

Not-for-profit management system

A possible assessment tool

By Jens Mueller, Julie Rickman and Ngamau Wichman-Tau

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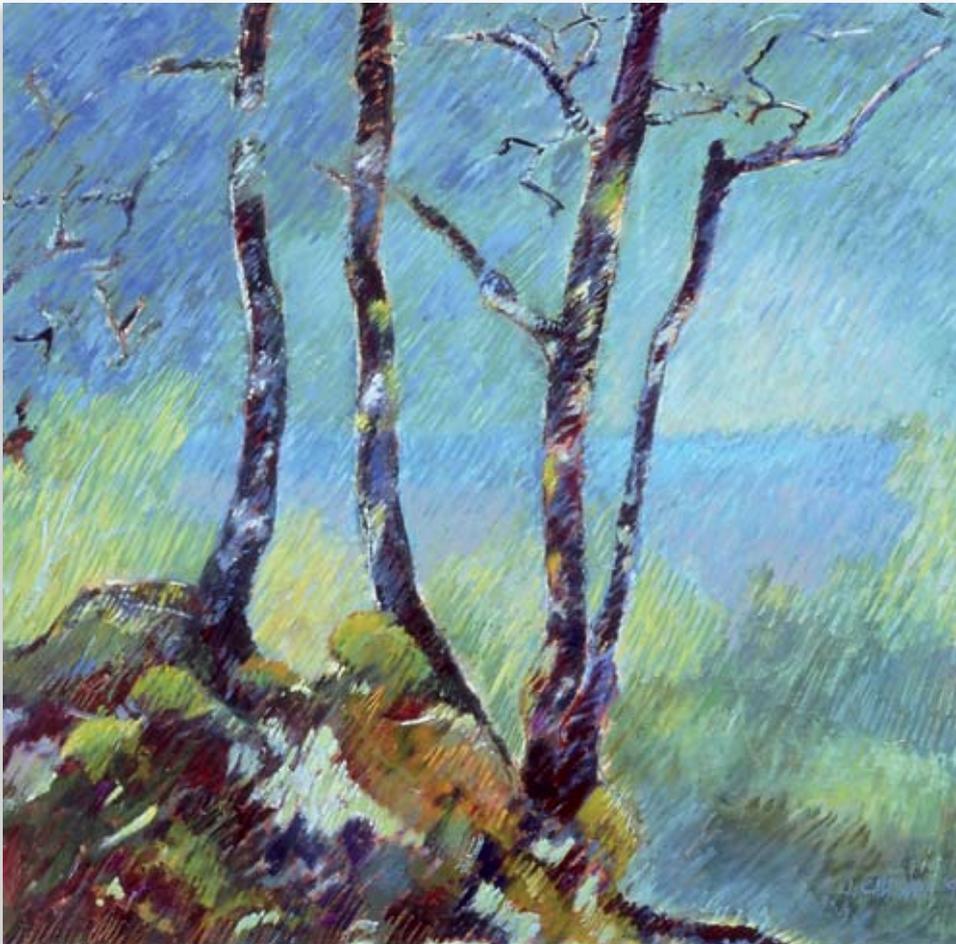
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A systematic approach to demonstrating accountability may help NPOs meet the increasing demands of both donors and government.

Non-Profit Organisations (NPOs) have diffuse objectives and outcomes, but they are not immune from demands by funding bodies and regulators for greater accountability for the funding they receive¹. In fact, it is a critical issue for non-profit operators as it relates to one of their central management

strategies: The continuing availability of appropriate funding. However, as Lester M. Salamon, of John Hopkins University, noted in 1999: "...important questions have been raised about the effectiveness and accountability of non-profit organisations...this (and more) have undermined public confidence in the sector and prompted questions about the basic legitimacy of the special tax and legal benefits it enjoys."²

Demands for greater accountability for all NPOs also originate from public wariness following high profile cases of financial mismanagement. For example, after the relief effort following the attacks on the World Trade Centre in the New York in 2001, concerns were expressed about the number of NPOs that formed around the tragedy and their ability to deal with the amounts of money



JENNI CALDWELL, *United*, 1991, oil on board. (580 x 600mm) The University of Auckland Collection

they received. Daniel Borochoff, the President of the American Institute of Philanthropy, was one of those who voiced concern. "Money came in so quickly," he said, "that charities didn't have a budget or plan to best handle it. But there has been such poor management and a lack of public accountability, some of which I believe was also self-serving."³ In a telephone survey of 1,820 randomly selected Americans four years later, only 19 percent of respondents said charitable organisations do a good job. Sixty-six percent of those interviewed thought charitable organisations waste a great deal or fair amount of money.⁴ In a country where private philanthropy is a significant part of civic activity, such criticism threatens the continuity of funding for many entities.

