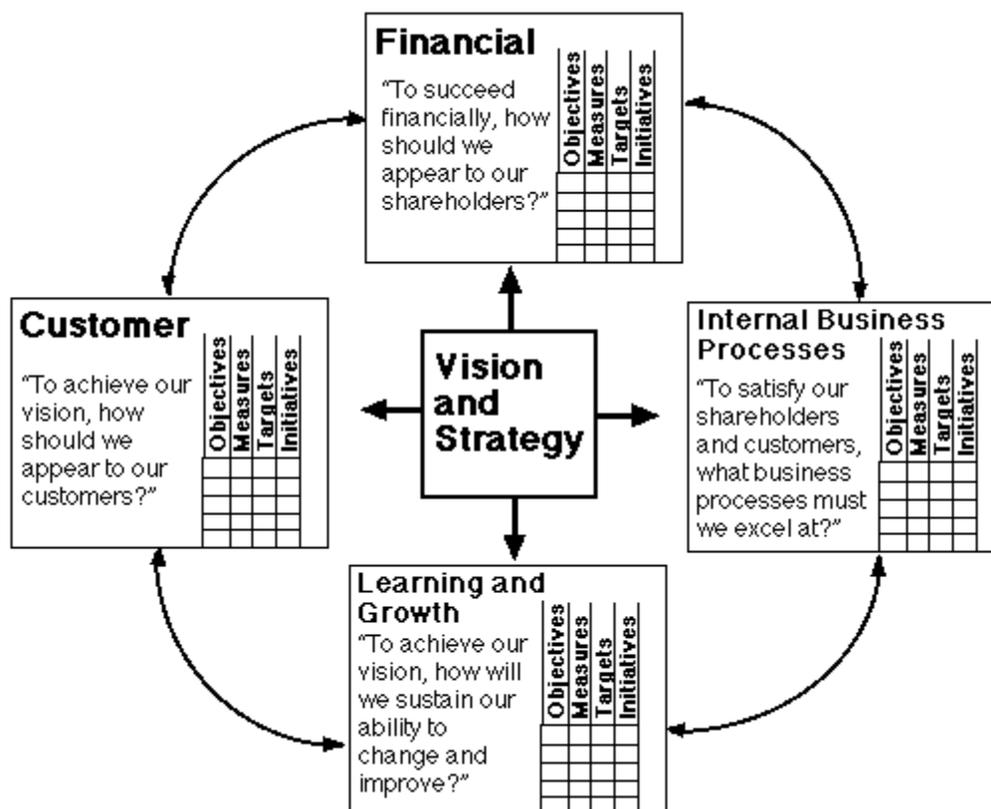
The final evaluation method considered here is the "balanced scorecard." Although its use is not yet prevalent in the voluntary sector, it is being recommended by several influential academics, evaluators, management institutes, and funders. At this point, its use is most widespread in the business community, and this is reflected in the language used to describe the approach.

Like social auditing, the balanced scorecard advances the idea of recognizing "multiple bottom lines" (beyond just the financial) and the importance of multiple stakeholders' views when it comes to measuring and improving performance. In particular, it identifies the areas of customer satisfaction, internal business processes, and learning and growth, as well as financial success as keys to sustainability. The balanced scorecard directs management to:

- set targets for performance in these areas;
- devise measures to indicate their achievement;
- consult stakeholders to determine how well it is meeting them;

- use this information as a learning tool to monitor and modify the organization's objectives and its subsequent performance.

The basic model contains four “report cards” which all contribute to an organization's balanced scorecard:



Source: Paul Arveson, "What is the Balanced Scorecard?" The Balanced Scorecard Institute, 1998, [www.balancedscorecard.org/basics/bsc1.html](http://www.balancedscorecard.org/basics/bsc1.html)

Although this model is obviously designed for a private sector business, it can be easily adapted to a voluntary sector organization.

### Benefits of Balanced Scorecard

The benefits of using the balanced scorecard model:

- Encourages a more holistic approach to management as it links the organization's financial control systems with the other measures that may be used to determine policy, strategy and performance;
- Helps voluntary sector organizations communicate their results in a format and language which funders and other sectors can understand;
- Forces agencies to become clear on what their actual objectives are, and to rethink the strategy to realize those objectives.

## Limits to the Balanced Scorecard

There are several limitations to the balanced scorecard as an accountability mechanism that are related both to its feasibility and application to the voluntary sector:

- Some stakeholders' views or concerns are not taken into account;
- Focus is on measuring performance in terms of efficiency, which is often an inadequate measure of performance in the voluntary sector
- Top-down, leadership-driven nature of the model may make it prone to failure;
- May be unduly complex to implement, even for large associations.

### *Example – Balanced Scorecard – Walk a Mile in My Shoes*

Using the four report cards model, this is how a balanced scorecard for “Walk a Mile in My Shoes” might appear (there have been modifications to suit the charitable nature of the program). Each of the four “poles” outlines at least one, possibly two, objectives to achieve the desired result.

#### 1. Financial

To succeed financially, how should we appear to our stakeholders?

**Objective:** to be accountable to our stakeholders and efficient with our funds

**Measures:** means and frequency by which information is communicated to stakeholders, how many people were served per dollar spent

**Targets:** regular reporting of financial status, one person served (i.e., received a pair of shoes) per five dollars spent

**Initiatives:** publication of annual report with detailed cost breakdown, increased volunteer involvement to increase efficiency.

#### 2. Shoe Recipient

To achieve our vision, how should we appear to our shoe recipients?

**Objective:** to be responsive

**Measures:** quantity and appropriateness (in terms of size, gender, season, etc.) of footwear distributed

**Targets:** 5,000 units of appropriate footwear collected and distributed

**Initiatives:** speak to shoe recipients/conduct informal surveys about what type of footwear is required (e.g., running shoes, work boots, sandals, etc.)

#### 3. Internal Business Processes

To satisfy our stakeholders, what operational processes must we excel at?

**Objective:** to have timely shoe collection, cleaning and distribution; to increase media awareness

**Measures:** amount of time elapsed between shoe donation, cleaning and distribution to recipient; number of people aware of “Walk a Mile in My Shoes”

**Targets:** less than one week between shoe donation and distribution; ten per cent of local population aware of “Walk a Mile in My Shoes”

**Initiatives:** daily shoe pick-up and cleaning, weekly distribution to agencies; public service announcements, newspaper articles and radio advertisements.

#### 4. Learning and Growth

To achieve our vision, how will we sustain our ability to change and improve?

**Objective:** to ensure that the need for shoes is still relevant; to enhance employees' skills

**Measures:** number of low-income/homeless people still needing proper footwear; efficiency improvements directly attributable to new knowledge

**Targets:** monthly updates from participating agencies re: the number of individuals still in need of footwear; regular training for employees

**Initiatives:** monitor community needs and identify trends; enroll employees in continuing education courses

### Program Evaluation Summary

Given that every voluntary sector organization is different, and that most aim for outcomes that are difficult to measure, it is challenging to find an absolute measure of performance. Nevertheless, all organizations can benefit from this work – it gives them a sense of how well they are doing, and allows them to tell this to stakeholders. Both in the short term (e.g., to improve their focus, their programs and stakeholder support) and for the long term (e.g., for the whole sector to accumulate and exchange baseline data, best practices and lessons learned) subsequent programs and evaluations will all be improved. Using one or more of the systems above will enhance the accountability of the organization and, subsequently, strengthen the relationships with stakeholders. For further information about these performance measures, see Appendix 1.

### Financial Control Systems

Although the public places a great deal of trust in voluntary sector organizations and the way in which they use their funds, it is important to put systems in place that ensure this trust level remains high. Unfortunately, the rare instances in which voluntary sector organizations appear to be misusing their funds (whether or not they actually are) have a chilling effect on donations to, and trust in, other organizations. Taking precautions to control finances will always heighten trust in your organization. This section provides an overview of the financial control systems that can be employed by voluntary sector organizations to ensure financial accountability.

## Financial Controls

At a minimum, certain financial controls should be in place as part of every voluntary sector organization's management system. Some basic financial control activities include:

- different people authorizing, accessing, and keeping records of expenditures;
- bank statements reviewed and reconciled regularly by more than one person;
- petty cash kept locked up, and not exceeding certain levels before being deposited.

These financial controls are important, but they are just a minimum. By monitoring the key financial accountability indicators (see text box),<sup>14</sup> voluntary sector managers and board members will have a better understanding of the financial situation.

## Finance Committee

Many boards establish a finance committee to make sure all the financial affairs are not left solely to the staff. Besides monitoring performance against the budget, a finance committee has other roles, such as providing advice on investment policies or making investment decisions on behalf of the organization, reviewing or deciding insurance coverage plans, pension plans, unusual fundraising matters, or expense reimbursements.<sup>15</sup>

## Financial Audits

Many voluntary sector organizations also undergo external, independent financial audits, particularly if their annual budgets are over \$100,000. Many are required to do

### Key Financial Accountability Indicators

- Bank statements are reconciled;
- Treasurer's report is presented to the board;
- Audit by an external person, possibly an accountant;
- Performance measures are compared to the strategic plan;
- Financial performance measures are calculated:
  - Actual revenues and expenses as a percentage of budgeted revenues and expenses
  - Program expenses as a percentage of total expenses
  - Contributions raised as a percentage of fundraising expenses
  - Aging of accounts receivable
- Financial performance measures are reported to the board.

<sup>14</sup> Kattelus, Susan; Clifford, David; Warren, Bruce; & Wiencek, Peggy. (2001) *Assessing Management Capacity in Washtenaw County Nonprofit Organizations*, Institute for the Study of Children, Families & Communities, Eastern Michigan University, <[www.emich.edu/public/iscfc/nprofitrept.pdf](http://www.emich.edu/public/iscfc/nprofitrept.pdf)>, along with a Powerpoint presentation presented to CROSSING THE BOUNDARIES, The Community Summit for Nonprofit Management Capacity Building, organized by the Ann Arbor Area Community Foundation and Washtenaw United Way, May 18.

<sup>15</sup> Sam Persaud & Alister Mason, "Finance and Audit Committees can play a key role both in detecting fraud and in preventing it," 2000, *Canadian FundRaiser*, archived on CharityVillage.

so, either by the Canada Customs and Revenue Agency or funders (such as foundations, United Ways, or governments). The main goal of an audit is to deliver reasonable (but not absolute) assurance that the financial statements are presented fairly and in accordance with generally accepted accounting principles (GAAP).

## **Audit committees**

An audit committee (or audit review committee) is a sub-committee of the board of directors that is designed to address financial matters not addressed by the previous financial control systems. Ideally, at least one member of an audit committee has expertise in accounting or financial management. In addition, all committee members must be financially literate – not only knowing how to read financial statements, but also understanding fund accounting (as opposed to accrual accounting).

An audit committee has two main missions:

*“First, it helps the board of directors in overseeing that appropriate accounting policies and internal controls are established and followed, and that the organization issues financial statements and reports on time and in accordance with its regulatory obligations.*

*Second, the audit committee encourages and facilitates communication among the board, organization management, and internal and external auditors to ensure the open and accurate exchange of ideas and information.”<sup>16</sup>*

Audit committees may complete the following tasks (among others):<sup>17</sup>

- meeting with the auditor to review the results of the audit, which may identify problem areas;
- keeping up-to-date on changes in voluntary sector accounting principles and disclosure requirements;
- overseeing the organization’s internal financial control processes;
- discussing audit results with the rest of the board, prioritizing problem areas, interpreting or simplifying the financial results, and explaining how they fit into the strategic plan.

In addition to dealing with the results of the actual audits, audit committees may also have several other important functions, such as:

- reviewing compliance with funders’ regulations;

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<sup>16</sup> Grant Thornton, LLP. (n.d., document saved in 2001) “Serving on the Audit Committee of a Not-for-Profit Organization: Keeping the Public Faith,” online at [www.grantthornton.com/downloads/14575.doc](http://www.grantthornton.com/downloads/14575.doc)

<sup>17</sup> Sources: Grant Thornton (last note); Sam Persaud & Alister Mason, “Finance and Audit Committees can play a key role both in detecting fraud and in preventing it,” *Canadian FundRaiser*, Oct. 11 2000, archived on <[www.charityvillage.com](http://www.charityvillage.com)>

- ensuring that the required documentation has been sent to the Canada Customs and Revenue Agency to maintain the non-profit and/or charitable status;
- reviewing the organization's fundraising methods for their propriety and adherence to ethical codes;
- reviewing human resource practices, regarding the risks of lawsuits or penalties for harassment, wrongful dismissal, poorly written employment contracts, etc.<sup>18</sup>

For many organizations that do not require an independent audit, there will not be an audit committee, *per se*, and many of these responsibilities will be folded into the finance committee's terms of reference. Regardless of the size of your organization, it is strongly recommended to have at least a finance committee to complement the executive director and/or the board treasurer in the organization's financial management and administration.

Prudent boards should ensure that they – or at least their finance and/or audit committees – are financially literate. This will ensure that reasonable financial controls are in place to manage funds.

Regardless of the financial control methods you use, the next section provides a helpful overview of financial management basics, including a description of the different financial statements, and the major difference between commercial (for-profit) and fund (voluntary sector) accounting.

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<sup>18</sup> Source for most of these points: A.C. Gregory Gray, "Audit Committees Helping Nonprofits to Better Accountability," *Nonprofit World*, 4 (5): 18, 20, 1986.

## Module 3. Financial Management

### Objectives

- Understand the main parts of any financial reporting system;
- Understand and know the difference between key financial statements including the statement of financial position, the statement of revenue and expenses, and the statement of changes in financial position;
- Examine the differences between fund accounting and commercial accounting;
- Identify financial management resources for continued learning.

### Preamble

Although the public places a great deal of trust in voluntary sector organizations and the way in which they use their funds, it is important to put systems in place that ensure this trust level remains high. Financial control systems employed by voluntary sector organizations help financial accountability.

Basic financial management includes the critical areas of cash management and bookkeeping (which should be done according to certain financial controls to ensure integrity in the bookkeeping process); generating financial statements (from bookkeeping journals); and analysis of financial statements to help understand the financial condition of the organization. Financial analysis shows the reality of an organization's state of affairs, making it one of the key management practices.

Voluntary sector managers or board members should understand the basics of financial management and accounting to ensure adequate oversight and monitoring, a key element of any financial reporting system. In their paper, "Reengineering Nonprofit Financial Accountability," Elizabeth K. Keating and Peter Frumkin described the elements of a financial reporting system in the following way:

*"Organizations conduct activities (Organizational Activities) that are reflected in the internal accounting system (Accounting System). Periodically, the organization prepares and disseminates financial statements to stakeholders (Financial Disclosure). The activities, accounting system and financial disclosures may be examined by internal or external parties (Oversight and Monitoring) to ensure that the activities conform to existing contracts, the accounting records accurately reflect the activities, and the financial disclosures conform to any requirements. Stakeholders...analyze the disclosures. Ideally, an analysis of the disclosure will allow stakeholders [to] develop a performance assessment of the organization (Performance Assessment). The judgments that the stakeholders make about a particular organization influences their willingness to support or participate in these organizations in the future (Decision about Support and Participation). Because these decisions have financial implications, stakeholders are able to affect the subsequent activities of the organization. A closed system is thereby created: An*

*organization's future support depends on not only its programmatic activities but also on its internal accounting decisions and ability to communicate its financial results to the stakeholder community.*<sup>19</sup>

It is important for decision makers to have at least a basic understanding of the financial management system. The most basic ability is that of reading the financial statements to identify trends, progress, or concerns. The financial statements included in a typical annual report include a balance sheet, a statement of revenue and expenses, and a statement of changes in fund balances and cash flows. Each of the above statements can have more than one name, which may add to the confusion surrounding financial matters. The following is a brief explanation and example of each financial statement.

