Unveiling the Role of Identity Accountability in Charity Outcome Measurement Practices

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Abstract

The purpose of this study is to examine the role of identity accountability in charity outcome measurement (OM) practices. The paper employs neo-institutional sociology - institutional work concepts, and policy-practice and means-ends decoupling - to examine how charity actors engage in their OM practices and what challenges they face in these practices. The empirical evidence includes semi-structured interviews and document analysis with twenty-two internal actors (staff members and managers) of two New Zealand case study charities in order to understand their perceptions and experiences of OM practices. The findings reveal that both charities' actors employ a variety of OM mechanisms to create and maintain OM norms and practices; they also develop reflexive awareness of identity accountability in their OM practices. However, they also face a number of practical challenges and struggle to balance their upward accountability to funders and identity accountability to organizational mission. Both policy-practice and means-ends decoupling are used as means to cope with these challenges.

Keywords: identity accountability, outcome measurement, charities, reflexivity, unintended consequences

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1. Introduction

Concerns about effectiveness of charities' performance have increased in recent years due to some high-profile scandals that have reduced the faith in the charity sector and greater accountability information needs of charity funders (Hyndman & McConville, 2017; Yang, Northcott and Sinclair, 2017). Notably, funders are no longer satisfied by just receiving information on financial efficiency (van der Heijden, 2013). Measuring charity effectiveness becomes a central concern to these stakeholders (Hyndman & McConville, 2017). This results in a significant change to require outcome-based accountability from charities (Wimbush, 2011). Outcomes are benefits for beneficiaries "during or after their involvement with a program" (Hatry, Houten, Plantz, & Taylor, 1996, p. 2), which focus on changes in the knowledge, status, attitudes, values, skills, behaviours, or conditions of the beneficiaries (Plantz, Greenway, & Hendricks, 1997). The United Kingdom (UK) government requires charities to account for outcomes rather than merely providing information on financial results and outputs (i.e., immediate results of services) (HM Treasury, 2015). Yang, Northcott and Sinclair (2017) also noted that New Zealand (NZ) government funders perceive a strong need for information on outcomes. This is coupled with recent NZ charity regulatory changes in which information on outcomes is required from most charities (Charities Services, 2016c). Accordingly, charities must measure their outcomes to meet the greater accountability information needs of their stakeholders.

A growing body of literature suggests that not-for-profit organizations (NFPs), including charities, increasingly engage in outcome measurement (OM) practices (Barman & MacIndoe, 2012; Benjamin, 2010, 2012b; MacIndoe & Barman, 2013; Thomson, 2010). While investigating OM practices is a recent phenomenon, several benefits of OM have already been identified. For example, OM provides evidence that NFPs make positive changes to their beneficiaries' lives (Thomson, 2010). OM also evaluates organizational effectiveness (MacIndoe & Barman, 2013), aligns performance measures with organizational mission (Zimmermann & Stevens, 2006), and improves NFP accountability to stakeholders such as funders and beneficiaries (Benjamin, 2010, 2012b). However, NFPs also face many challenges, such as insufficient resources and lack of internal capacity, in measuring their outcomes (Zimmermann & Stevens, 2006). MacIndoe and Barman (2013) further note that even for those

NFPs receiving additional evaluation funds, OM is not widespread across the organizations. Rather, it is because internal actors do not accept the idea of OM. Thomson (2010) also identified that NFPs' managers reduced the OM practices when the measured outcomes met their funders' minimum requirements. As such, internal actors, including managers and staff members, play an essential role in the OM practices and determine the extent of OM. Nonetheless, we know little about how internal actors engage in their OM practices and what challenges they face in these practices. While prior studies address NFPs in general, this paper focuses on a subgroup of NFPs - charities - to explore charity OM practices in a NZ context.

The NZ charity sector plays a significant role in providing public services and furthering social objectives on behalf of the government. There are over 27,000 NZ registered charities that retain 180,000 full-time paid staff and 400,000 volunteers, receive $NZ 16.8 billion gross income per annum, and maintain $NZ 48.9 billion in total asset (Charities Services, 2015). Unlike other forms of NFPs, charities are established for exclusively charitable purposes, which were initially defined in the 1601 *Statute of Charitable Uses* (Charities Services, 2016a). Although more than 400 years have passed, the statute continues to shape the meaning of charitable purpose in many common law countries including NZ, Australia, and the UK. The charitable purpose is generally presented in the form of a value-driven organizational mission, which mobilizes the actions of actors within charities to be held internally accountable to their organizational identities (Ebrahim, 2003). This form of accountability in which actors are accountable to their organizational mission is called "identity accountability." Unerman and O'Dwyer (2006, p.356) define identity accountability as "a means by which managers…running organizations take responsibility for shaping their organizational mission and values, for whether…to open themselves to public or external scrutiny, and for assessing their performance in relation to their goals." As such, it is important to understand whether identity accountability exists and what the role of identity accountability is in charity practices. OM provides a useful context to explore this issue, as the concept of OM closely aligns with organizational mission that is central to identity accountability. However, our extant understanding of charity accountability is still largely externally oriented to funders and beneficiaries. This paper addresses gaps in the literature to examine the role of identity accountability in charity OM practices. There is a particular focus on how charity actors engage in their OM practices and what challenges they face in the practices.