In such an environment, it is not only the recipients who are under watchful eyes. Donors themselves are subject to scrutiny in their use of funds they provide to NPOs, and Zaniello points out the accountability of donors to their boards of directors: "Their interest in grantee accountability extends from a commitment to being accountable themselves."⁵ Using examples from Tanzania, Kelsall believes that donor auditing requirements are "sullied with the profanity of corruption" and can be used for disciplinary action by both government and foreign providers.⁶

In New Zealand, the issue has been highlighted by a recent jailing of a former politician for the misuse of funds from a trust set up to help children with literacy.⁷ And here, the government is addressing concerns over the transparency of the strategic accountability of all NPOs by the introduction of a Charities Commission, with which charities will have to register in order to gain or retain their tax exempt status. The Commission will receive annual returns and financially monitor charities, as well as provide advice on governance and management.⁸ This follows similar moves in other countries, and there is no indication yet that such a registration system, without any audited performance evaluation, will provide donors and other stakeholders with meaningful information.

Management challenges for NPOs are further complicated by different reporting requirements for each of their funding bodies, a reality they describe as onerous—particularly where funding criteria changes from one funding round to the next.⁹ NPOs express concern that accountability continues to focus on the number of clients and services provided, rather than tracking improvements in outcomes.¹⁰ The Donor focus on "outcomes" rather than outputs¹¹ puts the onus on NPOs to find a way to demonstrate their achievements in a readily understandable format.

Indigenous issues

Indigenous NPOs are more likely than other NPOs to be dependant on mostly government rather than private funding. In the United States, it is estimated that Native American NPOs receive 1/20 of one percent of private philanthropic dollars,¹² leaving them disproportionately worried about funding surety. However, many indigenous organisations also believe the "burden of proof" sits more heavily on them than on other kinds of NPOs.¹³ Some indigenous non-profit groups feel they are subject to greater demands for transparency in their accountability processes than other non-profit groups.¹⁴

Brian Wyatt, the Director of the Goldfields Land & Sea Council in Australia told a United Nations conference in 2001 that "the very high level of accountability required for Aboriginal funding is not required of other funded organisations—I am not aware of any other area of government funding that gets so much scrutiny."¹⁵ Government agencies that fund NPO activities, such as ATSIC in Australia, convey greater scrutiny over those they fund as a corollary of the great level of public scrutiny they themselves receive. "The fact is ATSIC is subject to more scrutiny than most other agencies, because it is an indigenous-controlled organisation in a very exposed area of government."¹⁶

The perceived effect of requirements for accountability may seem to undermine the indigenous economic and social values¹⁷ and the demands can be considered at odds with cultural values of some indigenous groups.¹⁸ Chew and Greer's research in 1977 provided the example of how the enforcement of Western forms of accountability on Aboriginal communities "cuts across [Aboriginal] ways of doing things," and that, "systems of accountability should take into account the particular context in which they operate."¹⁹ In Canada, a 1996 study of accountability from the perspective of First Nations people, found "that the current reporting regime was of limited value to First Nations, and that the requirements to provide information to the government were onerous."²⁰

Maori NPOs

In New Zealand, a 1995 survey by Ernst and Young found that providers servicing a predominantly Maori clientele were more likely to be under financial stress.²¹ More recently, there has been strong media interest in funding which is made available specific to Maori-focused programmes in New Zealand, such as the Pipi Foundation and Te Wananga o Aotearoa. Lawyer and author Moana Jackson places responsibility for this scrutiny at the doorstep of the media, with "instances which they gleefully uncover of supposed Maori greed and lack of accountability."²²

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In 2004, Helmut Karewa Modlik outlined the following issues that need to be considered in regard to directors of Maori NPOs:

- The tribal linkages the director has may result in expectations being held of them separate from and equal to those of formal accountability
- Qualities that look good in a report may be culturally inappropriate as they diminish a person's mana. Qualities of humility and selflessness may be more associated with leadership than those of "selling" oneself.
- The split between governance and operational management does not exist in Maori leadership models.²³

Modlik concludes that Directors of Maori organisations are rarely faced with "simple" decision-making but are always "between a rock and a hard place" because they tend to operate in communities characterised by "serious and persistent social and economic dysfunction."²⁴

We suggest that this issue points to the need for an objective measurement standard—which could be used by external parties and those not consummate with the understanding of such intricate tribal and other cultural norms and standards—to understand the set-up and structural layout of an organisation.

