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PREPARING NONPROFITS FOR NEW ACCOUNTABILITY DEMANDS

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Abstract: Although the role of nonprofits in Canadian society has always been important, the sector now plays a greater role as more and more government services have been transferred to the sector as part of the move toward governance over government. Complementing this changing role is the need, within both government and the sector itself, to enhance accountability and transparency based on evidence. Although program evaluation offers a viable tool to achieve these ends, a great deal of apprehension must be overcome, as must the lack of a sound infrastructure of technical leadership capacity within the nonprofit sector. This article examines these challenges within the context of nonprofits in the social/health or human services areas. It suggests building evaluation capacity through a particular approach to evaluation courses. It examines the role of the nonprofits, an approach to teaching, and the role of funders and educational institutions in developing this capacity. The capacity to conduct evaluation has been ignored by funders, who may mandate an evaluation with the unrealistic intent of it providing accountability.

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Résumé: Bien que le rôle des organismes sans but lucratif dans la société canadienne a toujours été important, ce secteur joue maintenant un rôle d'autant plus important puisque maints services gouvernementaux se voient dévolus à ce secteur dans le cadre d'un mouvement vers la gouvernance du gouvernement. Ce nouveau rôle est accompagné d'un besoin d'amplifier l'imputabilité et la transparence, que ce soit à l'intérieur des services gouvernementaux ou dans le secteur lui-même, sur la base de preuves. Alors que l'évaluation de programmes offre un outil utile pour attendre ces objectifs, une appréhension importante demeure qui doit être surmontée, tout comme le manque d'une infrastructure solide de capacité de leadership technique à l'intérieur du secteur lui-même. Cet article examine ces défis dans le contexte des organismes sans but lucratif dans le domaine des services sociaux et de santé: le rôle des cours, de l'approche pédagogique, des bailleurs de fonds et des établissements d'enseignement visant le renforcement de la capacité des programmes d'évaluation, une capacité négligée par les bailleurs de fonds qui mandatent une évaluation dans l'intention non-réaliste de fournir l'imputabilité.

The importance of the voluntary and nonprofit sector[1] in Canadian society has always been recognized as evidence of Canadian political values and as an expression of participatory democracy (Brodhead, 2001). However, through the 1980s and 1990s the role of the sector changed from one that emphasized advocacy and citizen engagement to one more heavily oriented to service delivery. More and more nonprofit organizations began assuming many of the responsibilities relinquished by government, and government took on more of a regulatory and stewardship, rather than provisionary, role.

This move stems from what Phillips (2001) describes as the recent paradigm shift from government to governance. She notes the following:

> Whereas governing through a paradigm of government is centred on control, governance involves collaboration and co-ordination, both across sectors and across policy areas. While government works on the strength of hierarchy, governance necessitates horizontality. The advantage of traditional government is the ability to deliver uniform programmes unilaterally to a broad segment of an eligible population; in contrast, governance recognizes difference and the value of flexibility. Whereas the le-

> gitimacy of government flows from its authority, that of governance derives from its credibility with citizens and partners. (Phillips, 2001, p.83)

While this move toward horizontality, collaboration, and flexibility is designed to enhance the capacity of the state to deliver services that citizens demand in a more tailored fashion, there remains a need to maintain accountability in the delivery of such services. This shift in the delivery of programs has helped increase the profile of the voluntary and nonprofit sector and, as a result, focused attention on the need for greater transparency and accountability in this sector. To simply claim one is “doing good” is no longer an option, given nonprofit’s changing role (Panel on Accountability and Governance in the Voluntary Sector, 1999).

Accountability can mean many things to many people: “Accountability in the voluntary sector is multi-layered — to different audiences, for a variety of activities and outcomes, through many different means” (Panel on Accountability and Governance in the Voluntary Sector, 1999, p.11). Most people would agree that accountability necessitates that voluntary organizations themselves be more visible (the notion of transparency) and that they do a better job demonstrating that they make a difference in their communities, that is, offer evidence of their achievement of specific results.