This paper examines charity OM practices in a NZ case study setting by employing semi-structured interviews and document analysis to explore the dynamics of this growing organizational practice. By drawing on concepts of institutional work (Lawrence, Leca & Zilber, 2013; Lawrence, Suddaby, & Leca, 2009), a recent development in Neo-institutional Sociology (NIS), this paper contributes to our understanding of how charity actors engage in their OM practices. It also extends the primary emphasis on external accountability to funders and beneficiaries in order to unveil the role of identity accountability to organizational mission. Moreover, this paper highlights challenges in charity OM practices, and the use of both policy-practice and means-ends decoupling (Bromley & Powell, 2012) - another recent development in NIS - to cope with these challenges.

The remainder of the paper proceeds as follows. The next section reviews the literature on the outcome measurement practices and further elaborates the concept of identity accountability. This is followed by outlines of the theoretical framework, research methods, and background to the case study charities. The empirical findings are then discussed and compared with the extant literature to identify contributions of this paper.

2. Outcome Measurement and Accountability

Outcome measurement (OM) is seen as the most prevalent responses to concerns about accountability (Benjamin, 2008). It provides evidence on whether and how beneficiaries of a NFP are better off as a result of the NFP's work (Benjamin, 2012b). For example, NFPs may measure beneficiaries' perception of whether the services they received are applicable or whether they are treated with dignity by using satisfaction and feedback surveys or conducting focus groups with beneficiaries. The information on outcomes is then compared against a baseline or agreed outcomes to evaluate the effectiveness of organizational performance and the social impact of NFPs (Benjamin, 2012b). As such, OM has the potential to strengthen upward and downward accountability (Barman & MacIndoe, 2012; Benjamin, 2012b).

Upward accountability refers to relationships between NFPs and their funders and is often focused on whether NFPs spent funds for designated purposes (Ebrahim, 2003). Upward accountability is identified as the impetus for OM practices (Barman & MacIndoe, 2012; Benjamin, 2010, 2012b; Thomson, 2010). This is because OM practices are increasingly associated with funding requirements. NFPs must discharge upward accountability to their funders by rendering information on measurable outcomes. Thomson (2010) further pointed out that more demanding outcome reporting requirements from funders increase the extent of

OM. From the perspective of funders, Benjamin (2010) notes that funders also adopt OM to encourage better accountability relationship with their funded NFPs. Moreover, downward accountability highlights relationships with beneficiaries for whom NFPs provide services (Ebrahim, 2003). The potential of OM to support downward accountability is noted by Benjamin (2012b). He argues that OM provides a mechanism to strengthen downward accountability as measuring outcomes is about better serving beneficiaries.

While using OM to improve upward and downward accountability has received the most attention, investigation of the identity accountability (Unerman & O'Dwyer, 2006), which addresses internal actors who are embedded within the institutions in shaping organizational mission, is under-developed. This form of accountability focuses on an identity issue that is internal to NFPs. It assumes that individuals and organizations are aware whether they are doing the right thing, and such awareness is stimulated by a value-based belief about what an organization should do in the form of organizational mission (Unerman & O'Dwyer, 2010). Within identity accountability, actors "decide upon the scope of their own accountability" (Unerman & O'Dwyer, 2006, p.356) and passionately believe in the "correctness of what they are doing" (Unerman & O'Dwyer, 2010, p.480). As such, they may not recognize the other stakeholders' rights of accountability even those stakeholders may be influenced by the actions of individuals and organizations. For example, in the context of a non-governmental organization advocating smokers' rights. The organization's managers may only consider themselves accountable to smokers whose rights they represent, but may not be accountable to non-smokers whose health might be adversely affected due to the actions of the organization (Unerman & O'Dwyer, 2006). This is because consultation with non-smokers is deemed unnecessary regarding the issue of the organization's identity. Thus, this group of stakeholders is not considered as important to achieve the organization's mission.