Toward a reporting tool

The challenge now exists to find a reporting tool that can satisfy both donor and NPO interests. Building sustainable relationships with donors is the key to security of funding. One way to achieve this is through relevant and transparent accounting, auditing and reporting measurements.²⁵ NPOs need support to overcome preconceptions about accountability and transparency, presumably to a recognized standard of credibility, while continuing to attend to the needs of their constituents. We look with great empathy at the enormous time commitments made by managers, staff and volunteers of many NPOs, and we recognize that any additional time spent on reporting and disclosure tasks will likely detract from their core "business". Nevertheless, if reporting to external parties intensifies and becomes part of good governance practice, it may as well be based on a standardized and transparent system. It is with this understanding that we have attempted to develop an approach which might support NPOs and boards in structuring strong and sustainable relationships with donors, while at the same time being able to attend to their key organisational objectives.

Research conducted in 2004 by the University of Waikato School of Management²⁶ investigated the relationships between donors and NPOs in order to explore how NPO donor stakeholder relationships could be supported through an independent external audit process that enhanced accountability. The research

revealed that nearly 50 percent of NPO managers did not understand their donor needs. The research formed part of the School's Action Research Project programme for Executive MBA students dubbed "The Looking Glass Company" (TLG). The participants set out to determine if need existed for a benchmarking or label system that would provide measures of accountability and if such a system could then be used to positively impact on Donor/NPO relationships.²⁷

The research indicated that there was a need for the proposed kind of information exchange, and that its components should include an evaluation of the quality of services as well as the effectiveness of the management practices of NPOs. Furthermore, this work found that there was a call by NPOs for assistance with learning and implementation of activities to improve performance. Of the 16 donor organisation responses, 76.5% stated that they would be interested in such a system. Of the 353 NPO responses, 68.3% stated that they would see value in a system that displayed the effectiveness of their organisation. Given the suspicious nature of many NPOs when it comes to soliciting and accepting advice from outside the sector, we found these response rates remarkable.

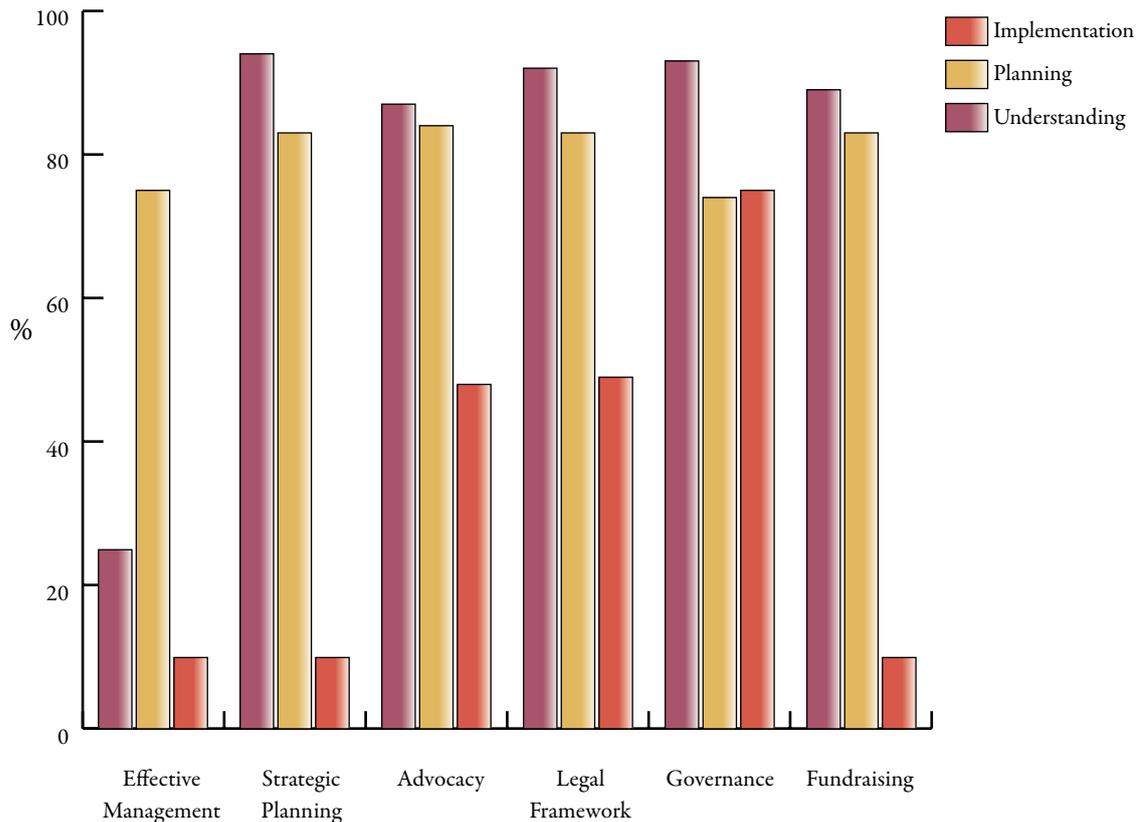
Prompted by the survey results, the research team went on to develop the original version of the Looking Glass Evaluation Tool (LGET) to evaluate the gaps between NPOs' perceived performance and what they actually did in their governance and management systems, and how the identified gaps could be best filled. This earlier tool included self-assessment data only.