Evaluation is a key component of the movement for more accountability. In the broadest sense, evaluation concerns itself with the effectiveness of organizations themselves. Are their missions the right one for today and, if they are, is there tangible evidence that progress is being made toward those missions and the discrete programs that so often define them?[2]

It will be argued here that the teaching of program evaluation, and particularly of the logic model approach, has the potential to help build a culture of evaluation to help meet the greater accountability demands placed on the nonprofit sector. The analysis is based on a specific group of nonprofit organizations, those nonprofits that operate in the social/health or human services areas that are often funded by the federal government. More than anything nonprofits, as we use the term in this article, represent a mandate of social activity, whereby a group of people come together and work to implement their vision of the good that will benefit a particular or broad community. This approach for our article accomplishes two goals: first, it allows for the application of our knowledge and experience, and second, its narrower focus avoids the profound difficulties of trying to establish an argument that can be applied across all areas of the nonprofit community.

The use of program evaluation as an accountability tool to allow a nonprofit to function in the changing environment outlined above requires a series of steps to be met: "It must be conducted, it must be rigorous, its results must be provided to staff so that changes can be made in the program if necessary, and its results must be provided to stakeholders ... so that they can use the information to make decisions about ... the program" (Hoffer, 2002, p.170). While these steps are derived from American research, they provide a succinct standard by which we can see how program evaluation and accountability can interact.[3] Most notably, this same research shows that in many cases, while "evaluations are being conducted, the level of methodological quality appears to be rather low" (Hoffer, 2002, pp. 170–171), making their usefulness for accountability rather limited. Rather than a lack of interest in generating quality work, the cause of this poor quality is more often having staff with "skill levels [that] are too low to achieve their high-level evaluation goals" (Hoffer, 2002, p.171).

Combining this lack of skill with the move to having nonprofits take on a greater role in Canadian society through the emergence of the governance paradigm produces an obvious problem. The existing pressure from external sources (funders, and usually one or more levels of government) to conduct program evaluations is a challenge, but additional pressures mean the challenge can no longer be ignored. One solution, advocated here, is the integration of evaluation practice, at organizational and program levels, into the governance and operational decision-making processes of nonprofits. While we do not have all the answers on how to do this, we will explore in this article some of the issues surrounding the task of helping build a stronger culture of evaluation within nonprofit organizations, particularly those in the social/health or human services area.

THE GREATER DEMAND FOR ACCOUNTABILITY

The Demand: The Federal Example

The federal government is increasing its emphasis on accountability and performance measurement. This is evident in documents produced by the Treasury Board Secretariat (TBS) in recent years (2000a, 2000b, 2001), demonstrating that program effectiveness has become a priority for public-sector managers and departments. The objective of this new emphasis on evaluation policy throughout government is "[t]o ensure that the government has timely, strategic focussed, objective and evidence-based information on the performance of its policies, programs and initiatives to produce better results for Canadians" (TBS, 2001, p.3). Are public funds being used in the most effective manner? Are programs and policies achieving intended goals? How can programs improve their reach and results? Evaluation of performance and the demand for accountability have created a new environment for all who work in the public sector.

The movement toward a new level of management accountability in the public sector has emerged as a result of fiscal constraint and a heightened public expectation of receiving value for its tax money. Jorjani (1998) described the shifting public management paradigm as a move from governability to the broader idea of governance, an "internal reshaping, the use of public management, and putting people first" (p.63). Although performance measurement is certainly not a new phenomenon for government, what is new is the focus on outcomes, a move away from measuring inputs and outputs. Jorjani writes, "Public-sector performance measurement is about designing and mapping strategic plans focused not only on tools, activities, and program outputs, but ultimately on accomplishing socioeconomic and enviropolitical outcomes initiated by tax payers and their elected officials" (p.70).

The federal government, in its management framework entitled *Results for Canadians* (TBS, 2000b), now advocates four new management commitments for the public sector: sharpened citizen focus, guidance by Canadian values, results-based management, and responsible spending. The third of these, "managing for results," articulates the federal position on accountability and results measurement:

> A results-based management approach allows departments to serve Canadians better by distinguishing program strengths and weaknesses and providing guidance on what does and does not work. (TBS, 2000b, p.11)

This initiative seeks to increase the importance of evaluation in the program-planning stage in federal departments. Program outcomes are to be defined at the outset, with clearly understood steps to measure the achievement of these outcomes:

> Departments and agencies need to implement an information regime that measures, evaluates and reports on key aspects of programs and their performance in core areas; holds managers accountable for achieving results; and ensures unbiased analysis, showing both good and bad performance. (TBS, 2000b, p.11)

Federal management now has a greater stake in the evaluation of programs, with much more hanging in the balance in terms of what is expected from these programs and what results are to be achieved. The Treasury Board states that "managers must be accountable for their performance to higher management, to ministers, to Parliament and to Canadians" (TBS, 2001, p.1).