### Balance Sheet (or Statement of Financial Position)

This statement is a reflection of the organization's total assets minus its total liabilities. The balance sheet reflects the financial status of an organization at a point in time. For example, a Balance Sheet as of December 31, 2001 would reflect all the account balances as of that date. Example of a balance sheet:

<b>The Helpful Organization</b>			
<b>Summarized Statement of Financial Position</b>			
<b>As at December 31</b>			
	<b>2001</b>	<b>2000</b>	
<b><u>Assets</u></b>			
<b>Current Assets:</b>			
Cash	\$ 45,557	\$69,663	
Short-term investments	31,667	32,508	
Accounts receivable	35,114	23,372	
Prepaid Expenses	<u>28,482</u>	<u>31,927</u>	
	<b>140,820</b>	<b>157,440</b>	
<b>Other Assets:</b>			
Fund Investment	42,036	17,386	
Capital Assets	<u>54,588</u>	<u>49,292</u>	
	<b>96,624</b>	<b>66,678</b>	
	<b>\$237,444</b>	<b>\$224,118</b>	
<b><u>Liabilities and Fund Balances</u></b>			
<b>Current liabilities:</b>			
Accounts payable	\$53,205	\$50,915	
Deferred revenue	<u>62,726</u>	<u>52,843</u>	
	<b>115,928</b>	<b>103,758</b>	
Deferred lease inducement	14,252	16,498	
<b><u>Fund balances:</u></b>			
Unrestricted fund	52,676	44,570	
Fund for capital assets	<u>54,588</u>	<u>59,292</u>	
	<b>121,516</b>	<b>120,360</b>	
	<b>\$237,444</b>	<b>\$224,118</b>	

<sup>19</sup> Elizabeth K. Keating and Peter Frumkin, "Reengineering Nonprofit Financial Accountability: Toward a More Reliable Foundation for Regulation," Working Paper #4, The Hauser Center for Nonprofit Organizations and the Kennedy School of Government, Harvard University, Aug., <[http://papers.ssrn.com/paper.taf?abstract\\_id+254278](http://papers.ssrn.com/paper.taf?abstract_id+254278)>

## Statement of Revenue and Expenses (or Income Statement, or Statement of Revenue, Expenditures and Accumulated Net Assets)

This statement is a reflection of the total revenue generated, minus the operating expenses. The statement of revenue and expenses reflects results for a specified period of time, generally one year. Example of a statement of revenue and expenses:

<b>The Helpful Organization</b>			
<b>Summarized Statement of Revenues and Expenses</b>			
For year ended Dec 31			
		2001	2000
<b><u>Revenues:</u></b>			
	Donations	\$78,188	\$78,705
	Program funding	97,460	-
	Resource development sponsorship	54,032	69,541
	Investment and other	7,267	7,898
		<b>236,947</b>	<b>156,144</b>
<b><u>Expenditures:</u></b>			
	Programs	163,090	69,346
	Administration	57,183	41,511
	Fundraising expenses	7,454	8,279
		<b>227,727</b>	<b>119,136</b>
<b><u>Excess of revenues of expenditures</u></b>		<b>\$9,220</b>	<b>\$37,008</b>

## Statement of Changes in Fund Balances and Cash Flows (or Statement of Changes in Financial Position, or Statement of Cash Flows)

This statement shows the cash inflows and outflows as well as the net change in the organization's cash balances for the same period of time as the statement of revenue and expenses. In the case of a voluntary sector organization, it would show the changes for each separate fund. Example of a statement of changes in fund balances and cash flows:

<b>The Helpful Organization</b>		
<b>Allocation and Distribution of Funds</b>		
Year ended Dec 31		
	2001 Distribution	2000 Distribution
Women's Programs	\$61,785	\$43,846
Breakfast Program	25,554	16,838
Senior Citizens' Programs	34,147	-
Youth Services	41,604	8,662
	<b>163,090</b>	<b>69,346</b>

## Fund Accounting

Although the financial statements described above are similar to those in the private sector, the type of accounting system used in the voluntary sector is different. Voluntary sector organizations generally use fund accounting, which encompasses most aspects of for-profit accounting but differs in that it maintains a separate account for each fund (e.g., for youth programs and for seniors programs), as opposed to accrual or cash accounting. Separate funds are maintained to comply with special regulations and to allow monitoring of each program.

## Summary

These are the absolute basics when understanding the financial position of an organization. There is much more detailed information on these subjects available either through textbooks, courses or workshops. Those responsible for the financial health of an organization would benefit greatly from enhancing their understanding of this subject matter. The next section identifies the learning opportunities available to voluntary sector managers and directors. For more detailed information on financial management resources, see Appendix 2.

## Module 4. Learning Opportunities

### Objectives

- Identify the types of learning opportunities available for voluntary sector managers and board members;
- Identify the need to select the appropriate learning style for individual learners;
- Identify resources for continued learning.

### Preamble

*“For many nonprofits, learning feels like a luxury when the mission is so urgent and resources are scarce. When helping nonprofits increase their organizational effectiveness, capacity-builders must respect this urgency and clearly link this work back to the group’s mission.”<sup>20</sup>*

### The Importance of Financial Education

Most administrators and program directors of small- to medium-sized voluntary sector organizations are educated in their program area (social work, psychology, arts, etc.) rather than in business or financial management.<sup>21</sup> As detailed earlier, many board members also have skills other than financial management that they bring to the organization.

There are many different training opportunities available to learn accounting and financial management as it pertains to voluntary sector organizations, and these opportunities are available in a variety of formats and delivery systems. These include:

- certificate, diploma and degree programs in voluntary sector management, financial management, accounting, business administration or public administration, available through colleges or universities;
- traditional academic text-books;
- distance-learning programs which use some combination of Internet-based readings and teleconferencing, videos, cable-TV or satellite link-up to connect the learners and an instructor and/or facilitator.

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<sup>20</sup> Audrey Newman, *Built to Change: Catalytic Capacity-Building in Nonprofit Organizations*, A Sabbatical Report submitted to The David and Lucile Packard Foundation and The Nature Conservancy, April, <[www.geofunders.org/main/resources/AN%20sabbatical%20report.pdf](http://www.geofunders.org/main/resources/AN%20sabbatical%20report.pdf)>

<sup>21</sup> E.g., a new US survey of over 1,000 nonprofit Executive Directors found that although 58% had graduate degrees, only 9% had an MBA or a similar advanced business or administration degree. See *Daring to Lead: Nonprofit Executive Directors and Their Work Experience*, Jeanne Peters *et al.* <[www.compasspoint.org/temp/research\\_reports/Daring.pdf](http://www.compasspoint.org/temp/research_reports/Daring.pdf)>

In addition, some regions have voluntary sector management assistance programs staffed by management consultants, business executives or accountants from the private sector, and other volunteers. Many organizations, including volunteer centres and United Ways, run introductory workshops – many at no cost – to expose or refresh executive directors, managers and board members on the basics. There are also consultants who can work with individual organizations to train them and help set up financial controls and accounting systems.

Once the decision is made to proceed with financial training, it is important to recognize the appropriate learning style of the individual learner, and to tailor the instruction to his or her needs, whether it is classroom, textbook or other.

For more information on learning opportunities, which include financial management and accountability topics, see the *National Inventory of Voluntary Sector Management Training and Education Programs (June 2000)*, produced by Population and Public Health Branch, Health Canada. The inventory covers courses and programs of accredited educational institutions, national voluntary organizations and non-accredited institutions. It is available at [http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national\\_inventory.pdf](http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national_inventory.pdf).

A second inventory of “Voluntary Sector Leadership Education and Training Opportunities” can be found on the Web site for The Coalition of National Voluntary Organizations. This inventory focuses on leadership training provided by voluntary organizations, as well as educational institutions; the training covered includes financial management and accountability. The inventory was produced by the National Learning Initiative for the Voluntary Sector, under the Voluntary Sector Initiative. It was posted in early 2003 at [http://www.nvo-onb.ca/projects\\_initiatives/nli/On-Line\\_Inventory/tofc\\_e.shtml](http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml).

Appendix 2 provides additional resources on financial training and nonprofit management. There are also numerous self-study articles and manuals listed under “Board Development” and “Financial Management and Controls” in Appendix 1.

## Glossary

**Accrual Accounting** – represents a method of recording accounting transactions when they occur, whether or not cash has changed hands.

**Accountability** – the formal processes and channels for reporting to a higher authority, as well as the wide spectrum of public expectations dealing with organizational performance, responsiveness, and morality.

**Balanced Scorecard** – a *management system* (not only a measurement system) that enables organizations to clarify their vision and strategy, and translate them into action. It provides feedback around both the internal business processes and external outcomes in order to continuously improve strategic performance and results. When fully deployed, the balanced scorecard transforms strategic planning from an academic exercise into the nerve center of an organization.<sup>22</sup>

**Capacity** – the human and financial resources, technology, skills, knowledge and understanding required to permit organizations to do their work and fulfill what is expected of them by stakeholders.

**Cash Based Accounting** – represents a method of recording accounting transactions when cash changes hands. Cash received is recorded as income when received, and expenses are recorded when paid.

**Certified Management Accountant (CMA)** – strategic and financial management professionals who combine accounting expertise and business acumen with professional management skills to provide leadership, innovation and an integrating perspective to organizational decision-making. In addition to CMAs, there are also Certified General Accountants (CGA) and Chartered Accountants (CA), both of which can provide accounting services.

**Corporate Social Responsibility** – the overall relationship of the corporation with all of its stakeholders, including customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of corporate social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance.

**Fund Accounting** – an accounting system used by voluntary sector organizations. It is based on separate funds, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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<sup>22</sup> [www.balancedscorecard.org/basics/bsc1.html](http://www.balancedscorecard.org/basics/bsc1.html)

**Non-Profit Organization** – an organization that serves a public benefit, depends on volunteers at least for its governance, has limited direct control by governments, other than in relation to tax benefits, and is not profit making, thus eligible for exemption from paying income taxes. Although the term, “non-profit sector”, is an encompassing concept that includes registered charities as well as advocacy organizations, trade and professional associations and other non-profits, we distinguish between non-profit organizations and registered charities on the basis of their status under the federal Income Tax Act.

**Outcome Evaluations** – a method to examine the extent to which desired changes have been achieved when a project is complete. Part of a successful outcome evaluation is a clear statement of measurable objectives from which meaningful measurements and comparisons can be drawn. Objectives should be used to develop evaluation questions.<sup>23</sup>

**Registered Charity** – an organization that serves a charitable purpose, as defined under common law and its interpretations by Revenue Canada that is recognized by Revenue Canada as such and is therefore able to issue receipts for donations that can be claimed as income tax credits by individual tax filers and as tax deductions by corporations. The legal framework for this tax treatment is contained in the Income Tax Act.

**Social Audit** – a systematic and objective procedure, which enables an organization to fully engage its members in identifying needs and solutions, plan activities, monitor progress and measure its social performance in a comprehensive and participative way. It is designed specifically to actively engage people in learning how to manage local community affairs and improve their personal prospects.<sup>24</sup>

**Voluntary Sector Organization** – an organization whose work depends on serving a public benefit; on volunteers at least for its governance; on some financial support from individuals; and on limited direct influence by governments, other than in relation to any tax benefits accruing to the organization. The term is used to include both registered charities and public benefit organizations which at present do not qualify for registration under the Income Tax Act; but would exclude from the definition large institutions such as museums, universities and colleges and hospitals (even though they are registered charities) and non-profit organizations which have corporate members and commercial-related interests (such as trade associations).

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<sup>23</sup> [www.eprevco.com/supporttutorial/document1/step7\\_8.asp](http://www.eprevco.com/supporttutorial/document1/step7_8.asp)

<sup>24</sup> [www.socialenterprise.co.uk/socialtoolover.htm](http://www.socialenterprise.co.uk/socialtoolover.htm)

## Using the Appendices

### Disclaimer

The resource inventories that follow are provided as a courtesy for voluntary sector information seekers; however, the VSI cannot take responsibility for the reliability of the information. Where available, an online link to the resource is provided. These links were verified operational, and of reasonable duration to download on a 56K modem, as of September 2003. However, addresses can and do change frequently on the Internet, not only when the sites are reorganized (for example, the “What’s New” resources are shifted to the “Archives,”), but in some cases, when the entire domain of the site changes (for example “.ca” becomes “.org” or “.net,”).

### Search Tips

If you try to link to a resource listed here and find that the links are “broken,” here are several tips to find out whether the documents are still to be found:

1. Trim off the last part of the URL / web address that appears in your browser’s address bar, and press ‘Go’ or ‘enter/return’ again, and see whether a new directory appears (e.g., if the link [www.independentsector.org/pathfinder/impact/index.html](http://www.independentsector.org/pathfinder/impact/index.html) doesn’t work, try chopping it back to ‘...pathfinder’ to see it was just renamed or relocated). Failing that, go all the way back to the host organization ([www.independentsector.org](http://www.independentsector.org)) and use its menu bar for its publications section, or its search utility, if any.
2. You can also try using the search engine “Google,” [www.google.ca](http://www.google.ca) which has a “search site” feature, whose syntax is: site:[main web address] keyword(s) (e.g., site: [www.centerpointforleaders.org](http://www.centerpointforleaders.org) financial management)
3. Finally, if the address ends with a “.pdf” (for Portable Document Format: the Adobe Acrobat® platform) or a “.doc” (Microsoft Word® document) extension rather than “.htm,” there is a way to use these links to download and save the documents directly to a floppy or a hard drive, without launching the associated program in your browser (which can be very time consuming, particularly on older machines and machines with modems). The links can be entered (or cut-and-pasted) into an e-mail and mailed to yourself, and it will then become a “hot-link,” which you can “right-click” (the other button on the mouse) and “save as” to your default location (e.g., “My Documents”) or to whatever drive or directory you specify.