Since identity accountability is internally generated and emanates from organizational mission, it corresponds with charitable purpose in the context of charities. The organizational mission of charities thus provides a foundation to communicate to their internal and external stakeholders (Chew & Osborne, 2009), and deepens their commitments to the social impact on the public (Stone & Ostrower, 2007). Ospina et al. (2002) noted that the organizational mission identifies with the internal actors' ethnic and cultural characteristics in their studied NFPs. They suggest that the actors actively engage in receiving feedback from beneficiaries regarding their organizational mission through satisfaction surveys and informal visits. Zimmermann and

Stevens (2006) further argue that there is a clear connection between the organizational mission and the extent of OM. This suggests the mission-driven identity accountability has the potential to mobilize the actions of internal actors in their OM practices. However, the role of identity accountability in charity OM practices remain unanswered. Further research is therefore needed to understand charity OM practices engaged in by internal actors to explore the issue of identity accountability. Nonetheless, examining charity OM practices in relation to identity accountability is difficult. Many challenges to the use of OM are noted by MacIndoe and Barman (2013). For example, difficulties to encourage organizational buy-in, inappropriate resource allocations, and lack of funding for staff training are only a snapshot of common challenges in NFPs' OM practices. Also, Unerman and O'Dwyer (2010) argue that identity accountability may not work for organizations that engage in complex accountability relationships and require external funds. It is because organizations are required to give some forms of account to their funders, but this upward accountability may not always align with their own identity accountability. This entails a danger of mission drift, where "a charity's priorities and activities are determined in part by external funders and, in consequence, the organization's operations then deviate significantly from its original mission" (Bennett & Savani, 2011, p. 218). Since NFPs (including charities) are predominantly reliant on government funding (Tucker & Parker, 2013), they are more likely to encounter a dilemma of choosing between upward accountability and identity accountability. Understanding the practical challenges of charities thus provides an avenue to further unveil the role of identity accountability in charity OM practices. This paper addresses gaps in the literature by examining the role of identity accountability in the OM practices of two NZ case study charities in order to understand how the charities' actors engage in their OM practices and what challenges they face in these practices.

3. Neo-Institutional Sociology

Neo-institutional sociology (NIS) (DiMaggio & Powell, 1983) has been used to theorize organizational studies on the OM practices. The prior literature on OM has mainly emphasised the influence of the wider institutional environment, i.e., three types of isomorphic pressures, on the use of OM. Coercive pressures from funders were largely explored in which OM is seen as a condition of funding (Barman & MacIndoe, 2012; Thomson, 2010). The norm of OM that is captured in OM mechanisms and guidebooks, including Results-Based Accountability (Benjamin, 2012a), is diffused through normative professional networks (MacIndoe &

Barman, 2013; Zimmermann & Stevens, 2006). NFPs also involve mimetic adoption of OM based on other NFPs that are perceived to be more legitimate (Eckerd & Moulton, 2011).

Despite institutional isomorphism being useful to explain the impetus for OM practices, it based on a taken-for-granted assumption, which largely disregards the awareness, skill and reflexivity of institutional actors. Actors are treated as cultural dope (Lawrence et al., 2009). As such, institutional isomorphism cannot explain how actors create, maintain, and transform the institutional environment and engage in their OM practices in certain ways. The recent developments in NIS – institutional work concepts (Lawrence & Suddaby, 2006) and policy-practice and means-ends decoupling (Bromley & Powell, 2012) – offer new insights to explain how institutional structures (rules, norms and routines) interrelate to agency of individuals and collective actors and how charity actors engage in their OM practices and cope with practical challenges. Investigating the agency of actors thus enables a shift from the external influences on the OM practices at a macro level to the actions of internal actors in creating, maintaining, and/or transforming the norm and practices of OM. The concepts of institutional work that used in this paper are introduced next.

3.1. Concepts of Institutional Work

Institutional work (IW) is defined as "purposive action of individuals and organizations aimed at creating, maintaining, and disrupting institutions" (Lawrence & Suddaby, 2006, p. 215). Focusing on the role of agency, IW highlights the institutional embeddedness of actors and their conscious intentionality to reflect on this embeddedness in active and reflexive ways (Lawrence, Suddaby, & Leca, 2011). Drawing on Bourdieu's (1993) notion of habitus, Lawrence et al. (2011) acknowledged that actors, as a result of their life history, have reflective capacity to consciously engage in IW. Actors are portrayed as "reflexive, goal-oriented and capable" (Lawrence et al., 2013, p.1024) and the concept of *reflexivity* is based on the actors' cognitive, moral, and emotional efforts (Martí & Fernández, 2013). However, prior studies of IW mainly focus on how actors interact with institutions in reflexive ways by exploring the typology (or various forms of IW) of creating, maintaining, and disrupting institutions introduced by Lawrence and Suddaby (2006). While understanding the typology of IW in different contexts enhances our understanding of the varieties of IW, it does not explain how actors gain their reflexive awareness when engaging in their IW. As noted by Lawrence et al. (2013, p.1029), actors engaged in IW "are often depicted as experts skilfully manipulating their institutional environment, but this view might underestimate the cognitive and emotional