Evaluation is to be seen as a decision-making tool for managers; for instance, "evaluation discipline should be used in synergy with other management tools to improve decision making" (TBS, 2001, p.3). The new *Evaluation Policy* published by the TBS in April 2001 argues that with timely and appropriate information, programs and policies can be assessed for their effectiveness in achieving desired outcomes. The federal government expects that departments "should embed the discipline of evaluation into the lifecycle management of policies, programs and initiatives" (p.2). The development of a results-based management and accountability framework "that sets out, among other things, the objectives and key results to be achieved and the performance measurement strategy" (p. 5) is seen as a high priority by TBS. This renewed commitment to accountability and evaluation demonstrates the important role program evaluation plays in the federal government.

The Demand: A Provincial Example

The federal government is not alone in promoting accountability initiatives. Many provincial governments have accountability initiatives. What makes the provincial move so interesting, particularly for Nova Scotia, is that it is the first time this approach has been implemented system-wide. While individual departments may have conducted evaluation as part of the management of their programs, this move toward a coordinated, government-wide effort demonstrates a newfound commitment to reaping the benefits of program evaluation. In June 2001, Nova Scotia Premier John Hamm announced the enactment of Bill 20, *An Act to Restructure Government*. A highlight of this provincial legislation includes the Province's Treasury and Policy Board's right to "establish reporting requirements to ensure the full reporting and accountability of departments, offices, and government agencies" (Government Restructuring Act, 2001, Section 42[10][3][d]).

The Challenge

While accountability is a fundamental principle to public servants, autonomy is a guiding value of nonprofit culture. The nonprofit's need for independence must be examined, and it must face the challenge of demonstrating effectiveness and making an impact in the community to a wider range of people, including those targeted by the group. Nonprofits, for the most part, operate outside the marketplace. In other words, theirs is not a competitive environment where consumers, clients, or program participants have a choice of providers for a needed service. Although nonprofits compete for grants and other contributions, they have little internal incentive to measure performance, and beneficiaries of programs are unable to indicate their dissatisfaction by crossing the street to a competitor. The new era of accountability being heralded by managers at all levels of government has impacted the nonprofit sector, creating a tension, or an inherent conflict, between the philosophies of the funders and nonprofits (Frumkin, 2001). Balancing the need for accountability in the public sector and the need for a certain level of autonomy in delivering programs in the nonprofit sector requires that both sectors recognize and understand the difficulties.

Premier Hamm introduced Bill 20 as a response to the need to improve accountability for spending decisions and to ensure policies are consistently and fairly applied across government. At the same time, the premier will face what Irvine (2001) has noted to be the apprehension civil servants have for evaluation, in that it is seen as the tool to justify reduction, restructuring, or the all-out elimination of services to achieve budgetary objectives. Such apprehensions must be overcome. Evaluation must be facilitated through its implementation, so that it grows from within and can meet the diverse needs of unique organizations.

Nonprofits are not immune from being apprehensive about evaluation, either. With a client-centred focus, there is a natural reluctance to commit time and resources to completing the various elements needed to achieve meaningful evaluation results (such as report and document activities). Such activities are often seen as not being a useful expenditure of resources since they do not appear to be going to the client. As a result, the effect of simply demanding an evaluation without laying the educational groundwork serves "to kill the spirit of volunteerism … and to drive out small volunteer grassroots organizations which do not have the capacity to meet [the demand]" (Panel on Accountability and Governance in the Voluntary Sector, 1999, pp.2–3).