The Looking Glass Evaluation Tool (LGET)

We found through discussions with the donor population that self-administered reviews, even when aided through same-sector involvement of outsiders, are considered less credible than externally applied reviews. We speculate that donors, usually operating in a highly transparent stakeholder-driven commercial environment, are beginning to apply similar governance and transparency rules to NPOs as they already exist in the for-profit environment. Similar to the "independent" directors operating an audit committee, we believe there is value to an external and thus unbiased and independent organisation, to create a credible review for the NPOs they support. We felt that this could be addressed by NPOs providing donors with a performance scorecard or other externally applied evaluations.

The LGET was developed with initiatives like the proposed New Zealand Charities Commission in mind. The updated version of the tool presented in this article is enhanced through an audit component, administered through a trained external reviewer, in consultation with the organisation. Our hypothesis was that this tool, when applied in a standardised, competent and

Figure 1: Example of an LGET Analysis



unbiased manner, could fill the void of transparent information about structural competence that currently appears to divide donors and NPOs. The authors also hypothesized that a review tool for NPOs might reduce the workload for NPOs to comply with different donor-specific documentation requirements. Such a tool would need to be externally applied and validated to avoid the appearance of self-interested reporting. If this tool were also accepted by donors as a “standard”, it could replace the specific reporting requirements of many donors, and organisations which demonstrate a better-than-average structural competence could solicit donor funds more effectively—and thus deliver more sustainable outcomes.

The LGET is both a description and a monitored/verified self-evaluation of an NPO’s governance and management systems. It does not review the content outcomes of the NPO’s work. It utilises a framework of six dimensions (see Figure 1 and sidebar “Case Study”), which describe the various governance and management functions of the organisation. Each dimension represents a group of related governance or managerial functions common to NPOs. The design was partially based on the work of Salamon²⁸ and partially, also, on the ISO 9000 quality standards.

The LGET tool questions an organisation about its governance processes. The assumption is that good governance in an NPO is at least as important as in the

for-profit arena, given the usually diverse stakeholder groups, uncertainty of funding, varying levels of engagement of its leaders, etc. We note with emphasis, that this tool does not attempt to measure the outcomes of an NPO’s efforts. We felt woefully incompetent to determine whether the reading levels of rural children improved, or to what extent social welfare advice created better families. This tool exclusively measures organisational effectiveness and then draws, yet untested, inferences as to the sustainability of these organisations. The model intentionally stops short on measuring content/outcomes, but presumes that a measurable organisational structure is required in order to deliver sustainable outcomes—however this nexus has not yet been proven.

The LGET asks the organisation to evaluate itself on its understanding, planning and implementation of governance issues with a range of questions, such as:

- Does the organisation have a transparent organisational structure?
- Are the roles and responsibilities of staff, boards, and directors documented?
- Does the organisation administer a process for communication training?
- Does the organisation administer a process for decision making?
- Are decisions communicated effectively?