## Locating and Evaluating Voluntary Sector Management Print Publications

There are many excellent print publications on voluntary sector management and evaluation. The inventories list Canadian resources first, followed by information from other countries. If you are interested in obtaining any of the books listed in the inventories, try finding out about them through online book stores such as [www.Amazon.ca](http://www.Amazon.ca) and [www.chapters.ca](http://www.chapters.ca), which usually give not only the publisher's summary of them and a listing of their tables of contents, but also frequently include reviews by actual readers and related titles. Many of the American texts are also reviewed by working voluntary sector management consultants, at <http://charitychannel.com/wereview/Subject.html>

The Certified Management Accountants association (CMA Canada) ([www.cma-canada.org](http://www.cma-canada.org)), whose members include the chief financial officers or internal accountants from a variety of organizations, has many publications in its Strategic Management Series which may be of use in the areas of Strategic Performance Measurement (including Applying the Balanced Scorecard), Change Management, Management Control, Stakeholder Reporting, Treasury Management, and Information Technology. They are listed and described along with an order form at [www.cma-canada.org/attachments/SMS\\_FULL\\_CATALOG.pdf](http://www.cma-canada.org/attachments/SMS_FULL_CATALOG.pdf)

Similarly, the Canadian Society of Association Executives (CSAE) recommends several texts, almost all of which are published by CSAE. For descriptions and an order form, see [www.csae.com/client/csae/CSAEHome.nsf/web/New+and+Noteworthy?OpenDocument](http://www.csae.com/client/csae/CSAEHome.nsf/web/New+and+Noteworthy?OpenDocument)

To locate journals and texts on voluntary sector and financial management matters, there are several general Internet sites besides the more targeted ones listed in the inventories that follow. Most can be searched by author, journal, or keyword, and the results can be arranged by date, and most feature abstracts of the item, and sometimes contact information for the publishers. In some cases, these resources (including journal articles and dissertations) can be ordered directly from these sites (for a fee), or are available as free downloads.

<http://lnps.fdncenter.org>

Literature of the Voluntary Sector Online maintained by the Foundation Center

<http://cheever.ulib.iupui.edu/psipublicsearch/psisearchform.htm>

Philanthropic Studies Index (PSI) bibliography maintained by Indiana University

[http://www.volunteervancouver.ca/library/library\\_search.asp](http://www.volunteervancouver.ca/library/library_search.asp)

Volunteer Vancouver has abstracts for many of its library's holdings.

[www.volunteerottawa.ca/English/pageholder.asp?page=searchlibrary](http://www.volunteerottawa.ca/English/pageholder.asp?page=searchlibrary)

Volunteer Ottawa does, as well

<a href="http://www.schulich.yorku.ca/nmlp.nsf/WSF?OpenFrameSet">www.schulich.yorku.ca/nmlp.nsf/WSF?OpenFrameSet</a>	A bibliography on volunteerism produced by York University's School of Nonprofit Management
<a href="http://www.regis.edu/spsmnm/dovia/do04001.htm">www.regis.edu/spsmnm/dovia/do04001.htm</a>	The Volunteer Management Reference Guide, an Annotated Bibliographic Resource maintained at the Regis University, for the Directors of Volunteers in Agencies, includes a Management topic area
<a href="http://www.sosig.ac.uk">http://www.sosig.ac.uk</a>	SOSIG, the social science information gateway, lists journals, books, think-tanks, portal sites, and more in a wide number of areas
<a href="http://www.publist.com">www.publist.com</a>	Enables searches for finance related publications
<a href="http://lcweb.loc.gov/catalog">http://lcweb.loc.gov/catalog</a>	The Library of Congress
<a href="http://www.umi.com/hp/Products/Dissertations.html">http://www.umi.com/hp/Products/Dissertations.html</a>	Free search of dissertations completed within past year
<a href="http://www.ingenta.com">www.ingenta.com</a>	A database with the contents and abstracts of many professional academic journals.

## Appendix 1. Inventory of Resources to Enhance Accountability

### Accountability: Understanding the Concept and its Elements

– see also various publications in the “Results- Performance-Based Management” section below.

#### Canada

FitzRandolph, Susan. *A Discussion Paper on Board Accountability*, commissioned by the Ontario government for the Ontario Voluntary Forum 1998.  
<http://www.lin.ca/resource/html/accapdx1.htm>

#### United States

Bardach, Eugene and Cara Lesser. “Accountability in human services collaboratives – for what? And to whom?” *Journal of Public Administration Research & Theory* 6, no.2 (April 1996): 197.

Kearns, Kevin P. “The Strategic Management of Accountability in Nonprofit Organizations: An Analytic Framework.” *Public Administration Review*, 54, no.2 (Spring 1994): 185-192.

Kearns, Kevin P. *Managing for Accountability: Preserving the Public Trust in Public and Nonprofit Organizations*. San Francisco: Jossey-Bass, 1996.

Richardson, John G. “Extension Accountability.” *North Carolina Cooperative Extension Service*. 1996 (Revised 1997).  
<http://www.ces.ncsu.edu/AboutCES/Factsheets/extacct.html>

Romzek, B.S., and M.J. Dubnick. “Issues of Accountability in Flexible Personnel Systems.” In *New Paradigms for Government*, edited by P.W. Ingraham and B.S. Romzek. San Francisco: Jossey-Bass, 1994.

Swords, Peter. “Nonprofit Accountability: The Sector's Response to Government Regulation.” *The Exempt Organization Tax Review*, September 1999.  
[http://www.qual990.org/np\\_account.html](http://www.qual990.org/np_account.html)

#### UK/Commonwealth

Dicke, Lisa A and J. Steven Ott. “Public Agency Accountability in Human Services Contracting.” *Public Productivity & Management Review* 22, no.4 (June 1999): 502-16.

## Audit Committees

### Canada

Persaud, Sam and Alister Mason. "Finance and Audit Committees can play a key role both in detecting fraud and in preventing it." *Canadian FundRaiser*, 11 October 2000, <http://www.charityvillage.com/cv/research/rim8.html>

### United States

Deloitte & Touche, LLP. *Audit Committees: implementing the new requirements for the year 2000*. 1999. <http://www.us.deloitte.com/PUB/AuditY2K/default.htm>

Grant Thornton, LLP. *Serving on the Audit Committee of a Not-for-Profit Organization*. 2001. [http://www.grantthornton.com/downloads/15815\\_15815.pdf](http://www.grantthornton.com/downloads/15815_15815.pdf)

Grant Thornton, LLP. *Serving on the Audit Committee of a Not-for-Profit Organization: Keeping the Public Faith*. n.d. <http://www.grantthornton.com/content/14566.asp>

Gray, A.C.G. "Audit Committees – Helping Nonprofits To Better Accountability." *Nonprofit World* 4, no.5 (September/October 1986): 18-20.

Johnson, Sandra L. *The Audit Committee: A Key to Financial Accountability in Nonprofit Organizations*. Washington DC: National Centre for Nonprofit Boards, 1993. This is available from <http://www.ncnb.org/Bookstore.asp>, along with many other manuals on other board committees and other board development matters.

Whitehead, John C *et al.* *Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*. February 1999. <http://www.nasdaqnews.com/textapp.pdf>

### UK/Commonwealth

Palmer, Paul and Neil Finlayson. "Internal Auditing in the Voluntary Sector: The British Experience; Audit Committees in the Voluntary Sector." *The Internal Auditor* 49, no. 1 (February 1992) : 34.

## Balanced Scorecards

### Introductory Articles and Portal Sites on Balanced Scorecards

#### Canada

Cutt, James, and Murray, Victor. "An Approach to a Balanced Scorecard for United Way Organizations." *The Philanthropist* 16, no.2 (Summer 2001): 111-132.

Performance Management Network. "Three Rs of Performance-Based Management and A Balanced Performance Scorecard." 1996, 1999. <http://www.pmn.net>

#### United States

American Productivity and Quality Centre. "Establishing Balanced Scorecards." April 2001. <http://www.apqc.org/free/articles/dispArticle.cfm?ProductID=1347>

Arveson, Paul. *The Balanced Scorecard: Basic Concepts*, a six-part primer for The Balanced Scorecard Institute. 1998.  
<http://www.balancedscorecard.org/basics/index.html>

Balanced Scorecard Collaborative, Inc., the homepage for its originators Drs. Robert Kaplan and David Norton, who have a newsletter and online training program:  
<http://www.bscoll.com>

Balanced Scorecard Institute: <http://www.balancedscorecard.org/default.html>

Kyzer-Sheeley, Elizabeth and Mark L. Winzenread. "What your CFO needs to know about truly balanced scorecards." *Stakeholder Power*, April 2001,  
<http://www.stakeholderpower.com>

Performance Management Network. "Review of *The Balanced Scorecard* by Robert S. Kaplan and David P. Norton; Harvard Business School Press, 1996." 1999.  
<http://www.opm.gov/perform/articles/1999/aug99-3.htm>

#### UK/Commonwealth

Systema, Sid. "Links on Balanced Scorecard." n.d.  
<http://www.sytsma.com/bsc/links/links01.htm>

Painter, Alison. "The Use of the balanced Scorecard as a Performance Management Framework." 2000. <http://www.publicnet.co.uk/publicnet/fe000609.htm>

## Manuals on Balanced Scorecards

### United States

Schneiderman, Arthur M. "How To Build A Balanced Scorecard." 2001.  
[http://www.schneiderman.com/Concepts/Scorecard/How to Build a Balanced Scorecard/how to build a BSC intro.htm](http://www.schneiderman.com/Concepts/Scorecard/How_to_Build_a_Balanced_Scorecard/how_to_build_a_BSC_intro.htm)

US Department of Commerce. *Guide to a Balanced Scorecard Performance Management Methodology*. 1999. <http://oamweb.osec.doc.gov/bsc/pmmfinal.pdf>

### UK/Commonwealth

Livingston, Helen. "Creating a Balanced Scorecard template: a framework for strategic planning and management at Deakin University Library." 2000.  
<http://www.deakin.edu.au/library/staff/helen.html>

## Evaluations of the Use of Balanced Scorecards

### Canada

Bozzo, Sandra L and Michael H. Hall. *A Review of Evaluation Resources for Nonprofit Organizations*, Canadian Centre for Philanthropy, March 1999. [www.ccp.ca](http://www.ccp.ca)

Kaplan, Robert S. "Strategic performance measurement and management in nonprofit organizations." *Nonprofit Management and Leadership* 11, no.3 (Spring 2001): 353.

Murray, Vic and Kim Balfour. "Evaluating Performance Improvement in the Nonprofit Sector: Challenges and Opportunities." 2000. <http://www.altruvest.org>

### UK/Commonwealth

Gering, Michael and Keith Rosmarin. "Balanced Scorecard: Central beating." 2000.  
[http://www.cimaglobal.com/downloads/ma\\_jun\\_00\\_p32.pdf](http://www.cimaglobal.com/downloads/ma_jun_00_p32.pdf)

## Benchmarking

– see also the “Indicators” and “Results-Based or Performance-Based Management” sections below

About.Com has a quick introduction to Benchmarking, which gives some links for further reading:

<http://management.about.com/smallbusiness/management/library/weekly/aa110497.htm>

### Canada

Boisvert, Hugues. “Profiling Success: Using benchmarking to strategically deploy the finance function.” *CMA Management*, May 2001,

<http://www.managementmag.com/2001%5F05/profilingsuccess.pdf>

Gainer, Brenda, Greg Baeker, Arnold Love, Kelly Wilhelm, and Barbara Soren. *Cultural Performance Measures: An Annotated Bibliography*. 1999.

[http://citd.scar.utoronto.ca/ArtsMgt/Performance\\_Measures/PMBib\\_Homepage.htm](http://citd.scar.utoronto.ca/ArtsMgt/Performance_Measures/PMBib_Homepage.htm)  
 This is a searchable database, with articles and links to other resources on evaluating art and performing art programs.

Industry Canada. “Performance Plus,” homepage <http://sme.ic.gc.ca> Although designed for small to medium private sector firms, allows agencies to benchmark their costs, profits, and about 30 other key indicators of performance against other Canadian companies in similar industries.

### United States

Bruder, Kenneth A., Jr. and Edward M. Gray. “Public-Sector Benchmarking: A Practical Approach.” *Public Management*, September 1994.

<http://www.icma.org/go.cfm?cid=1&qid=3&sid=101&did=115>

“Center for What Works.” n.d. <http://www.whatworks.org/index.html> This website has a primer on benchmarking, and numerous links for voluntary sector organizations.

Eureka, homepage <http://www.eureka-communities.org> features the Eureka Knowledge base, an interactive database of best practices for nonprofits, with "a database of hundreds of the [US's] most outstanding community service organizations"

<http://www.eurekalearning.org/home.htm>

Kelley, Margie. “The Boston Ballet Finds Unexpected Benefits in Benchmarking.” *Lessons Learned: Case Studies*. 1999.

<http://arts.endow.gov/pub/Lessons/Casestudies/Boston.html>

Letts, Christine W, William P. Ryan, and Allen Grossman. "Benchmarking: How nonprofits are adapting a business planning tool for enhanced performance." *The Grantsmanship Center Magazine*, Winter 1999, <http://www.tgci.com/magazine/99winter/bench1.asp>

Not For Profit Benchmarking Association: <http://nfpbenchmarking.com>

NPower. *Technology Literacy Benchmarks for Non-Profit Organizations*. 2001. <http://www.npowerseattle.org/tools/benchmarks%202.21.02.pdf>

Oregon Progress Board: <http://www.econ.state.or.us/OPB/index.htm>

USDA Rural Development Office of Community Development. *A Guide to Implementation and Benchmarking for Rural Communities*. 1998. <http://www.ezec.gov/Pubs/benchmark.pdf> and an accompanying *Instruction Manual* <http://www.ezec.gov/About/bmsguide.pdf>

### **UK/Commonwealth**

DTI. "Best practice benchmarking," from the UK's Department of Trade & Industry, 1995. <http://www.dti.gov.uk/mbp/bpqt/m9jc00001/m9jc000011.html>

Evans, Anne. "Avoid These Ten Benchmarking Mistakes," Benchmarking Link-up Australia, 1997. [http://www.volresource.org.uk/briefs/plan\\_ben.htm](http://www.volresource.org.uk/briefs/plan_ben.htm)

Francis, Graham, Matt Hinton, Jacky Holloway and David Mayle. "A Role for Management Accountants in Best Practice Benchmarking." 1998. <http://www3.open.ac.uk/oubs/download/WP982GrahamFrancis.pdf>

Holloway, Jacky, Graham Francis and Matt Hinton. "A Case Study of Benchmarking in the National Health Service." 1999. <http://www3.open.ac.uk/oubs/download/wp993jackyholloway.pdf>

Holloway, Jacky, Matthew Hinton, David Mayle and Graham Francis. "Why Benchmark? Understanding the Processes of Best Practice Benchmarking." 1997. <http://www3.open.ac.uk/oubs/download/WP978JackyHolloway.pdf>

## Board/Executive Director Development and Organizational Assessment Tools

### Introductory Articles and Portal Sites

About.com is a US site on nonprofits <http://nonprofit.about.com> hosted by Stan Hutton which has numerous introductory articles on a wide variety of topics, with links to other site. A section on Board Development is at <http://nonprofit.about.com/cs/helpforboards>

Their site on management: <http://management.about.com> has sections on: Admin/Accounting; Business Ethics; Coaching; Competitive Info.; Conflict Resolution; Consultants; Facilities; Executive Gifts; Executive Search; Government Info.; Intellectual Property and Patents; Information Technology; Marketing & Sales; Operations; Project Management; Safety Management; Work/Life Balance; and more.