Questions surrounding the cost of conducting program evaluation also have a dramatic impact on the inclinations to both use evaluation and use it effectively. With limited financial resources for both government departments and nonprofits to conduct a mandated evaluation, nonprofits believe they are taking valuable resources from client services. As a result, the whole notion of demanding an evaluation of a program to help generate accountability, although valid, is undermined by attitudinal, educational, and resource challenges. Voluntarily engaging in evaluation is not part of the culture of nonprofits with whom we work.

A POSSIBLE RESPONSE

It cannot be emphasized enough that the demands for accountability for outcomes can only be effective when the internal resources are present to conduct evaluation. "The problem is that the tides of reform cannot be harnessed without a sound infrastructure of technical leadership capacity. The only possible outcome is a deluge of pressure without an ability to respond" (Light, 2000, p. 99). Leadership, expertise, and proper management are required to enable nonprofit organizations to make the most of this new era of accountability.

Building Capacity for Evaluation: A Case Study from Nova Scotia

The increasing emphasis on evaluation suggests nonprofits will (or will have to) undertake more evaluation. Insofar as evaluation is part of the expectation of program management, it should also be a part of program delivery or practice. For this to occur, an agency and program staff must understand evaluation as being a part of practice (Kingsbury & Hedrick, 1994). The most effective way to build evaluation capacity into agency and program work is to teach evaluation from a capacity-building perspective. An example of building evaluation capacity through a particular approach to teaching is the program evaluation course offered through the Non-Profit Sector Leadership Program offered through Henson College of Public Affairs and Continuing Education at Dalhousie University in Halifax, Nova Scotia. This program was originally offered in collaboration with the Canadian Centre for Philanthropy, but the delivery was handed off to educational institutions with interest and expertise in working with nonprofits. The Dalhousie program has since moved toward an organizational development approach in working with the sector and away from individual, professional, or career enhancement based training.

The program evaluation course will be described from the perspective of an instructor who has designed and instructed or co-instructed this course on more than 30 occasions. The course is built on evaluation theory (Shadish, Cook, & Leviton, 1991) and uses a learning manual and a text (Weiss, 1998). The course is offered one full day every month over four months, and its design employs adult education methods, especially in its attempt to respect the learning needs of the participants. The course integrates a philosophy of capacity building, if we understand capacity building to be the ability of people (families, groups, organizations, communities) to perform specified functions to pursue objectives effectively, efficiently, and sustainably (United Nations Development Program [UNDP], 1997). Building capacity, according to the UNDP, requires the necessary investments and action on the part of people working in collaboration with significant others to achieve results. The building takes place through participation, learning by doing, observations, and sharing experiences. A recent issue of New Directions for Program Evaluation dedicated to the mapping of evaluation capacity building (now termed ECB) defines ECB as

> a context-dependent, intentional action system of guided processes and practices for bringing about and sustaining a state of affairs in which quality program evaluation and its appropriate uses are ordinary and ongoing practices within and/or between one or more organizations/programs/sites. (Stockdill, Baizerman, & Compton, 2002, p.8)

Stockdill, Baizerman, and Compton explain their definition in the following way. They believe that how ECB is carried out depends on the particular setting. It involves joining with others so that over time it becomes a purposive system. They feel the process must be facilitated and not controlled even though there must be an "overall intentional effort to create and sustain an ECB action system" (2002, p.8). There must be everyday ways of carrying out ECB including infrastructures, resources, policies, and practices that support evaluation. They expect the evaluation to be based on theory and standards of practice. They also expect the evaluation to have multiple uses such as conceptual learning, the understanding of process, and the instrumental use to advance the program. Finally, they suggest evaluation must become a way of practice. The explanation of capacity building describes many of the characteristics of the program evaluation course at Dalhousie.

A Program Evaluation Course

The goal of the program evaluation course at Dalhousie is that agencies learn to develop capacity for conducting evaluation within their own settings. Equally important is that participants learn that evaluation is situationally dependent. Evaluation is not an atheoretical procedure or a list of steps. For this reason the program evaluation course stresses understanding one's program and the role of program theory as the basis for building an evaluation framework. The design and delivery of the course requires each participant to develop an evaluation framework for a program within the participant's own setting. The approach used is one whereby, following explanation and discussion on a component of the framework, participants develop that component for their plan. It is frequently stressed that the principles are discussed and participants must apply these principles to their setting. Participants submit their "in-process" framework for comment or guidance at the end of each session. Based on the suggestions and direction, they proceed to the next component.