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How the tool works

The tool is introduced to the NPO by trained facilitators, who explain each of the six dimensions of the tool (Effective Management, Strategic Planning, Advocacy, Legal Framework, Governance and Fundraising). The emphasis throughout is on giving support to the NPO, and they are aware that the purpose of the evaluation is to add value to their organisation. The NPO is told how this enhanced self-awareness is used to plan a development process, focusing on its understanding, planning and implementation of desired governance and managerial functions.

The tool initially functions subjectively, polling the organisation's perceptions of its governance and managerial functionality, facilitated through an intense questioning system. We elected for this method partly to address the fears of NPO staff about the impact of an external body passing judgement about their organisation. This approach is particularly relevant to indigenous NPOs, where they may consider themselves under greater external scrutiny than other bodies. (This is not to say that the tool will not be developed into a standardised objective process in the future, but in our test case, it was the preference not to create an adversarial relationship by imposing rigid external standards. Rather, it was preferred that the team utilise the contributions of NPO staff.)

Firstly, the LGET measures the organisation's understanding of governance

and managerial functions; then it measures the degree to which the organisation plans these functions; and finally it measures how well the functions are performed or implemented. The current version of the tool includes an external audit function, applied at the stage of measuring implementation, so that a credible statement can be made to external parties, such as donors. See figure 1 for an example of a sample grid of measures. Each tested area is self-reported by the organisation's staff as "understanding" and "planning", and then evaluated by an independent external reviewer in the area of "implementation".

Using the consultative model with significant inclusion of the organisation's staff enhances the quality of participation and likely increases the accuracy of the responses.

Using the logic that understanding issues should lead to plans for their implementation, a detailed worksheet is used to grade the responses to questions in the "How well does the organisation understand these issues?" category, resulting in a score from 1-100. The team then moves to a grading of the level of planning that has been achieved in each of the sub-categories, again rating a score between 1 and 100. The third phase of the interview centres around the ability of the organisation to implement its plans to a level where outsiders can identify objectively what progress has been made. This is the phase that represents the "audit" component of the review, objectively measuring the progress made in the various

categories of review. This final part of the review also creates a score from 1-100.

The results are recorded and graphed, and then compared against an idealised maximum score of 100. As part of the discussion of the results, the organisation receives not only their own results but also the summaries from similar non-profit entities in each of the categories. This transparency allows organisations to place their own results into relative perspective, assuming that some of the fundamental operating environments are similar for NPOs in the same category, i.e. sports, health, tourism, etc.

The results of the review are graphed showing the relative measures of understanding, planning and implementation. These differences provide a gap analysis and indicate where an organisation could focus its resources to improve performance.

To gain further insight into the effectiveness of the organisation, various stakeholders of the organisation are asked questions about the functions of the organisation. Respondents are asked to rate, on a scale of 1 to 5, how well they think their organisation functions in each of the six dimensions. A score of 5 indicates that they find that the organisation functions excellently, whereas a score of 1 indicates poor functionality. See Figure 2 for an example of a graph showing the gaps between the various governance measures.

- Does the organisation evaluate the effectiveness of its communication?
- Does the organisation have an established process for problem solving?

These questions were developed using Salamon's work and from extensive research of good governance practices in commercial firms.²⁹ We identified areas of specific concern to both NPOs and donors, which this tool attempts to illuminate.