VSRP (2001, ongoing), the Volunteer Service & Resource Project, whose homepage is [www.geocities.com/givestore/home.html](http://www.geocities.com/givestore/home.html) has an extensive (over 90 pp.) annotated list of "Web Sites Worth Exploring," at <http://www.geocities.com/givestore/weblinks.html>

### Canada

*Board development* training, accountability and governance in the Canadian Voluntary Sector. Billed as a "one stop site to improved accountability and governance," this site, created and hosted by United Way of Canada, in conjunction with the Voluntary Sector Roundtable. On line at <http://www.boarddevelopment.org>

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Bradshaw, William A. "Eyes wide shut: Must directors be the last to know when something is really going wrong in an organization?" *CA Magazine*, January/February 2001, <http://www.camagazine.com/cica/camagazine.nsf/e2001-jan/Eyeswideshut>

CCP, the Canadian Centre for Philanthropy, has a searchable form for articles from its own newsletter, *Front & Centre*, some of which are free online, as well as to other sources, at <http://www.ccp.ca>. In addition, they maintain the NonprofitsCan site, <http://www.nonprofitscan.ca/> which not only features links to Canadian newspaper stories <http://www.nonprofitscan.ca/newswire.asp> on nonprofits every week, but also has a Research section featuring an online bibliography of Canadian voluntary sector research, some of which is online, <http://www.nonprofitscan.ca/progress.asp>.

CCRA, the Canada Customs and Revenue Agency <http://www.c CRA-adrc.gc.ca/charities> registers qualifying organizations as charities, gives technical advice on operating a charity, and handles audit and compliance activities; it has many circulars, bulletins, and guides on how to register as a charity or comply with regulations.

Charity Village <http://www.charityvillage.com> "Canada's supersite for the nonprofit sector," offers thousands pages of news, jobs, information and resources for executives, staffers, donors, and volunteers, including databases of professional associations, discussion groups, and numerous articles on a variety of topics, many from its sister organization, the *Canadian Fundraiser*. It is also a good place to advertise – or search for – nonprofit jobs: <http://www.charityvillage.com/careercentre/default.asp> and they also have a registry of consultants and other service providers who can assist with nonprofit management needs: <http://www.charityvillage.com/marketplace/consult.html> From the US, Centerpoint for Leaders <http://centerpointforleaders.org> has an annotated online bibliography, and organizational and Human Resource assessment tools <http://centerpointforleaders.org/toolkit.html>.

Deborah Bialeschki and Karla Henderson. "Trends affecting nonprofit camps." *The Camping Magazine* 73, no.2 (March/April 2000): 25-31.

Halpenny, Heather. "A Survey of Available Online Training for Canadian Voluntary Boards." Master of Distance Education dissertation, Athabasca University, February 2001.

Holland, Thomas P. and Douglas K. Jackson. "Strengthening Board Performance: Findings and Lessons from Demonstration Projects." *Nonprofit Management and Leadership* 9, no.2 (Winter 1998): 121-134.

Hugh, Lindsay. "Plugging the Holes: CAs can use their special skills to help not-for-profit directors deal with problems of authority and accountability." *CA Magazine*, December 1997, [http://www.camagazine.com/cica/camagazine.nsf/e1997-dec/TOC/\\$file/e\\_d4.pdf](http://www.camagazine.com/cica/camagazine.nsf/e1997-dec/TOC/$file/e_d4.pdf)

Joint Committee on Corporate Governance, commissioned by the Toronto Stock Exchange and Canadian Institute of Chartered Accountants: homepage at <http://www.jointcomgov.com>

Murray, Victor. "Self-Assessment for Non-Profits." *Front & Centre* 1, no 5 (September 1994): 10.

Not-For-Profit and Charity Law Pages by *LawNow* [www.extension.ualberta.ca/lawnow/nfp](http://www.extension.ualberta.ca/lawnow/nfp) have a number of articles on Board responsibilities such as "But are we doing what we are supposed to?" by Laird Hunter, of the law firm Worton & Hunter in Edmonton, Alberta.

Volunteer Hamilton *TOTAL (Tools for Organizational Training, Assistance & Learning)*.  
A link from their website at <http://www.volunteerhamilton.on.ca> <http://www.tnpr.ca/>

VSRP (2001, ongoing), the Volunteer Service & Resource Project, whose homepage is [www.geocities.com/givestore/home.html](http://www.geocities.com/givestore/home.html) has an extensive (over 90 pp.) annotated list of "Web Sites Worth Exploring," at <http://www.geocities.com/givestore/weblinks.html>

## United States

*Board Café*, co-published by CompassPoint Nonprofit Services and National Center for Nonprofit Boards, a free online newsletter which discusses potential ideas for board members to use in their board work; can be delivered via email every second week. Online at [http://www.compasspoint.org/publications/board\\_cafe/index.html](http://www.compasspoint.org/publications/board_cafe/index.html)

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<http://www.cce.cornell.edu/admin/program/documents/health.htm>

Comprehensive Abstracted Bibliography of Papers and Journal Articles on Nonprofit Boards and Governance (1998 through 2000) by Jill Cook and David Renz of the Midwest Center for Nonprofit Leadership at the University of Missouri - Kansas City, online at <http://mwcnl.bsbpa.umkc.edu/research/RESEARCH.HTM>

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INC, the Internet Nonprofit Center, has FAQ's on a wide variety of topics answered by consultants, directors, and academics alike <http://www.nonprofits.org/npofaq>. Similarly, the email bulletin board or listserv, soc.org.nonprofit, at [http://groups.google.com/groups?oi=djq&as\\_ugroup=soc.org.nonprofit](http://groups.google.com/groups?oi=djq&as_ugroup=soc.org.nonprofit) is now hosted by the Google search engine, and its archives can be searched by keyword.

Internet Resources for Nonprofits, by the United Cerebral Palsy Association, Greater Utica (N.Y.) Area, is a comprehensive set of annotated links on various topic areas, including Board & Trustee Resources, and Management and Leadership, and much more [www.ucp-utica.org/uwlinks/directory.html](http://www.ucp-utica.org/uwlinks/directory.html)

John Carver's Policy Governance Forums [www.carvergovernance.com/forum.htm](http://www.carvergovernance.com/forum.htm)  
Online discussion forums created to exchange of information, insights, tips, and experience in the theory and implementation of Policy Governance. Dr. Carver has authored over 150 articles and authored or co-authored 3 books and 13 monographs on management and governance; some of which are summarized and listed at [www.carvergovernance.com](http://www.carvergovernance.com)

Learning Institute for Nonprofit Organizations at the University of Wisconsin maintains links <http://www.uwex.edu/li/learner/sites.htm> to a number of resources, in the areas of Board Development/Governance, Cultural Diversity, Foundation Information, Fund-raising & Grant Writing, Getting Your Nonprofit Noticed On the Internet, Giving/Philanthropy, How To Start a Nonprofit Organization, Marketing, Nonprofit Employment, Outcome Measurement, Publications (Electronic & Print), Social Entrepreneurship/Nonprofit Enterprise, Strategic Alliances, Strategic Planning/ Program Planning, Volunteer Resources/Service Learning Centers, and Other Nonprofit Links & Resources.

Lewis, Andrew. *Nonprofit Organizational Assessment Tool*, University of Wisconsin Extension and The Learning Institute for Nonprofit Organizations, available online at <http://www.uwex.edu/li/learner/assessment.htm>

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The Minnesota Organization Development Network <http://www.mnodn.org> has links to Carter McNamara's collection of on-line, free resources for organization development <http://www.mnodn.org/resorces.htm#anchor402796> and lists other Organization Development organizations, key texts, other sites

MSH, Management Sciences for Health, (2000) "Managing Your Organization's Finances," with excerpts from *The Manager*, and *The Family Planning Manager's Handbook*, Management Sciences for Health, at <http://erc.msh.org/mainpage.cfm?file=1.0.html&module=finance&language=English/>

NCNB, the National Center for Nonprofit Boards (now called Board Source), homepage: <http://www.boardsource.org> a US nonprofit organization dedicated solely to building stronger nonprofit boards and stronger nonprofit organizations. It has a Board Information Center, a free information clearinghouse on board-related topics, an FAQ site with "Frequently Asked Questions About Nonprofit Governance," at <http://www.boardsource.org/QnATop.asp> an on-line form to raise additional questions with no charge, and some free manuals, such as *The Board's Role in Public Relations and Communications* <http://www.ncnb.org/>

Not-for-Profit Leadership Program at Seattle University: its participants have posted some reports on Best Practices for Boards, at <http://www.mnpl.org/best/boards>

Non Profit Management Solutions Inc. <http://www.nonprofitmgtolutions.com/resources.html>

Rappaport, Stephen D. *Achieving Operational Efficiency in the Not-For-Profit Sector: Management and Technology Strategies*, 1999. Reissued with a New Preface, May 2001, for the Clark Foundation.

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"Useful Management Links," by The Balanced Scorecard Institute, online at <http://www.balancedscorecard.org/links/index.html>

## **UK/Commonwealth**

Anheier, Helmut K. *Managing non-profit organisations: Towards a new approach*, *Civil Society Working Paper 1*. January 2000. <http://www.lse.ac.uk/collections/CCS/pdf/cswp1.pdf>

BOLA, the Business Open Learning Archive, developed by Chris Jarvis, Brunel University, Osterley Campus, Middlesex, UK, <http://sol.brunel.ac.uk/~jarvis/bola> with articles and links to resources on Business Analysis and Excellence; Accounting Resources; Systems Concepts & Business; Power and Management; Organisational Structure/Culture; and more.

The Charity Commission of England and Wales <http://www.charity-commission.gov.uk> has many circulars and tip-sheets on a variety of management and legal topics.

DTI. (ongoing) "Management Best Practice" site by The Department of Trade & Industry in the UK <http://www.dti.gov.uk/mbp/index.html> see especially its Best Practice Guides, Tools and Publications: <http://www.dti.gov.uk/mbp/bpqt/bpqt.html>

NCVO, National Council for Voluntary Organisations, in the UK has a number of materials to build and inform boards and improve governance, such as its "Fact Files" series at: <http://www.ncvo-vol.org.uk/Asp/search/microsites/main.aspx?siteID=3&SID=32>

SOSIG, the Social Science Information Gateway, has links to journals, institutions, working papers, other portal sites, and more, in areas such as:

Management: <http://www.sosig.ac.uk/roads/subject-listing/World-cat/mangen.html>

Organisational Management: [www.sosig.ac.uk/roads/subject-listing/World-cat/orgman.html](http://www.sosig.ac.uk/roads/subject-listing/World-cat/orgman.html)

## **Board Development or Organizational Assessment -- Manuals**

### **Canada**

Community Literacy of Ontario. *Online Workshop on Board and Staff Relationships and Responsibilities*. 1999. <http://www.nald.ca/FULLTEXT/manual/manual.pdf>

Deloitte & Touche. *The Effective Not-for-Profit Board: Governance of Not-for-Profit Organizations*. Canada: DeloitteTouche Tohmatsu International, 1995.

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Gill, Mel. "Governance Effectiveness 'Quick Check'." 2000. <http://www.iog.ca/publications/quickcheck.pdf>

Gill, Mel. *Governance in the Voluntary Sector: Summary of Case Study Findings*. 2001. <http://www.iog.ca/publications/Nonprofit-cases.pdf>

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Ginsler and Associates, Inc. *The Non-Profit Organization Self-Evaluation Checklist*. n.d.  
<http://www.ginsler.com/html/free.htm>

Muttart Foundation, The. *Board Development, Financial Responsibilities of Not-for-Profit Boards, A Self-Guided Workbook*. Edmonton, Alberta. Contact information at [www.muttart.org](http://www.muttart.org)

Panel on Accountability and Governance in the Voluntary Sector. *Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector*. February 1999. <http://vsr-trsb.net/pagvs/Book.pdf>

Paquet, Marion A. "Developing Cultural Boards That Work (DCB)." 1999.  
[http://ccm.uwaterloo.ca/cpdp/ilms/dcb/dcb\\_home1.html](http://ccm.uwaterloo.ca/cpdp/ilms/dcb/dcb_home1.html)

United Way of Canada/Centraide Canada. *Board Development*.  
<http://www.boarddevelopment.org/>

## United States

Bell, Peter D. *Fulfilling the Public Trust: Ten Ways to Help Nonprofit Boards Maintain Accountability*. Washington, DC: National Center for Nonprofit Boards, 1993.

Drucker, Peter F. *Managing the Nonprofit Organization: Principles and Practices*. New York, N.Y.: Harper Collins, 1990.

Grant Thornton, LLP. (2001) *Serving on the Board of a Membership Organization*.  
<http://www.grantthornton.com/content/14566.asp>

Grant Thornton, LLP. *Serving on the Board of a Not-for-Profit Organization*. 2001.  
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Grant Thornton, LLP. *Serving on the Board of a Social Service Organization*. 2001.  
<http://www.grantthornton.com/content/14566.asp>

Kearns, Kevin P. *Managing for Accountability: Preserving the Public Trust in Public and Nonprofit Organizations*. San Francisco: Jossey-Bass, 1996.

McKinsey & Company. (2001) *Effective Capacity Building in Nonprofit Organizations*, prepared for Venture Philanthropy Partners; presents 13 case studies, and contains a "Capacity Assessment Grid," with a checklist/description of items to assess and develop in seven key organizational areas; online at <http://www.venturephilanthropypartners.org>

McNamara, Carter. *Free Management Library's Free, On-Line Business and Management Development Program (the Free Micro-eMBA)*. 2000.  
[http://www.managementhelp.org/fp\\_progs/org\\_dev.htm](http://www.managementhelp.org/fp_progs/org_dev.htm)

WMU (various dates) The Nonprofit Leadership and Administration program of Western Michigan University <http://www.wmich.edu/nonprofit/index.html> has a number of downloadable articles, booklets, checklists, and surveys (separate ones for staff, Board, and the top administrators) linked through their Resources page, at [http://www.wmich.edu/nonprofit/index\\_resources.html](http://www.wmich.edu/nonprofit/index_resources.html)

## UK/Commonwealth

CommunityNet, Aotearoa (n.d.) *Online Community Development Resource Kit*, a very basic online manual from New Zealand covering Community Development Practice, Setting up a Community Group, Planning and Managing, Employment Matters, Running Meetings, Financial Management, Funding, Keeping Good Records, Political Processes and Submissions, and Legislation, online at <http://www.dia.govt.nz/businesses/cdg/index.html>

Gibbs, Anthony. (1999) *What they don't tell you about working for a charity*, a useful online book by a UK consultant (VolSector Management) online at <http://members.aol.com/volsector/contents.htm> Although some of the specific regulations discussed do not apply here, most of the overview and advice on Human Resource, governance, accountability, service contract, and other issues are equally applicable here and serve as a good primer for both new Board Members and staff.