The entire first day of the course is spent developing an understanding of the programs being evaluated. Participants prepare a program description and a logic model, decide on whether to plan for a process or outcomes evaluation, and develop an evaluation question. Participants must make explicit their program theory (Weiss, 1998; Wholey, 1994). Reflecting on the purpose of their activity-based work can be challenging. Similarly, identifying an evaluation question is not an easy task. Generally, participants' prior experience is to have externally declared evaluation questions. The initial evaluation question is usually modified as the framework is developed. Based on the participant's program and identified need for evaluation developed during day one, discussion on day two then moves to understanding the context, developing indicators and measures of success, developing a design, and sampling and selecting methods for data collection. The topics are discussed broadly, and participants decide what approaches may be appropriate for their evaluation plan. They again write up and submit their components for review and advice.

By day three participants are demonstrating a feeling of ownership of their evaluation plan. Topics for discussion include organizing and analyzing findings, managing confidentiality, developing a communication plan, preparing a schedule and budget, and preparing the final plan. At the end of day three participants are able to finalize their evaluation framework. With each submission, they review and revise previous submissions. Participants require different levels of individual help. Contact between the sessions is encouraged, and with easy access to instructors through e-mail, a lot of one-on-one coaching occurs.

On the fourth day participants present their suggested framework to members of the course. The purpose is to simulate the workplace where one may have to sell the evaluation. Designated participants act as decision-makers for each proposal, and all members are free to question the plan. It is explained to participants that this discussion is essential to build a culture of evaluation in their workplace. Respecting each other's knowledge and experience with the building of a plan, we have discussion on evaluation topics outside of the actual plan such as the role of internal and external evaluation, uses of evaluation, and managing multiple partner evaluation priorities. Participants identify topics for discussion.

Integrating Evaluation and Work

The success of the course should be measured from the perspective of learning, implementation of the learning, and impact of implementation such as organizational change. Participants who take the course tend to arrive with a somewhat negative view of evaluation. Evaluation tends not to be part of the nonprofit culture. As noted, nonprofits have as their mandate the provision of a service or care to a defined population. Any time and effort spent on evaluation is viewed as time away from the important job of working with clients in need. Most have an undergraduate degree and many have graduate degrees. They have little or no systematic instruction in or exposure to program evaluation. Participants have knowledge of many of the components of evaluation. They often have taken a course in research methods, survey methods, or quantitative or qualitative research methods. However, they view evaluation largely as a method — something they cannot manage well and which is defined externally to their program and the program management. They do not see the linkages of the parts that make up an evaluation framework and they do not understand they play an important role in the evaluation. Participants are challenged when they learn they will construct the evaluation plan and there is no one right way to do it.

Perhaps the most important learning outcome is the recognition that they can undertake evaluation. Participants report they understand their own work much better. Many say they did not realize their programs were based on a theory. They had knowledge of the pieces, but they needed help pulling the pieces together and understanding it as evaluation. They gain the confidence to undertake an evaluation and the knowledge of what not to do. All post-course evaluations report they really learned the importance of planning before proceeding.

Implementation occurs, first of all, as part of the course. Participants are encouraged to discuss the evaluation plan with co-workers. Some present to their boards and bring these perspectives to the write-up of their plan. Many apply the evaluation immediately upon completion. They do, however, report some frustration with applying the work in their own settings and claim, “Evaluation would be easy to learn if you didn’t ask me to apply it.”

The impact of the course has not been quantified as some form of return on investment. Perhaps that could be undertaken. We must rely on the reports of the agencies that there has been an impact, mainly that the principles taught have been applied to another evaluation framework. More than half of the participants keep in touch with the instructors, reporting on new implementation and often seeking advice. It would be interesting to know how funders perceive the improved capacity for evaluation.

Experience both during and following the course provides evidence that, based on the design of the course and the work of participants, agencies are able to build evaluation capacity. They have respect for different approaches to evaluation and the relationship of evaluation to program theory and program management. They learn how a program can benefit from evaluation, and as noted they do not look for the prescribed "steps." They are willing to assess what should happen and construct the appropriate plan. It is from conducting the evaluation that organizations are in a position to produce evidence of program outcomes and impact.