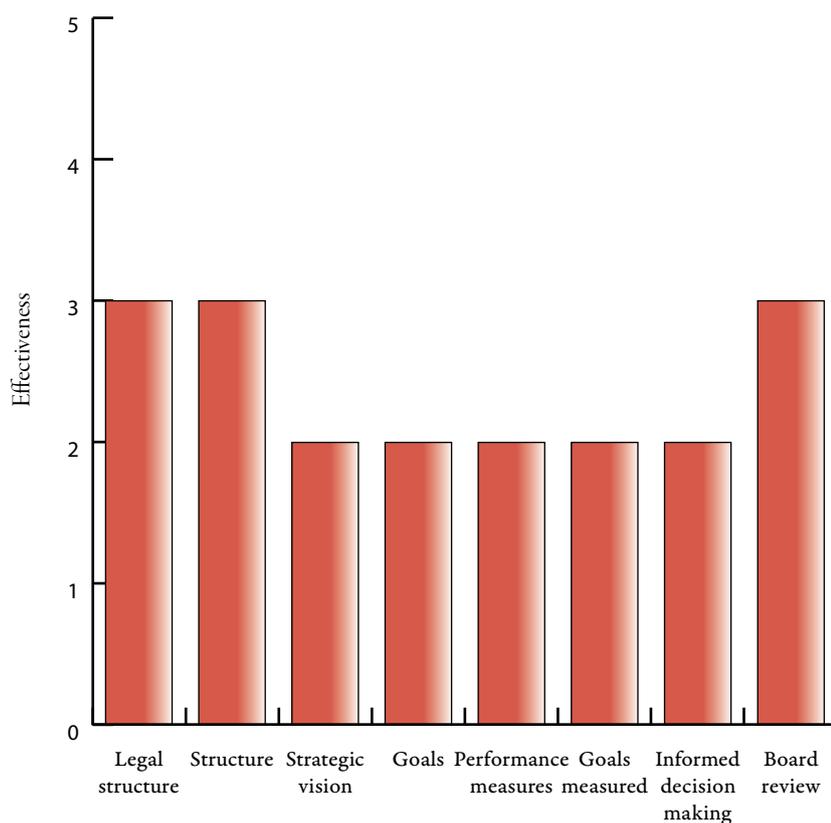
Experimentation with LGET

The tool was given a field trial with nine NPOs in different locations and in different industries, including indigenous NPOs, and results showed that a favourable result from the LGET could enhance the ability of NPOs to secure funding. Subsequently, the tool has been applied to local, regional and national offices of large NPO, to a Primary Health Organisation, to local

and regional sports organisations and many indigenous NPOs. These NPOs self-listed for the review, express interest and presumably see strategic value in such a review. The reviews were performed without cost to the organisations, with the presumption that continued wide-scale use of this tool will require a cost-recover model to take into account the time invested by the reviewers.

We have experienced one case where the completion of this tool reinstated previously denied funding to a local NPO in the Bay of Plenty region. In another case, use of the LGET has directly contributed to an increase in government funding for an indigenous NPO. This NPO, which supports local—mostly Maori—tourism operators, depends for funding upon Te Puni Kokiri (TPK), the New Zealand Government's Ministry of Maori Development. Their funding came with the stipulation that it not be used for overheads, such as administrative costs, wages or for the purposes of promoting individual

Figure 2: Governance rating



operators. An application for additional funding for capacity building was denied. This left the NPO with a problem typical of many NPOs: lack of infrastructure funding made it unable to perform its core functions, and the sudden absence of operating funds caused stress among the managers and staff. TPK gave the NPO ten milestones to achieve before further funding would be available. One of these was that a “Needs Analysis Tool” be incorporated into its internal audit system. Upon invitation by the NPO, the LGET was showcased to the Board of Directors, and the Board then adopted it as the ‘Needs Analysis’ tool for this NPO. TPK accepted the LGET as achievement of this specific milestone and increased the NPO’s funding by several thousand dollars to allow for the cost of overheads.³⁰ The NPO indicated that they would probably use the tool again to support future funding applications. The researchers speculate that the fact that the LGET was administered by an external, impartial and unbiased non-sector organisation might have enhanced the tool’s credibility.

Discussion

The researchers’ hypothesis was that NPOs, including indigenous groups, would benefit from a system of measuring organisational structure. We are mindful that many NPOs operate in unconventional ways and with

intense success, and we suggest that in general, structural competence indicates a solid foundation for a sustainable operation of an NPO.

Such a tool, if universally recognised, would give the NPOs relief from the onslaught of multifaceted demands for accountability, even for small amounts of funding. Debates over reputation and trust-based relationships can detract from the core business of an NPO and may adversely affect its ability to deliver on its mission. Preliminary results from field trials of the LGET suggest that donors and NPOs might accept such a tool as a credible externally-administered measure of performance in specific areas. We believe the tool is well placed to juggle competing cultural considerations. The researchers speculate that the stronger donor/NPO relationship, which has been observed in the early field trials, could be replicated in many other similar situations in New Zealand and overseas.

Given the diverse nature of the NPO sector, there are difficulties inherent in the development of a tool that would fulfil the reporting requirements of all donors, while helping to ensure NPO sustainability.³¹ We are mindful that the LGET has to date been tested in fewer than 20 NPOs and requires more application in a wider population to determine its applicability. Addressing specific wariness by indigenous NPOs about the concept and cultural meanings of accountability offers a further challenge.