Quality Standards Task Group. *Self-Assessment Workbook: Measuring Success*. September 2000. <http://www.ncvo-vol.org.uk/main/about/does/Self-Assessment.pdf>

Rochester, Colin; *et al.* *Handbook for Small Voluntary Organization*, Centre for Voluntary Organisation (now the Centre for Civil Society). June 1999. [http://www.lse.ac.uk/Depts/ccs/pdf/Handbook\\_for%20Small\\_Voluntary\\_Agencies.pdf](http://www.lse.ac.uk/Depts/ccs/pdf/Handbook_for%20Small_Voluntary_Agencies.pdf)

## Client Satisfaction Evaluation

### Canada

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## **United States**

DoD. Department of Defense. *DoD Performance Assessment Guide*, 1994, <http://www.dtic.mil/performance/paguide.html>. This includes a DOS-based software package and three training manuals/modules: "Quality and Productivity Self-assessment Guide for Defense Organizations, Guide for Setting Customer Service Standards, and Guide for Developing Performance Measures," [US] Department of Defense.

## **UK/Commonwealth**

DETR. *User Satisfaction Performance Indicators: Guidance on Methods of Data Collection, 2000*, <http://www.local.detr.gov.uk/research/bvpi.htm>. A number of resources on developing and using client satisfaction surveys, including sample questionnaires, by the Department of the Environment, Transport and the Regions, in the United Kingdom.

## **Codes of Ethics, Accountability, or Best Practices**

### **Introductory Articles or Portal Sites**

#### **Canada**

The Best Practices Exchange established by the Canadian Society of Association Executives <http://www.csae.com> explains what best practices are, gives examples, discusses setting targets and selecting indicators, etc., and cites sources for further reading. [www.csae.com/client/csae/MemberLibrary.nsf/ All/C8572C0B89BDCACF852569DE00724308?OpenDocument](http://www.csae.com/client/csae/MemberLibrary.nsf/All/C8572C0B89BDCACF852569DE00724308?OpenDocument)

#### **United States**

Avagara. "A Survey of Standards for Charitable Accountability." 1999. <http://www.avagara.com/nonprof/accountability>

Center for Study of Ethics in the Professions, at the Illinois Institute of Technology, homepage <http://www.iit.edu/departments/csep> has a comprehensive portal site at <http://csep.iit.edu/codes/codes.html>

“Ethics in Fundraising: A Resource Guide and Selected Bibliography,” an annotated bibliography prepared for members of Association of Lutheran Development Executives by Elizabeth Kaschins, Luther College, Decorah, Iowa; online at <http://www.alde.org/info/ethicsbib.html>

Gray, Sandra Trice. “The Accountable Organization,” “Asking Tough Questions,” “Audit Your Ethics,” and other short articles from *Association Management Magazine*, on the INDEPENDENT SECTOR’s Issues page on “Resources on Ethics and Accountability,” 2000, [http://www.independentsector.org/programs/leadership/accountability\\_resources.htm#Articles](http://www.independentsector.org/programs/leadership/accountability_resources.htm#Articles)

Mercer, Eric. “The U.S. Nonprofit Organization's Public Disclosure Regulations Site: Links to Other NPO Accountability Resources Online.” 1999. <http://www.paperglyphs.com/publicaccess/accountability.html>

### **UK/Commonwealth**

Adair, Anthony. “Codes of Conduct Are Good for NGO's Too.” *IPA Review* 51, no. 1 (March 1999): 26.

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Ashby, Julian; *et al.* “Codes of Practice for the Voluntary Sector.” 1997. <http://www.jrf.org.uk/knowledge/findings/socialpolicy/pdf/spvol.pdf>

Commonwealth Association for Corporate Governance. *CACG Guidelines: Principles for Corporate Governance in the Commonwealth – Towards global competitiveness and economic accountability.* 1999. <http://www.combinet.net/Governance/FinalVer/finlvndx.htm>

## **Examples of Codes of Ethics for Nonprofit Organizations**

### **Canada**

Canadian Centre for Philanthropy (CCP). “Ethical Fundraising & Financial Accountability Code.” 2000, 2001. <http://www.ccp.ca/display.asp?id=101>

Canadian Council of Christian Charities (CCCC). “CCCC Standards of Organizational Integrity and Accountability.” n.d. <http://www.cccc.org/join/standard.htm>

Canadian Council for International Co-operation, (CCIC). “Guidance Document to the CCIC Code of Ethics.” 2000. [http://www.ccic.ca/e/007/pubs\\_ethics.shtml](http://www.ccic.ca/e/007/pubs_ethics.shtml)

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[http://www.sickkids.ca/foundation/custom/www\\_efa.asp?s=Who+We+Are&slD=620&ss=Ethical+%26+Financial+Accountability&sslD=749](http://www.sickkids.ca/foundation/custom/www_efa.asp?s=Who+We+Are&slD=620&ss=Ethical+%26+Financial+Accountability&sslD=749)

United Way / Centraide of Canada. "Statement of Principles for Donors' Rights." 1998.

<http://www.unitedway.ca/english/>

Volunteer Canada. *Canadian Code For Volunteer Involvement*. 2000.

<http://www.volunteer.ca/volunteer/pdf/CodeEng.pdf>

## **United States**

Association of Fundraising Professionals (AFP formerly the NSFRE). "The Accountable Nonprofit Organization." 1995. [http://www.nsfre.org/tier3\\_cd.cfm?folder\\_id=897&content\\_item\\_id=1072](http://www.nsfre.org/tier3_cd.cfm?folder_id=897&content_item_id=1072)

Association of Fundraising Professionals (AFP formerly the NSFRE). *Code of Ethical Principles and Standards of Professional Practice*. 1999.

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[http://www.afpnet.org/content\\_documents/2002\\_AFP\\_Code\\_of\\_Ethics.pdf](http://www.afpnet.org/content_documents/2002_AFP_Code_of_Ethics.pdf)

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<http://www.evaluationcanada.ca/BCB-CBK/CourseOutline081001.pdf>

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### United States

American Evaluation Association site, homepage: <http://www.eval.org>

EVALTALK a Listserv (or electronic mailing list) on the topic of evaluations, which requires users to register and receive a password: see  
<http://bama.ua.edu/archives/evaltalk.html> to search its archives and  
[www.eval.org/ListsLinks/ElectronicLists/evaltalk.html](http://www.eval.org/ListsLinks/ElectronicLists/evaltalk.html) for how to subscribe.

Evaluator's Institute, the; homepage: <http://www.evaluatorsinstitute.com>  
 "Training in Evaluation," a brief listing of US academic and professional training programs, on the American Evaluation Association site,  
<http://www.eval.org/Training/training.htm>

## Introductory Articles

### Canada

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CART, the Compendium of Assessment and Research Tools, a database that provides information on instruments that measure attributes associated with youth development programs; includes descriptions of research instruments, tools, rubrics, and guides to assist those who have an interest in studying the effectiveness of service-learning, safe and drug-free schools and communities, and other school-based youth development activities. <http://cart.rmcdenver.com>

*Evaluation for Learning*, a newsletter of the Greater Kalamazoo Evaluation Project with support from the Greater Kalamazoo United Way, the Irving S. Gilmore Foundation, and the Kalamazoo Foundation, with tips and links to new projects and resources on indicators etc. in each issue [http://www.wmich.edu/evalctr/eval\\_nsltr/evalnsltr.htm](http://www.wmich.edu/evalctr/eval_nsltr/evalnsltr.htm)

Kingsley, G. Thomas, Editor. *Building and Operating Neighborhood Indicator Systems: A Guidebook*, National Neighborhood Indicators Partnership, The Urban Institute 1999, [www.urban.org/nnip/pdf/guidebk.pdf](http://www.urban.org/nnip/pdf/guidebk.pdf)

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National Neighborhood Indicators Partnership (NNIP), <http://www.urbaninstitute.org/nnip/index.htm> a collaborative effort by the Urban Institute and local partners to further the development and use of neighborhood information systems in local policymaking and community building. Its publications pages feature papers and manuals such as *Neighborhood Indicators: Taking Advantage of the New Potential*, by G. Thomas Kingsley (Working Paper. Chicago, IL: American Planning Association, October 1998); *Catalog of Administrative Data Sources*, by Claudia J. Coulton, with Lisa Nelson and Peter Tatian (U.S. Department of Housing and Urban Development, October 1997). Sources are grouped into eight categories: economy, education, health, social services, safety and security, community resources and involvement, housing and physical development, and the environment; & *Building and Operating Neighborhood Indicator Systems: A Guidebook*, (G. Thomas Kingsley, ed. National Neighborhood Indicators Partnership Report. Washington, D.C.: The Urban Institute, March 1999).

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*Sustainable Measures*, by Maureen Hart, <http://www.sustainablemeasures.com> develops indicators that measure progress toward a sustainable economy, society and environment, and has training materials including a manual and a searchable database of indicators.

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### Canada

Porteous, Nancy L, Barbara J. Sheldrick and Paula J. Stewart. "Program Logic Model," *A Program Evaluation Tool*. 1997. <http://www.uottawa.ca/academic/med/epid/excerpt.htm>

### United States

Hernandez, Mario. "Using Logic-Models and Program Theory to Build Outcome Accountability." *Education & Treatment of Children* 23, no. 1 (February 2000): 24.

## Outcome Research / Measurement

### Introductory Articles and Portal Sites on Outcome Research/Measurement

#### United States

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## **Manuals and Resources on Outcome Research / Measurement**

### **United States**

Collins, Michael. "Using Software Systems to Measure Nonprofit Program Outcomes: Assessing the Benefits and Barriers for Strategic Management." 1998.  
[http://pages.prodigy.net/michael\\_collins/Outcomes\\_IT.htm](http://pages.prodigy.net/michael_collins/Outcomes_IT.htm)

United Way of America. *Measuring Program Outcomes: A Practical Approach*. 1996.  
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## **Studies and Commentaries on Outcome Research / Measurement**

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## South Africa

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## Participatory or Empowerment Evaluation

### Introductory Articles and Portal Sites

#### United States

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"WEB Links to Participatory Action Research Sites: An action-research resource for both students and practitioners," by the Department of Sociology, Social Work & Anthropology, Goshen College, online at <http://www.goshen.edu/soan/soan96p.htm>

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#### UK/Commonwealth

"Participatory Monitoring & Evaluation," a site by Will Allen hosted by Massey University's Natural Resource Management Programme, [http://nrm.massey.ac.nz/changelinks/par\\_eval.html](http://nrm.massey.ac.nz/changelinks/par_eval.html)

## Manuals on Participatory or Empowerment Evaluation

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Health Canada. *Guide to Project Evaluation: A Participatory Approach*. 1996. <http://www.hc-sc.gc.ca/hppb/phdd/resources/guide>

## United States

Results Mapping Laboratory, of the Pacific Institute for Research and Evaluation at Chapel Hill, North Carolina, directed by Dr. Barry Kibel, has an *Outcome Engineering Toolbox*, and *User Manual* (2000) developed as means of telling funders what a program or agency is achieving; online at <http://www.pire.org/resultmapping/Flrst%20page.htm>

## Quality, Total Quality Management, and Continuous Improvement

### Canada

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### United States

The American Productivity & Quality Center, homepage: <http://www.apqc.org> has many publications, some of whose Executive Summaries are online, such as: *Achieving Organizational Excellence Through the Performance Measurement System*, American Productivity & Quality Center Consortium Benchmarking Study, Best Practice Final Report, 1999.

*Measure What Matters: Aligning Performance Measures With Business Strategy*, American Productivity & Quality Center International Benchmarking Clearinghouse, Consortium Learning Forum, Best Practice Report, 2000, Executive Summary online at <http://www.apqc.org/pubs/summaries/CMMEASWHAT.pdf>

"Curious Cat Management Improvement Connections," online at <http://www.curiouscat.net/guides>

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DTI. *From Quality to Excellence*, an online manual with several chapters from the UK's Department of Trade & Industry: <http://www.dti.gov.uk/quality>

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Quality Assurance in the North East [UK] Project; home page <http://www.sbvda.org>  
Their "Resources" page <http://www.sbvda.org/html/resources/rindex.htm> has a number of downloadable checklists and manuals, in compressed/zipped MS Word files, such as "Benchmarking," <http://www.sbvda.org/html/downloads/benchmarking.exe>

Total Quality Management portal site, by SOSIG, the Social Science Information Gateway, with links to journals, institutions, working papers, other portal sites, and more: [www.sosig.ac.uk/roads/subject-listing/World-cat/tqman.html](http://www.sosig.ac.uk/roads/subject-listing/World-cat/tqman.html)

## Record-Keeping Systems

### United States

By the Book, LLC, a Colorado company at <http://www.bythebook.com> produces Management software for churches and nonprofits of all sizes to track membership and donor records; their "Roll Call" and "Honor Roll" programs and manuals are free.

ISG. (2000) *Managing Records as the Basis for Effective Service Delivery and Public Accountability in Development: An Introduction to Core Principles for Staff of the World Bank and its Partners*, July, Information Solutions Group, for the World Bank and International Records Management Trust, available online at [http://wbln0018.worldbank.org/archives/learning.nsf/434450dc9d18b47585256625004a9567/b14f3cd1c0ecc1cb852568a5005d3057/\\$FILE/Core%20Principles.pdf](http://wbln0018.worldbank.org/archives/learning.nsf/434450dc9d18b47585256625004a9567/b14f3cd1c0ecc1cb852568a5005d3057/$FILE/Core%20Principles.pdf)

Kelly, Kristine L; Pardo, Theresa A; & Kowlowitz, Alan. *Practical Tools for Electronic Records Management and Preservation*, Center for Technology in Government, University at Albany, SUNY 1999, [www.ctg.albany.edu/resources/pdfrwp/mfa\\_toolkit.pdf](http://www.ctg.albany.edu/resources/pdfrwp/mfa_toolkit.pdf)

TechSoup, a site with free articles on the use of information technology in nonprofits, reviews of new software, discussion groups, worksheets (e.g., on Technology Organizational Assessment; Hardware Assessment; Internet Connectivity Assessment; Local Area Network (LAN) Assessment; New Website Development Worksheet; Basic Database Assessment; Training Assessment Worksheet; Accounting Software Assessment; Technology Support Staff Assessment), and more, at <http://www.techsoup.org>

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## Results-Based or Performance-Based Management

### Introductory Articles and Portal Sites

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NPR. (various) *Vice-President Gore's National Partnership for Reinventing Government*, (formerly the National Performance Review) with numerous documents on benchmarking and results-based and Quality management archived at <http://govinfo.library.unt.edu/npr/index.htm> and some also available at <http://deming.eng.clemson.edu/pub/tqmbbs/rego>  
Includes: *Serving the American Public: Best Practices in Performance Measurement*, by Al Gore, online at <http://govinfo.library.unt.edu/npr/library/papers/benchmrk/nprbook.pdf>

Popovich, Mark G. (1996) "Toward Results-Oriented Intergovernmental Systems: An Historical Look at the Development of the Oregon Option Benchmarks," The Public's Work for The Alliance for Redesigning Government of the National Academy of Public Administration, <http://aspe.hhs.gov/progsys/oregon/history/intro.htm>

## Portal Sites for Results/Performance Based Initiatives

### Canada

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Schacter, Mark. *Results-Based Management and Multilateral Programming at CIDA: A Discussion Paper*. 1999, [http://www.iog.ca/publications/rbm\\_report.pdf](http://www.iog.ca/publications/rbm_report.pdf)

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TBS. (various) Portals on "Documents and Links on Accountability," and "Results Management and Reporting Page," Treasury Board of Canada Secretariat, online at <http://www.tbs-sct.gc.ca/rma/account/docliste.asp>  
[http://www.tbs-sct.gc.ca/rma/rma\\_e.html](http://www.tbs-sct.gc.ca/rma/rma_e.html)

### United States

"Assisting Performance Measurement Initiatives in Health and Human Services Programs," by The U.S. Department of Health and Human Services (DHHS), online at: <http://aspe.os.dhhs.gov/progsys/perfmeas>

"Links to Performance Appraisal and Performance Measurement-Related Websites," (many more oriented to employee performance), by ZPG (the Zigon Performance Group), online at <http://www.zigonperf.com/resources/links.html>

“Performance Measurement and Management Resources,” by AuditNet, online at <http://www.auditnet.org/perfres.htm>

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Durch, Jane S, Linda A. Bailey, and Michael A. Stoto, Editors. *Improving Health In The Community: A Role for Performance Monitoring*. 1997. <http://www.nap.edu/catalog/5298.html>

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## Risk Management and Directors’ Liability

– see also “Audit Committees” and “Fraud Prevention” above, and “Screening” section, below

## Canada

Bell, John P and Marion Hoffer. *Vicarious Liability of Non-Profit and Charitable Organizations*. Education and Public Law Group, presentation to Coalition Of Ontario Voluntary Organizations (COVO). 2000. <http://www.ginsler.com/html/free.htm>

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Community Legal Education Association. *Non-Profit Organizations in Manitoba: Directors' Liabilities*. 1998. <http://www.acjnet.org/home.cfm>

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Wilkinson, Doug. "Understanding E-commerce Risks and Basic Security Measures." *Front & Centre* 7, no.5 (September 2000): 19.