Role of Funders

One can ask, what are funders doing to help? Are they, should they be, required to help? Nonprofits must adhere to the new requirements for accountability, if they wish to continue operating. "Capacity building is a vital component of increased accountability and improved governance. Without it, efforts to enhance accountability will fall short of their mark" (Panel on Accountability and Governance in the Voluntary Sector, 1999, p. iii). Capacity building occurs when program members can see the value of evaluation and take control of the process. Enabling nonprofits to include program evaluation as a fundamental component in developing projects will immensely improve their ability to measure outcomes and meet demands for accountability.[4]

"Evaluation must be viewed as a cooperative endeavor that benefits all. Further, the possibility of change as a result of refining the program needs to be communicated in a positive light so that staff members take ownership of this change process" (van Beveren & Hetherington, 1997, p. 123). Nonprofits can be taught how to demonstrate value for the funds they receive from all levels of government. Evaluation provides groups the opportunity to gain this insight, see the success of their work, and report back to government. "When an attitude of openness to increased, proactive accountability permeates an organization, it is well positioned to implement accountability strategies" (Ferronato, 1999, p.9).

Funders can play a development role, providing research or creating partnerships within the sector or with other sectors to facilitate the development of capacity (Letts, Ryan, & Grossman, 1997). The federal government must recognize the fundamental challenge presented by its policies for evaluation and public spending, that being the heightening of the demand for accountability while neglecting the necessary capacity building needed to generate it.

Funders themselves achieve benefits from encouraging evaluation and accountability. The whole purpose of providing grants is to generate some social benefit, which is only achieved through the activities of others (namely the grant recipients). As a result, the more effective a grantee is, the less money is required to get the same results, leaving more funds available to achieve other desirable goals. But if funders wish to achieve this benefit, “they must take responsibility for the success or failure of their grantees” (Porter & Kramer, 1999, p. 127). Rather than simply throwing money at a group, a process that sees a grantor helping a recipient improve its overall effectiveness will bring about a greater return on the funds given (Porter & Kramer, 1999). But at the same time, change will require an up-front effort that goes far beyond simply requiring an evaluation to be completed at the end of the funding period. It involves a commitment to empower such groups with knowledge, including the skills to complete effective program evaluation that demonstrates how it can serve as a powerful management tool while also offering the accountability demanded by funders. When the grantee sees these advantages and takes control of the process, the entire community benefits.

In achieving these benefits, it is important to understand the orientation of nonprofits and the complex role played by program evaluation in this context (DeStefano, 1990; Thomas, 1994), which was noted previously. For instance, the autonomy from government regulation that nonprofits sometimes experience has allowed program staff to focus on desired social change, rather than on the need for change within their own organization. “Most managers of social programs are not aware of what makes their programs effective” (van Beveren & Hetherington, 1997). They focus on service provision. Evaluation may provide an opportunity to re-educate and refocus staff to the *raison d'être* of the organization. Understanding the dimensions of Organizational Effectiveness Evaluation (OEE) (Murray & Tassie, 1994) is one means to assess organizational structure. Although OEE has its origins in the private sector, there is value to applying important questions such as “why” and “when” for nonprofit sector evaluation.

Responses to these questions from program staff will facilitate a better understanding of what evaluation can produce, and what questions are to be asked in terms of improving measurement of the program's outcomes. Getting at the value of organizational effectiveness is key to program staff adequately evaluating their work.

Role of Academics and Educational Institutions

Academics and educational institutions have an important role to play in training those who will be involved in conducting evaluations, particularly those who now or in the future will develop programs and manage organizations.