Future longitudinal reviews of organisations that have implemented the changes suggested by the LGET could show how useful the tool is to highlight areas where improvements might aid an organisation’s future success, or merely through the raising of issues as part of a robust debate within the NPO. However, initial results from a recent field trial suggest that in at least one case, the mere fact that the organisation is reflecting on its own performance was enough to enhance the relationship between it and its sponsor. In this specific case, a funding application to Te Puni Kokiri had been declined and was returned with a request to demonstrate organisational competence to a greater extent. The organisation then completed a LGET review, submitted the results of this review, and funding was granted at the requested amount.

The application of this tool by itself can be an effective catalyst for intense management discussions on NPO-level, in several cases creating managerial improvements. Such discussions would usually occur within the board, between board and management and among the staff,

Case Study

This case study is about management of a local iwi group (a Maori-based tribal institution), which has requested to remain anonymous. It has been in operation for nearly twenty years, and exists as a tribal development vehicle. Its core business is the social, economic and cultural development of iwi members. It has three full-time paid staff, and just under 10,000 constituents. Its annual turnover is in the order of \$500,000. The NPO's current revenue is derived from minor business activities, and it is looking to expand its commercial base. It is with this brief that we applied the Looking Glass Evaluation Tool to this organisation.

The review tool assesses the following key areas of practice:

1. Governance - Strategic Management

We found that, as a statutory body, this organisation is regulated and expected to be compliant with, a number of Acts and statutes. In its most direct interpretation, this legal status would make the NPO "directly accountable" to a Minister of the Crown. In connection with the new Charities Act in New Zealand, this raises issues to what extent governmental bodies would wish to use review tools to satisfy themselves of certain operational characteristics of NPOs.

We recommended the NPO and its management take part in the compilation of a comprehensive long term tribal strategic plan. As part of this process, we advised the NPO to reconsider its legal status to ensure its sole and primary accountability to its members is "foremost". We found its current legal status and structure to be incongruent with its own vision, and mission.

While governance structure and Board member roles and responsibilities are in place, much of the everyday business of the Trust is brought before the Board. Various committees

exist with delegated responsibilities and Board members in the main are appointed to these. Given this, we felt it should fall to the committees and working groups to deal with most matters currently brought to the Board. The Board could be freed to receive and discuss committee recommendations and to do what Boards usually are chartered to do: Create and oversee the implementation of, long-term strategic planning. We further recommended that the Board set a policy concerning the acceptable quality of reports received from external consultants, which are often compiled at great cost to the NPO and found wanting in quality.

2. Risk Management

The NPO has a form of public liability insurance, although we recommended it be reviewed to ensure Board members are adequately covered. We recommended the NPO develop a specific risk management plan to bring all elements of risk management together under overall risk management goals. The plan needs to include newly identified risks such as stress in the workplace and should also consider "reputational" risk. We further recommended that employees be trained in all aspects of existing risk management procedures. In addition, monitoring and updating of risk management should be mandatory and happen regularly at all levels of the organisation.

3. Financial and Asset Management

We noted that all aspects of financial and asset management were well understood and implemented, with appropriate documentation, the existence of a finance committee, and suitable Board expertise in financial management.

The NPO is further aware of the need to generate a financial surplus as a buffer against future uncertainties.

We recommended it continue the processes in place as they were serving the NPO well.

4. Fundraising Activities

We found that donors were identified and criteria and timing for applications recorded, albeit in a casual system, and that the NPO had good understanding of the need to develop long term relationships with donors and business partners.

We recommended that the NPO take a more entrepreneurial approach, seeking opportunities and then exploiting them, to revenue generation and fund raising activities within the context of its strategic direction. We suggested that it might investigate opportunities from forging and brokering business relationships with its key stakeholders. Further, we felt the ideas and abilities of the NPO's board members with some business and entrepreneurial vision could be better utilised, with a view to tribal or collective support and development in practical terms.

5. Sustainability

We identified a wealth of knowledge in the wider NPO stakeholder group that remained untapped. We also saw a need to maximise the potential of Board members, management, staff and all tribal members.

We recommended the preparation of a professional development plan, in which they identify and develop 'future leaders' who embody the characteristics, cultural values and political and business savvy required by the wider iwi, and that the NPO takes advantage of its broad national and international networks to explore long term commercial relationships.

The report acknowledged that this was a journey that the NPO was already on, and offered its recommendations as part of the supportive framework for that journey.

increasing transparency and mobilizing stakeholders and staff into action and a mode of change readiness.

This LGET is available for application by researchers worldwide at no cost, in return for reporting results back to create a performance benchmarking database, and training is provided to any researcher with an interest to apply this tool to their local NPOs.

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