## **United States**

Alliance for Nonprofit Management, "Risk Management" FAQs at [http://www.allianceonline.org/faqs/rm\\_main.html](http://www.allianceonline.org/faqs/rm_main.html)

Arrigo, Marie. "Warning: Use of the Internet may be hazardous to your organization's health." *Nonprofit World* 18, no.5 (September/ October 2000): 6-10.

Balda, Janis Bragan. "The liability of nonprofits to donors." *Nonprofit Management & Leadership* 5, no. 1 (Fall): 19-36.

Cowperthwaite Mehta. (1996-2000) A Toronto accountant firm, with numerous short articles from *The Not-for-Profit Administrator*, including: Assessing and managing risk; Primer on liability of directors; Internal control; Charities and political activities; Trustee Act - Ontario; archived at <http://www.187gerrard.com/financial/index.htm> and <http://www.187gerrard.com/governance/index.htm>

Francis, Ross. "Risk Management: It's for Everyone to Learn." *The Leader Magazine*, February 1996 <http://www.scouts.ca/inside.asp?cmPageID=186>

McNamara, Carter. "Risk Management," *The Management Assistance Program for Nonprofits*. 1999. [http://www.mapnp.org/library/risk\\_mng/risk\\_mng.htm](http://www.mapnp.org/library/risk_mng/risk_mng.htm)

Nonprofit World. "Seven easy ways to get into legal trouble." *Nonprofit World* 18, no.6 (November/ December 2000): 9.

U.S. General Accounting Office, Office of Policy. *An Audit Quality Control System: Essential Elements*. 1993. <http://www.gao.gov/special.pubs/p0416.pdf>

Ruiz, Rosemarie. "Are you fulfilling your financial trust?" *Nonprofit World* 17, no.1 (January/February 1999): 22-23.

## **UK/Commonwealth**

Charity Commission of England & Wales. *CC3 - Responsibilities of Charity Trustees*. 1996. <http://www.charity-commission.gov.uk>

Leazes, Francis J., Jr. "Pay now or pay later": training and torts in public sector human services." *Public Personnel Management* 24 (June 1995): 167-80.

## **Screening**

### **Canada**

Canadian Hockey Association. *Speak Out! Act Now Handbook For Sport Clubs And Associations*. 1997. This covers Screening the Prevention of Abuse and Harassment, Developing Policies and Procedures, Dealing with the Media, and other topics. <http://www.hockeycanada.ca/e/develop/speakout/index.html>

The Ontario Screening Initiative coordinated by Volunteer Canada has a number of resources downloadable from <http://www.volunteer.ca/volcan/eng/iwork/screening.php?display=3,2,3>

Scouts Canada. *How to Protect Your Children from Child Abuse*. n.d. <http://www.scouts.ca/inside.asp?cmPageID=107>

The BC Scouts Branch. *Tips and Techniques for Interviews and Reference Checks*. n.d.  
<http://www.bc.scouts.ca/interview.html>

Sport and Community Development Branch, Ministry of Small Business, Tourism and Culture, Province of British Columbia. *SportSafe: The Volunteer Screening Model*. n.d. [http://www.sport.gov.bc.ca/pubs/sportsafe/ss\\_volun.htm](http://www.sport.gov.bc.ca/pubs/sportsafe/ss_volun.htm)

Volunteer Canada has a “Volunteer Screening” tutorial  
<http://www.volunteer.ca/volcan/eng/content/screening/screening.php?display=3,2,3>

## United States

Costello & Sons Insurance Brokers. “Sexual Abuse Checklist.” n.d.  
[http://www.costelloandsons.com/np/types/sexual\\_abuse/faq.asp](http://www.costelloandsons.com/np/types/sexual_abuse/faq.asp)

Ellis, Susan J. “The Process for Completing Audit,” *Volunteer Management Audit* guidebook. 1992. <http://www.energizeinc.com/art/avolm.html>

Hawthorne, Nan and Bernadette Jones. *Sample Volunteer Program Procedural Manual*. 2000. [www.cybervpm.com/program\\_development/proman.htm](http://www.cybervpm.com/program_development/proman.htm)

Hawthorne, Nan and Bernadette Jones. “Screening Volunteers.” 2000.  
<http://www.avaintl.org/networks/cybervpm.html/screen.htm>

Patterson, John C. “Criminal History Record Checks.” *Community Service Brief*, n.d.,  
[http://www.nonprofitrisk.org/csb\\_crim.htm](http://www.nonprofitrisk.org/csb_crim.htm)

## UK/Commonwealth

Smith, David R. *Safe from Harm: A Code of Practice for Safeguarding The Welfare of Children in Voluntary Organisations in England and Wales*. 1993  
<http://www.homeoffice.gov.uk/acu/harm.htm>

## Small Organizations, Key Resources

### Canada

Granger, Alix, M.A. and Margaret Vrabel, C.G.A. *Financial Management for Community Groups*. The Vancouver Volunteer Centre, 3102 Main Street, Vancouver, BC

Muttart Foundation, The. *Board Development, Financial Responsibilities of Not-for-Profit Boards, A Self-Guided Workbook*. Edmonton, Alberta. Contact information at [www.muttart.org](http://www.muttart.org)

United Church of Canada. *Financial Handbook for Congregations 2003*.  
<http://www.united-church.ca/mtf/handbooks.shtm>

United Way of Canada/Centraide Canada. *Board Development*.  
<http://www.boarddevelopment.org/>

Voluntary Sector Knowledge Network. This site is especially helpful to managers of nonprofit groups with few resources and/or from smaller communities. The site covers seven subject areas: developing leadership and governance in the nonprofit sector, strengthening community and government relations, fundraising strategies, financial management tools, methods for accountability and evaluation, approaches to public relations, and accessing information and communication technology. The site also provides practitioners with the opportunity to connect through discussion forums with other managers in the field and one-on-one contact with mentors with a specialized knowledge [www.vskn.ca](http://www.vskn.ca).

## United States

Basic Guide to Non-Profit Financial Management, Management Assistance Program for Non-Profits [http://www.mapnp.org/library/finance/np\\_fnce/np\\_fnce.htm#anchor1606174](http://www.mapnp.org/library/finance/np_fnce/np_fnce.htm#anchor1606174)

## Social Auditing

### Canada

Cabaj, Mark. *Developing a 'Social Accountability' Framework for Rural 'Capacity Building' Organizations*, prepared for the Foundation for Rural Living's Social Accountability conference, 5 June 2001, <http://www.frl.on.ca/frl/PrioritiesAndHighlights/SocialAccountability/WorkshopDocument.pdf>

Dawson, Elsa. "The Relevance of Social Audit for Oxfam GB." *Journal of Business Ethics* 17 no.13 (October 1998): 1457-1469.

Dow, Warren and Crowe, Roy. "What Social Auditing Can Do for Voluntary Organizations," A review paper for Volunteer Vancouver, 1999,  
<http://www.vancouver.volunteer.ca>

Hill, Wan Ying, Ian Fraser and Philip Cotton. "Patients' voices, rights and responsibilities: On implementing social audit in primary health care." *Journal of Business Ethics* 17, no.13 (October 1998): 1481-1497.

Miles, Victoria. "Auditing Promises: One Bank's Story." *CMA Management*, June 2000, <http://www.managementmag.com/2000%5F06/june%5Fauditing.pdf>.

Perryman, Gavin and Talbot, John Talbot. *Social Auditing for Voluntary Organizations*. Vancouver: Perryman Publications, 1998.

VanCity. Its Annual Reports, which include Social Auditing reports: *VanCity's 1997 Social Report*, and *Guided by values, The VanCity Social Report 1998/99*, <http://www.vancity.com/socialreport>

### **UK/Commonwealth**

CBS Network Social Audit Programme, Community Business Scotland Network (which includes John Pearce) includes Social Audit Information Sheet; Social Audit spreadsheet summarised; Social Accounting and Audit: What is it? History and Current Practice of Social Accounting and Audit; Social Auditing Glossary; and Social Auditing Bibliography. Online at [www.cbs-network.org.uk/SocAuditing.html](http://www.cbs-network.org.uk/SocAuditing.html)

Clark, George. "Social Auditing – feedback control for organisations," The Caledonia Centre for Social Development, 2000. <http://www.caledonia.org.uk/social2.htm>

Pearce, John, Peter Raynard and Simon Zadek. *Social Auditing for Small Organizations: the Workbook*. London: New Economics Foundation, 1997. Purchase through <http://www.neweconomics.org>

Quality Standards Task Group. *Summary of Findings and Agenda for Action* and the *Summary of the Quality Survey*. 1999. <http://www.ncvo-vol.org.uk/asp/search/ncvo/main.aspx?siteID=1>

SETSAP. (1999) Several papers by the *Social Economy Transnational Social Auditing Programme, NICDA Social Economy Agency*, including: Overview: The Principles and Ethos of Social Auditing; Social Auditing and Social Economy; History of Social Auditing; and Developments in Social Auditing in Britain and Northern Ireland; with a bibliography, and directories of organizations which have undergone social audits in The Republic of Ireland, United Kingdom and Other Countries, and of training programs; some pages online beginning at [www.setsap.fsnet.co.uk/page2.html](http://www.setsap.fsnet.co.uk/page2.html) and they are all downloadable from <http://www.setsap.fsnet.co.uk/page20.html>

Zadek, Simon, C. Gonella, A. Pilling, and V. Terry. *Making Value Count: Contemporary Experience in Social and Ethical Accounting, Auditing, and Reporting*. 1998. <http://www.zadek.net/mvc.pdf>

## Survey Methods

### Canada

Stephenson, Mary Sue. "Research Methods Resources on the WWW. n.d.  
[http://www.slais.ubc.ca/resources/research\\_methods/default.htm](http://www.slais.ubc.ca/resources/research_methods/default.htm)

### United States

CDC EZ-Text, a free software program and manual from the US Centers for Disease Control & Prevention, to help create, manage, and analyze semi-structured qualitative databases: i.e., written (or transcribed) answers to questionnaires:  
<http://www.cdc.gov/hiv/software/ez-text.htm>

Creative Research Systems, "Resources for Survey Researchers," has tutorials on a survey design, significance, and an interactive Sample Size Calculator  
[www.surveysystem.com/resource.htm](http://www.surveysystem.com/resource.htm)

"ERIC Clearinghouse on Assessment and Evaluation," by the Educational Resources Information Center, <http://ericae.net> includes links to other free, full-text online resources and manuals on areas such as Evaluation, Research, and Statistical Analysis

Litkowski, Kenneth. *Using Structured Interviewing Techniques*. U.S. General Accounting Office (GAO), Transfer paper 10.1.5, 1991.  
<http://www.gao.gov/special.pubs/pe1015.pdf>

Motulsky, Harvey J. *Analyzing Data with GraphPad Prism*, GraphPad Software Inc., San Diego CA, a free introductory manual on statistics, 1999.  
<http://www.graphpad.com>

Polland, Ronald Jay. *Essentials of Survey Research and Analysis: A Workbook For Community Researchers*, for the Adolescent Pregnancy Prevention Grant, Duval County Health Department, Florida, 1999. <http://www.tfn.net/%7Epolland/qbook.html>

Program Development and Evaluation, of the University of Wisconsin - Extension Department, has numerous free resources for planning and implementing an evaluation at <http://www.uwex.edu/ces/pdande/evaluation/index.html> including fact sheets, manuals, and templates on: Questionnaire Design: Asking questions with a purpose; Sampling; Collecting Evaluation Data: An Overview of Sources and Methods; Collecting Evaluation Data: Direct Observation; Analyzing Quantitative Data; Community Group Member Survey; Community Group Member Survey: Using the Results; Collecting Evaluation Data: Surveys; Collecting Evaluation Data: End-of-Session Questionnaires; Templates for Using the Results of the Community Group Member Survey.

RobertNiles.com “Statistics Every Writer Should Know,” <http://www.robertniles.com/stats>

Trochim, Bill. *Bill Trochim's Center for Social Research Methods*, by a Cornell University Professor, is a comprehensive site on conducting research, with primers on various survey methods, to tutorials on statistical methods, with links to related resources 1999, <http://trochim.human.cornell.edu>

Zoomerang, at [www.zoomerang.com](http://www.zoomerang.com) allows users to design, conduct, and analyze simple evaluation surveys online.

## Appendix 2: Inventory of Financial Training and Voluntary Sector Management Resources

**Please Note:** A listing here does not constitute an endorsement; there has been no validation of the value or quality of the following programs in compiling this list: *caveat emptor*, particularly for those courses offered by non-accredited bodies.

### Academically-Based Canadian Programs

The following two inventories may be helpful as a starting point.