Schools of Public Administration, Social Work, Education, Nursing, Public Health, and Epidemiology, in our experience, are prime candidates for at least introducing university students to evaluation concepts and practices. Program evaluation, in our view, should be a stand-alone course in most professional schools and part of an applied research methods course in more academic disciplines.[5]

While today's regular degree programs attract part-time students with real work experience, continuing education departments have historically had a greater role to play in training those already working in the field.[6] Evaluation courses can be part of Certificate and Diploma programs in various professional development areas, including specialized programs in nonprofit and volunteer organization management. The Dalhousie program is one example. Evaluation courses ought to include components on program description, including a logic model, clarifying the evaluation question, deciding on an approach and a design, developing methods for collecting data, budgeting and scheduling for the evaluation, and plans to communicate the findings of the research. Students ought to be encouraged to discuss the application of the concepts to a real program through a practicum or co-op term. The sharing of different ways to apply the concepts in real world situations greatly enhances learning. Seeing the concepts applied in different ways breaks down the apprehension course participants tend to feel if they are under the impression that there is only one right way to conduct an evaluation.

Academics have at least two important roles to play in furthering program evaluation: a research role and a teaching role. In their research role much can be learned from investigating how evaluation is conducted in the real world and the difference evaluation itself makes. In a teaching role there is important work to be done providing guidance to students, especially those with little real-world experience, in approaching and working with community agencies and government departments. Research protocols worked out in advance by faculty and agencies can address some of the skepticism of the practice that inhabits many community organizations. Such protocols can help identify the interests and responsibilities of all parties.

CONCLUSION

Nonprofits are increasingly under pressure to be accountable to a number of funders and audiences. This demand can feel foreign to their inclination to provide service to certain clientele. With the downloading of services onto this sector, and a recognition of an increased need for accountability, nonprofits must be brought around to recognize their responsibilities for evaluation. Handing over a "how-to" manual is not enough to bring about the described change. Evidence from experience in working with nonprofits supports the position that nonprofits will implement evaluation when they have an opportunity to learn and apply the evaluation practices. Learning through explanation and application seems to be important. There is an important role for funders to make sure the capacity exists to both maintain accountability and help generate more results for their contributed funds. This may also be the opportunity for educational institutions to broaden their programs to help integrate the practice of evaluation into their curriculum. When nonprofits engage in evaluation, they have evidence on their activities and performance that supports their need to be accountable, but such practice is only possible when the capacity is there. The challenge now is to effectively generate this capacity.

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NOTES

1. We are using the general definition of nonprofit used in the Panel on Accountability and Governance in the Voluntary Sector's 1999 final report entitled *Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector* as the foundation upon which we are discussing the specific group of nonprofits that operate in the social/health or human services areas of the voluntary sector. This report, and the subsequent establishment of the

Voluntary Sector Initiative in 2000 and its report (2001), includes the following explanation of the role of the nonprofit/voluntary sector in Canada. The nonprofit sector includes organizations with varying interests and methods of activity. Their tax status is determined by the Income Tax Act and regulated by Revenue Canada. Volunteers undertake much of the work, but much is also carried out by full-time paid staff with background in social work, health administration, or management. All are governed by a volunteer board of directors. Operating budgets may come from government funding. Money may also come from private donations, foundation grants, and fundraising projects undertaken by the group itself.

2. One issue underlying much of the current discussion about the future of the voluntary sector is the matter of whether one believes that the "organization" is merely a vessel to hold programs, or that the vessel itself is of paramount importance and programs are but temporary expressions of the greater entity.

3. While we have already noted the diverse meanings of "accountability," the interaction between evaluation and accountability can still be viewed in general terms where the former leads into the latter, but the results vary depending on the organization and the way it has defined accountability.

4. HRDC sponsored capacity-building workshops on evaluation as part of developing a community action committee to work within the Labour Market Development Agreement. Agencies learned to develop an evaluation framework and applied this to their own setting. A formal follow-up session to assess learning was held. All agencies reported implementing changes in approaches to planning, requiring evaluation in their plans and discussion, using goals to guide activities, ensuring documentation of programs, responding to the public's need to know, and so on. Reports of organizational change exceeded the expectation of the facilitator and sponsor. HRDC was very satisfied that providing support through working with agencies brought about change. Details of the program are available from the authors.

5. Evaluation ought to have a place in the curriculum, too, of community colleges that offer programs in the area of health and human services.

6. The lines between mainstream academic programs and continuing education programs are increasingly becoming blurred in terms of

pedagogical approaches and scheduling. At Dalhousie one finds regular degree courses offered in the evening while evening and weekend continuing education programs have all but disappeared.

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