*The National Inventory of Voluntary Sector Management Training and Education Programs (June 2000)*, produced by Population and Public Health Branch at Health Canada covers courses and programs of accredited educational institutions, national voluntary organizations and non-accredited institutions. [http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national\\_inventory.pdf](http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national_inventory.pdf)

An inventory of *Voluntary Sector Leadership Education and Training Opportunities* can be found on the Web site for the Coalition of National Voluntary Organizations. This inventory focuses on leadership training provided by voluntary organizations, as well as educational institutions; the training covered includes financial management and accountability. The inventory was produced by the National Learning Initiative for the Voluntary Sector, under the Voluntary Sector Initiative. It was posted in early 2003. [http://www.nvo-onb.ca/projects\\_initiatives/nli/On-Line\\_Inventory/tofc\\_e.shtml](http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml)

### Academically-Based Nonprofit or Voluntary Sector Management Diploma or Degree Programs in Canada

Bachelor of Applied Nonprofit Studies, Mount Royal College  
4825 Richard Road SW, Calgary, Alberta, T3E 6K6  
Tel: 403-240-6111 Fax: 403-240-6698  
Homepage: [www.mtroyal.ab.ca](http://www.mtroyal.ab.ca)  
[http://www.mtroyal.ab.ca/Calendar/applied\\_degrees/BANPSpd.htm](http://www.mtroyal.ab.ca/Calendar/applied_degrees/BANPSpd.htm)

Human Services Administration, Sheridan College, a two-year diploma  
Sheridan College of Applied Arts and Technology  
1430 Trafalgar Road, Oakville, Ontario L6H 2L1  
Tel: 905-845-9430 Fax: 905-815-4027  
Homepage: [www.sheridanc.on.ca](http://www.sheridanc.on.ca)  
[http://www.sheridanc.on.ca/programs01\\_02/hsa/index.html](http://www.sheridanc.on.ca/programs01_02/hsa/index.html)

Human Services Management, a one-year diploma program at  
 Nova Scotia Community College, Annapolis Valley Campus  
 50 Elliott Road, Lawrencetown, NS B0S 1M0  
 Tel.: (902) 825-3491 Fax: (902) 825-2285 E-mail: [avadmissions@nscc.ns.ca](mailto:avadmissions@nscc.ns.ca)  
[http://www.nscc.ca/Learning\\_Programs/Programs/Human\\_Services.asp](http://www.nscc.ca/Learning_Programs/Programs/Human_Services.asp)

Interdisciplinary Studies in Nonprofit and Voluntary Sector Management  
 The Centre for Voluntary Sector Studies, Faculty of Business  
 Ryerson Polytechnic University  
 350 Victoria Street, Toronto, Ontario, Canada M5B 2K3  
 Tel.: (416) 979-5000 Ext. 6739, Fax: (416) 979-5294 Email: [cvss@acs.ryerson.ca](mailto:cvss@acs.ryerson.ca)  
<http://www.ryerson.ca/~cvss/isnvs1.html>

Management in the Non-Profit Sector, a certificate program at  
 Mohawk College of Applied Arts & Technology  
 P.O. Box 2034, Hamilton, Ontario, Canada L8N 3T2  
 Tel: (905) 575-2404 / (519) 759-7200, ext. 2404  
<http://www.mohawkc.on.ca/cecat/>

Non-Profit Sector Management, Centre for Applied Management  
 Lethbridge Community College  
 3000 College Drive South, Lethbridge, Alberta, T1K 1L6  
 Tel: 403-320-3200 Toll Free: 1-800-572-0103 Fax: 403-320-1461  
 Website: <http://www.lethbridgecollege.ab.ca/dept/nonprofit/nonforprofit/index.htm>  
<http://www.lethbridgecollege.ab.ca/dept/nonprofit/nonforprofit/courseschedule.htm>

Nonprofit Management and Leadership Program  
 Simon Fraser University  
 Non-Profit and Voluntary Sector Programs, Continuing Studies  
 Simon Fraser University at Harbour Centre  
 515 West Hastings Street, Vancouver, BC V6B 5K3  
 Fax (604) 291-5098.  
 Homepage: <http://www.sfu.ca/cstudies/bus/nonprofit/index.htm>

The Nonprofit Sector Leadership Program,  
 Henson College, Dalhousie University,  
 6100 University Avenue, Halifax, Nova Scotia, B3H 3J5  
 Tel: (902) 494-2526 Fax: (902) 494-6875 E-mail: [Henson-info@Dal.CA](mailto:Henson-info@Dal.CA)  
 A certificate program, with short courses in the areas of: Leading and Managing Non-Profit Organizations; Strategic and Operational Planning; Financial Management; Program Evaluation; Marketing and Public Relations; Human Resource Management; Fundraising and Resource Development:  
<http://www.dal.ca/~henson/nonprofit/index.html>

Nonprofit Management and Leadership Program,  
 Schulich School of Business, York University, Toronto  
 Room 318, Schulich School of Business  
 York University  
 4700 Keele Street, Toronto, ON, M3J 1P3  
 Tel: (416) 736-5092 Fax: (416) 736-5762 Email: [NMLP@schulich.yorku.ca](mailto:NMLP@schulich.yorku.ca)  
 Homepage: <http://www.schulich.yorku.ca/nmlp.nsf>

Public Policy and the Third Sector program, Queen's University  
 School of Policy Studies, Queen's University, Kingston, ON K7L 3N6  
 Tel: (613) 533-2159 Fax: (613) 533-2135 Email: [policy@qsilver.queensu.ca](mailto:policy@qsilver.queensu.ca)  
 This program is tied in with the Masters of Public Administration program; they also have special summer seminars available to graduate students in programs at other universities. Homepage: <http://policy.queensu.ca/sps/ThirdSector>

Voluntary Sector Management program, Grant MacEwan College, Edmonton  
 Registrar's Office, Grant MacEwan College, PO Box 1796, Edmonton AB T5J 2P2  
 Tel: (780) 497-5268  
<http://www.business.gmcc.ab.ca/vsm/default.html>

Voluntary Sector Management Program, Niagara Centre for Community Leadership,  
 Niagara College, P.O. Box 1005, 300 Woodlawn Road, Welland, ON L3B 5S2  
 Tel: (905) 735-2211 Ext. 7603 Fax: (905) 736-6006  
 Satellite campuses or seminars offered in St. Catharines, Niagara Fall, and Fort Erie  
 Offers one-day a week for eight weeks courses in Leadership; Staff and Volunteer  
 Management; Board Governance; Technology in the Voluntary Sector; Resource  
 Generation; Marketing; Planning; and Administration.  
[www.communityleadership.net](http://www.communityleadership.net)

## Academically-Based Voluntary Sector Management Professional Development Programs in Canada

*The National Inventory of Voluntary Sector Management Training and Education Programs (June 2000)*, produced by Population and Public Health Branch at Health Canada covers courses and programs of accredited educational institutions, national voluntary organizations and non-accredited institutions. [http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national\\_inventory.pdf](http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national_inventory.pdf)

An inventory of *Voluntary Sector Leadership Education and Training Opportunities* can be found on the Web site for the Coalition of National Voluntary Organizations. This inventory focuses on leadership training provided by voluntary organizations, as well as educational institutions; the training covered includes financial management and accountability. The inventory was produced by the National Learning Initiative for the Voluntary Sector, under the Voluntary Sector Initiative. It was posted in early 2003. [http://www.nvo-onb.ca/projects\\_initiatives/nli/On-Line\\_Inventory/tofc\\_e.shtml](http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml)

The Coady International Institute at St. Francis Xavier University, Nova Scotia offers a 4-week Certificate for Women: Community Development Leadership, with modules in Community-Based Development (Philosophies and theories of development: Adult education; Community-based organizing; Gender and development; Programming Skills); Program planning (including budgetary) (Program management; Monitoring and evaluation; Organizational Leadership) and Strategic planning (Effective leadership; Organizational theory; Human relations; Financial management)

Coady International Institute

St. Francis Xavier University

PO Box 5000, Antigonish, NS B2G 2W5

Tel: (902) 867-3953 Fax: (902) 867-3907 E-mail: [mtoogood@stfx.ca](mailto:mtoogood@stfx.ca)

[http://www.stfx.ca/institutes/coady/text/programs\\_educational\\_certificate\\_women.html](http://www.stfx.ca/institutes/coady/text/programs_educational_certificate_women.html)

The Cultural Management Programs, Division of Continuing Studies, University of Victoria, has both in-person and distance learning courses.

Cultural Management Programs, Division of Continuing Studies

University of Victoria, PO Box 3030 STN CSC, Victoria, BC V8W 3N6

Tel: (250) 721-8462 Fax: (250) 721-8774 E-mail: [crmp@uvcs.uvic.ca](mailto:crmp@uvcs.uvic.ca)

<http://www.uvcs.uvic.ca/crmp/welcome.htm>

The Institute in Management and Community Development/Institut de développement communautaire, Concordia University

7141 Sherbrooke Ouest CC-326 Montréal, QC H4B 1R6

Tel: (514) 848-3956 Fax: (514) 848-4598

E-mail: [instdev@alcor.concordia.ca](mailto:instdev@alcor.concordia.ca)

A week-long summer institute, with dozens of workshops.

[http://www.concordia.ca/cont\\_ed](http://www.concordia.ca/cont_ed)

The Niagara Centre for Community Leadership, Niagara College, Welland Ontario  
Niagara College, P.O. Box 1005, 300 Woodlawn Road, Welland, ON L3B 5S2  
with satellite campuses or seminars offered in St. Catharines; Niagara Falls; and Fort Erie. Skills Development courses for Board Members or staff in Administrative, Board Governance, Human Resources, Leadership, Marketing, Planning, Resource Generation, and Technology Skills Development.

<http://www.communityleadership.net>

The Nonprofit Sector Leadership Program, Henson College

Dalhousie University, 6100 University Avenue, Halifax, Nova Scotia, B3H 3J5

Tel: (902) 494-2526 Fax: (902) 494-6875 E-mail: [Henson-info@Dal.CA](mailto:Henson-info@Dal.CA)

Offers short courses in the areas of: Leading and Managing Non-Profit Organizations; Strategic and Operational Planning; Financial Management; Program Evaluation; Marketing and Public Relations; Human Resource Management; Fundraising and Resource Development: <http://www.dal.ca/~henson/nonprofit/index.html>

The Schulich School of Business Executive Development Program, York University, Toronto <http://www.schulich.yorku.ca/ssb-extra/executivedevelopment.nsf/allwebdocuments/executive+development> offers several two-day courses with program themes such as Executive Program in Leadership: Compete to Win.

Interdisciplinary Studies in Nonprofit and Voluntary Sector Management  
The Centre for Voluntary Sector Studies, Faculty of Business  
Ryerson Polytechnic University, Toronto, ON  
<http://www.ryerson.ca/~cvss/isnvsm1.html>  
Distance-learning certificate: <http://ce-online.ryerson.ca/de>

### **Portal Sites or Other Directories of Academically-Based Nonprofit or Voluntary Sector Management Courses, and Business and Accounting Programs in Canada**

The Association of Canadian Community Colleges, allows a search by program of all the community colleges in Canada, using key words:  
[http://www.accc.ca/english/Colleges/programs\\_database.cfm](http://www.accc.ca/english/Colleges/programs_database.cfm)  
(e.g., “business administration” (166 programs at 64 colleges); “voluntary sector” (one, at Grant MacEwan College); and “Non-Profit” (one, at Lethbridge Community College).

The Association of Universities and Colleges of Canada, *The Directory of Universities*, an online directory at [http://www.aucc.ca/index\\_e.html](http://www.aucc.ca/index_e.html) enables searches by program area or by keywords (e.g., “Voluntary Sector”). Searches can also be restricted to particular provinces, or type of diploma or degree.

Association of Atlantic Universities. *University Distance Education Courses*, online directory at <http://www.dal.ca/~aau/>

Betcherman, Gordon *et al.* *The Voluntary Sector in Canada: Literature Review and Strategic Considerations for a Human Resource Sector Study*.1999.  
Contains an inventory of training programs as an Appendix.  
[http://www.cprn.org/docs/work/vscl\\_e.pdf](http://www.cprn.org/docs/work/vscl_e.pdf)

Campus Program Canada, online directory with links to Canadian University Programs, at <http://www.campusprogram.com/canada/index.html> including:

Canadian Education Resource Directory, at [www.canlearn.ca/English/find/findit2.html](http://www.canlearn.ca/English/find/findit2.html)

Canadian Centre for Social Entrepreneurship, School of Business, University of Alberta, Edmonton, has a portal site, the “Social Entrepreneurship Hub,” with links to nonprofit management programs and other resources: <http://www.bus.ualberta.ca/ccse/seh/main.htm>

The nonprofit management courses can be found at: <http://www.bus.ualberta.ca/ccse/seh/nonprofit.htm>

Canadian Evaluation Society. "Canadian Evaluation Society Post-Secondary Evaluation-Related Courses," a listing of Canadian university courses related to evaluation as of June 2001, compiled by Sue Licari, online at <http://www.evaluationcanada.ca/site.cgi?s=6&ss=6&lang=en>

Charity Village. "The Learning Institute," an online directory of academic training centres, 2001. <http://www.charityvillage.com/cv/learn/index.asp>

Educational Directories Unlimited, Inc. (2001) *GRADSCHOOLS.COM*; includes:  
 BUSINESS ADMINISTRATION (MBA) Graduate Schools in Canada:  
[http://www.gradschools.com/listings/Canada/bus\\_admin\\_canada.html](http://www.gradschools.com/listings/Canada/bus_admin_canada.html)  
 PUBLIC ADMINISTRATION, PUBLIC POLICY Graduate Schools in Canada:  
[http://www.gradschools.com/listings/Canada/pubpol\\_canada.html](http://www.gradschools.com/listings/Canada/pubpol_canada.html)  
 Excite (2000) "MBA programs,"  
[http://www.excite.ca/business/business\\_education/mba\\_programs](http://www.excite.ca/business/business_education/mba_programs)

Learning Resource Centre, a program of Grant MacEwan College in conjunction with its Voluntary Sector Management program, has a portal site on Voluntary Sector Management, which lists and links most of the Canadian universities and colleges with nonprofit management training <http://www.lrc.macewan.ca/>

The MBA Program Information Site. (2001) [www.mbainfo.com](http://www.mbainfo.com)

International Centre for Distance Learning (CDL). (2001) "Providers" [of Distance Learning], can be searched by country, and then by type of institution or degree, International Centre for Distance Learning: <http://icdl.open.ac.uk/provider.ihtml>

World Wide Learn. (1999) "World Wide Learn: The World's Directory of Online Courses, Online Learning, and Online Education," Calgary. Includes:  
 Online Business Degree Programs: [www.worldwidelearn.com/business-degrees.htm](http://www.worldwidelearn.com/business-degrees.htm)  
 Online Business Courses & Education: [www.worldwidelearn.com/business-courses.htm](http://www.worldwidelearn.com/business-courses.htm)  
 Online Business Degree Programs: [www.worldwidelearn.com/business-degrees.htm](http://www.worldwidelearn.com/business-degrees.htm)  
 Online MBA Programs: [www.worldwidelearn.com/online-mba.htm](http://www.worldwidelearn.com/online-mba.htm)

Open Learning Agency (in Burnaby, B.C.), Bachelor of Business Administration (Public Sector Management), <http://www.ola.bc.ca/bcou/programs/bobaps.html>  
 or the OLA Management Degree: <http://www.ola.bc.ca/bcou/programs/boba.html>  
 E:mail [student@ola.bc.ca](mailto:student@ola.bc.ca), or call student services at (604) 431-3300, or toll-free at 1-800-663-9711. 4355 Mathissi Place, Burnaby, BC V5G 4S8

## Providers of MBA programs

(source: The MBA Program Information Site, <http://www.mbainfo.com>)

Centre for Innovative Management, Athabasca University  
301 Grandin Park Plaza, 22 Sir Winston Churchill Ave, St Albert AB, T8N1B4, Canada  
Tel: 403-459-1144 Fax: 403-459-2093  
Tel.: 1-800-561-4650  
Homepage: <http://www.athabascau.ca>

Faculte d' administration, University of Moncton  
Moncton, New Brunswick, E1A 3E6, Canada  
Tel: 506-858-4446 Fax: 506-858-4093  
Homepage: <http://www.umoncton.ca>

Faculty of Administration, University of Ottawa  
136 Jean-Jacque Lussier, Room 245, PO Box 450 Stn A  
Ottawa, Ontario, Canada K1N 6N6  
Tel: 613-562-5731 Fax: 613-562-5912  
Homepage: <http://www.uottawa.ca>

Henley MBA Program, CGA-Ontario  
240 Eglinton Av. East, Toronto, Ontario, Canada  
Tel: 416-322-6520 ( Ext 359) Fax: 416-322-6481  
Homepage: via <http://www.cga-canada.org>

Management Programs Division, Royal Roads University (also requires 33 weeks attendance in Victoria)  
2005 Sooke Rd, Victoria, BC, Canada, V9B 5Y2  
Tel: 250-391-2505 Toll free 1- 877-778-6227 Fax: 250-391-2610  
Homepage: <http://www.royalroads.ca>

Queen's MBA Program, Queen's University  
Macintosh-Corry B118, Kingston, Ontario, K7L3N6, Canada  
Tel: 613-545-2302 Fax: 613-545-6281  
Homepage: <http://www.queensu.ca>

## College-Based Financial Management Diploma Programs in Canada

Algonquin College of Applied Arts and Technology  
main campus: 1385 Woodroffe Avenue, Nepean, Ontario, K2G 1V8  
Tel: 613-727-4723 Fax: 613-727-7684, with other campuses in Hawkesbury, Kanata, Pembroke, Perth, and Ottawa. Homepage: [www.algonquincollege.com](http://www.algonquincollege.com)

British Columbia Institute of Technology  
 3700 Willingdon Avenue, Burnaby, BC, V5G 3H2  
 Tel: 604-434-5734 Fax: 604-434-6243  
 Homepage: [www.bcit.ca](http://www.bcit.ca)

First Nations Financial Management:  
 Cambrian College of Applied Arts and Technology  
 1400 Barrydowne Road, Sudbury, Ontario, P3A 3V8  
 Tel: 705-566-8101 Toll Free: 800-461-7145 Fax: 705-524-7329  
 Homepage: [www.cambrianc.on.ca](http://www.cambrianc.on.ca)

Mount Royal College  
 4825 Richard Road SW, Calgary, Alberta, T3E 6K6  
 Tel: 403-240-6111 Fax: 403-240-6698  
 Homepage: [www.mtroyal.ab.ca](http://www.mtroyal.ab.ca)

Nunavut Arctic College  
 PO Box 160, Iqaluit, Nunavut, X0A 0H0  
 Tel: 819-979-4114 Fax: 819-979-4118  
 Homepage: [www.nac.nu.ca](http://www.nac.nu.ca)

## Non-academically Based Canadian Programs

*The National Inventory of Voluntary Sector Management Training and Education Programs (June 2000)*, produced by Population and Public Health Branch at Health Canada covers courses and programs of accredited educational institutions, national voluntary organizations and non-accredited institutions. [http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national\\_inventory.pdf](http://www.hc-sc.gc.ca/hppb/voluntarysector/pdf/national_inventory.pdf)

An inventory of *Voluntary Sector Leadership Education and Training Opportunities* can be found on the Web site for the Coalition of National Voluntary Organizations. This inventory focuses on leadership training provided by voluntary organizations, as well as educational institutions; the training covered includes financial management and accountability. The inventory was produced by the National Learning Initiative for the Voluntary Sector, under the Voluntary Sector Initiative. It was posted in early 2003. [http://www.nvo-onb.ca/projects\\_initiatives/nli/On-Line\\_Inventory/tofc\\_e.shtml](http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml)

Canadian Society of Association Executives (CSAE), offers five courses based on association management competencies via the Internet: 1) Association Leadership, Change, Strategy and Structure; 2) Association Membership Services; 3) Association Operations I (Operations Support – includes Financial and Management Accounting); 4) Association Operations II (Products and Services); and 5) Developments in Association Management. <http://www.csaec.com/client/csaec/CSAEHome.nsf/web/AME+Program?OpenDocument>

Certified Management Accountants (CMA) -Canada, the Certified Management Accountants Association, homepage: <http://www.cma-canada.org> offers some online professional development courses to non-members, including the Balanced Scorecard; Redesigning the Finance Function; Target Costing; and Strategic Cost Management; described both online and at [http://www.cma-canada.org/attachments/vlc-catalog-new\(secure\).pdf](http://www.cma-canada.org/attachments/vlc-catalog-new(secure).pdf)

Charity Village. "The Learning Institute," Online directory and listings of shorter workshops and professional development events:  
<http://www.charityvillage.com/cv/learn/index.asp>

Coalition of National Voluntary Organizations, The. *Voluntary Sector Leadership Education and Training Opportunities (2003)*. This inventory focuses on leadership training provided by voluntary organizations, as well as educational institutions; the training covered includes financial management and accountability. The inventory was produced by the National Learning Initiative for the Voluntary Sector, under the Voluntary Sector Initiative. [http://www.nvo-onb.ca/projects\\_initiatives/nli/On-Line\\_Inventory/tofc\\_e.shtml](http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml)

Consultants: can provide individualized training programs, and some also conduct seminars and workshops for many organizations at once. They can be found through:

- the "Management Consultants" in the Yellow Pages;
- a registry of consultants and other service providers maintained by Charity Village <http://www.charityvillage.com/marketplace/consult.html>
- a registry has been developed by the Voluntary Sector Initiative itself <http://www.vsi-isbc.ca/eng/registry.cfm>
- a registry compiled annually by the Canadian Centre for Philanthropy
- the Canadian Association of Management Consultants, <http://www.camc.com/home.asp> which has a "Find a Consultant" search engine. (And its own training and certification program for management consultants)
- most Volunteer Centres and United Ways also have lists of some consultants who provide training, sometimes in conjunction with them: see [http://www.volunteer.ca/volunteer/vol\\_centres.htm](http://www.volunteer.ca/volunteer/vol_centres.htm) for a listing of most Volunteer Centres and <http://www.unitedway.ca/english> for contact information on the 125 local Canadian United Way/Centraide branches.

"Management Advisory Service," A free program organized by the Volunteer Centre of Toronto, 2001. <http://www.volunteertoronto.on.ca/mas/mas1.htm>

Public Service Commission (PSC). *Directory of Courses and Services, April, 2001 - March 2003*. Ottawa: Training and Development Canada, Public Service Commission, 2001.

Treasury Board of Canada Secretariat (TBS) "FINANCE" courses, Treasury Board of Canada Secretariat, 2001. [http://www.edu.psc-cfp.gc.ca/tdc/course2000/finance\\_e.htm](http://www.edu.psc-cfp.gc.ca/tdc/course2000/finance_e.htm)

Treasury Board of Canada Secretariat (TBS). *FIS Training Framework*, Treasury Board of Canada Secretariat, 2001. [http://www.tbs-sct.gc.ca/fin/FIS-SIF/sigs/fis\\_training/framework/FISTraFra\\_e.html](http://www.tbs-sct.gc.ca/fin/FIS-SIF/sigs/fis_training/framework/FISTraFra_e.html)

## **Distance-Learning Nonprofit or Business Management Programs based in the United States**

AMBAI. (2001) Online Management and Business Administration Certificate Program, American Management and Business Administration Institute, Cambridge, MA. <http://www.ambai.org>

Association Management 101 Online, a US-based (Florida) three-hour (cumulative) online course by the Harris Management Group for managers and board members to learn about the History and Impact of Associations in America; Terminology, Documents and Processes for Efficient Association Operation; Working with Boards, Committees and Volunteers; Role of Associations in Influencing Government; Ways to Engage Members, Recruit and Retain; How to Reduce Risk and Liability; Insurance and Finance Issues; and Trends and Resources for Association Management and Job Success. <http://www.hmg.learnsomething.com>

Case Western Reserve University: <http://www.cwru.edu/msass/mandelcenter/index.html>  
Distance Learning For Nonprofit Organizations by Internet and E-Mail, workshops and Courses in Nonprofit Management and Fundraising from Educational Funding Strategies, based in Suffern, NY: Financial Management Training Center: <http://www.exinform.com/training/index.html> Has an online training program developed by Matt H. Evans, CPA, CMA, CFM which is free, unless you want it for credit: with downloadable modules so far in: Evaluating Financial Performance; Financial Planning and Forecasting; Capital Budgeting Analysis; Managing Cash Flow; and more, with others to be developed. The whole course to date can be downloaded in one compressed word file: [www.exinform.com/training/zipcourses.zip](http://www.exinform.com/training/zipcourses.zip)

George Mason University Graduate Certificate In Nonprofit Management: <http://www.gmu.edu/departments/npmp> or <http://www.gmu.edu/departments/mpa/npmp.htm>

Indiana University-Purdue University-Indianapolis, Center on Philanthropy, Certificate in Nonprofit Management: <http://www.philanthropy.iupui.edu>

The Institute for Nonprofit Organization Management: <http://www.inom.org> at the University of San Francisco offers an Executive Certificate in Nonprofit Management: <http://www.inom.org/ed/index.html>

The Institute for Nonprofit Management, an online Nonprofit Management “University” based in Dallas and Centreport, TX has developed a series of self-study management courses offered on a continuing education basis. <http://www.inpm.pdx.edu/>

The Learning Institute for Nonprofit Organizations, a collaboration between the University of Wisconsin Extension, and the Society for Nonprofit Organizations: <http://www.uwex.edu/li>

The Nonprofit Management “University,” of the International Alliance of Grant and Nonprofit Management Consultants. <http://www.iaogwanc.org/npmu/progover.asp>

“Real Life Accounting for Non-Accountants” [www.reallifeaccounting.com/default.asp?affilcode=wwl](http://www.reallifeaccounting.com/default.asp?affilcode=wwl) “The Basics for Non-Accountants in 20 Hours or Less.... a quick and easy self-tutorial accounting course” (this item was listed on the WorldWideLearning Directory based in Calgary, <http://www.worldwidelearn.com/accounting-courses.htm#online> courses )

Regis University, Masters in Nonprofit Management: <http://www.regis.edu/spsgrad>

The University of Massachusetts Amherst has an online Certificate Program on the Fundamentals of Arts Management: <http://www.umass.edu/aes> or <http://www.umass.edu/contined/online.html>

The University of Illinois at Chicago Great Cities Institute, Certificate in Nonprofit Management: <http://www.uic.edu/cuppa/gci/programs/profed/online>

University of Maryland Masters of Science in Management: <http://www.umuc.edu/prog/gsmtdist/dist-ed.html>

## **Portal Sites of Academic Nonprofit or Voluntary Sector Management Courses and Professional Development Programs in the United States**

Minnesota Organization Development Network (MNODN). “Educational Programs in Organization Development (OD).” n.d. [http://www.mnodn.org/about\\_OD/OD\\_progs.htm](http://www.mnodn.org/about_OD/OD_progs.htm)

Mirabella, Roseanne M and Wish, Naomi B. *Nonprofit Management Education: Current Offerings In University Based Programs*, Seton Hall University, 2001. <http://pirate.shu.edu/~mirabero/Kellogg.html>

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## **Textbooks on Accounting and Financial Management Used in Academic Nonprofit Management and Public Administration Courses**

Anthony, Richard N. and Young, David. W. *Management control in nonprofit organizations*, 6<sup>th</sup> ed. Homewood, IL: Irwin/McGraw-Hill, 1999.

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Blazek, Jody. *Financial Planning for Nonprofit Organizations*. New York: John Wiley & Sons, Inc., 1996.

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Engstrom, J. H. and Hay, L. E. *Essentials of Accounting for Governmental and Not for profit Organizations*, 5<sup>th</sup> ed. Homewood, IL: Irwin/McGraw-Hill, 1999.

Finkler, Steven A. *Financial Management for Public, Health and Not-for-Profit Organizations*. New Jersey, Prentice-Hall, Inc., 2000.

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## Resources From The Capacity Joint Table

The Capacity Joint Table (CJT) was one of seven Government of Canada-voluntary sector tables established under the Voluntary Sector Initiative (VSI). The VSI's long-term objective is to strengthen the voluntary sector's capacity to meet the challenges of the future, and to enhance the relationship between the sector and the federal government in order to better serve Canadians.

### Skills Development and Human Resources Management

Developing Human Resources in the Voluntary Sector (HRVS) [www.hrvs-rhsbc.ca](http://www.hrvs-rhsbc.ca)

National Learning Initiative (NLI): A National Skills and Learning Framework for the Voluntary Sector and Voluntary sector leadership competencies [www.nvo-onb.ca](http://www.nvo-onb.ca)

### Research and Information Sharing

The Capacity to Serve: A Qualitative Study of the Challenges Facing Canada's Nonprofit and Voluntary Organizations [www.nonprofitscan.ca](http://www.nonprofitscan.ca)

National Survey of Nonprofit and Voluntary Organizations (NSNVO) [www.nonprofitscan.ca](http://www.nonprofitscan.ca) (2004)

Johns Hopkins Comparative Nonprofit Sector Project [www.nonprofitscan.ca](http://www.nonprofitscan.ca) (2004)

National Survey of Giving, Volunteering, and Participating (NSGVP) [www.givingandvolunteering.ca](http://www.givingandvolunteering.ca)

### Policy Capacity

Policy Internships and Fellowships: Bridging the Policy Dialogue Between Voluntary Organizations and the Federal Government [www.cvsrd.org](http://www.cvsrd.org) and <http://publicadmin.uvic.ca/cpss>

Participating in Federal Public Policy: A Guide for the Voluntary Sector [www.vsi-isbc.ca](http://www.vsi-isbc.ca)

### Financial Capacity

Funding Matters: The Impact of Canada's New Funding Regime on Nonprofit and Voluntary Organizations [www.ccsd.ca](http://www.ccsd.ca)

Resources for Accountability and Financial Management in the Voluntary Sector [www.vsi-isbc.ca](http://www.vsi-isbc.ca)

Inventory of Effective Practices in Financing and Resourcing of Voluntary Sector Organizations in Canada [www.vsi-isbc.ca](http://www.vsi-isbc.ca)

These projects are funded by the Government of Canada through the Voluntary Sector Initiative. For more information, visit [www.vsi-isbc.ca](http://www.vsi-isbc.ca).