efforts necessary for actors to gain reflexive awareness and engage in work to maintain, disrupt and create institutions." Moreover, reflective purposefulness is seen as a defining characteristic of IW (Lawrence & Suddaby, 2006; Lawrence et al., 2009), but we know little about how actors, such as charity managers and staff members, develop their reflexivity and engage in highly reflexive forms of action to create, maintain and/or transform their OM norm and practices. Lawrence et al. (2013) suggest further studies to explore the experience and responsibility of actors engaged in IW to understand the issue of reflexivity. As explained earlier, identity accountability (Unerman & O'Dwyer, 2006) is a means by which actors take responsibility for shaping their organizational mission. Within identity accountability, actors often passionately engaged in their work as they aware they are "doing the right thing" (Unerman & O'Dwyer, 2006, p. 480). Therefore, identity accountability has the potential to explain the overlooked 'cognitive and emotional efforts' of actors to develop reflexivity highlighted by Lawrence et al. (2013). It is essential to study the experience and multifaceted motivations and responsibilities of charity actors in measuring their outcomes, and how they manage different forms of accountability (e.g. upward accountability versus identity accountability), as this paper aims to gain deep insights into the IW process of developing charity actors' reflexive awareness of identity accountability in their OM practices.

While the concept of reflexivity is central to IW, there may be ***unintended consequences*** when actors "affect unanticipated institutions in unintended ways, including disrupting those institutions or creating ones very different from those originally conceived of by the actors involved" (Lawrence et al., 2009, p. 11). By focusing on actors and their reflexive actions which can be "successful and not, simultaneously radical and conservative, strategic and emotional, full of compromises, and rife with unintended consequences" (Lawrence et al., 2011, p.52), another concept of IW – unintended consequences – thus enables this paper to connect to challenges in charity OM practices. As highlighted earlier, the OM process through which charity actors engage in IW is complex, dynamic, and involves many challenges (MacIndoe & Barman, 2013); it thus likely to produce unintended consequences from initially designed intended outcome. The notion of intended outcome is considered in another recent development in NIS, policy-practice and means-ends decoupling, which is explained next.

3.2. Policy-Practice and Means-Ends Decoupling

Bromley and Powell (2012) categorize decoupling process into two types: policy-practice and means-ends. Policy-practice decoupling is similar to the traditional understanding of

decoupling, where formal policy separates from actual daily practice to preserve organizational efficiency (Meyer & Rowan, 1977). Bromley and Powell (2012) refer this type of decoupling as 'symbolic adoption,' and they extend this notion by considering the relationship between the daily practice and intended outcome. They suggest that policy-practice decoupling is likely to occur when "adoption is motived by legitimacy rather than technical demands, it is early in the adoption process, there is weak capacity to implement policies, and internal constituents do not reinforce external institutional pressures" (Bromley & Powell, 2012, p.495-496). In a charity context, the intended outcomes include both identity accountability to organizational mission and upward accountability to funders. However, charity actors may struggle to manage different forms of accountability if adopted policies such as funders' requirements conflict with or are not central to interests or beliefs of the actors. As such, the funders' requirements could be purely as ceremonial window dressing that does little to alter charity daily practices.

Means-ends decoupling or 'symbolic implementation' indicates formal policies are thoroughly implemented into daily practice and become routine, but the practice is not directly congruent with the intended outcome (Bromley & Powell, 2012). For example, in a study of social enterprises (another form of NFPs), Erahim, Battilana and Mair (2014) found that managers legitimated their revenue-generating commercial activities as pursuing the organizational mission, but, in practice, the commercial activities were detached from the organizational mission. The intended outcome of achieving the organizational mission thus cannot be attained when a gap exists between means and ends. Therefore, both types of decoupling are useful to explain how charity actors manage different forms of accountability and cope with practical challenges.

The extant literature does not highlight a direct linkage between the IW concepts and policy-practice and means-ends decoupling as both notions are recent developments in NIS. In a charity OM practices context, this paper may shed light on the interplay of IW concepts and two types of decoupling. For example, charity actors may strategically decouple their actions to pursue identity accountabilty from funders' requirements (assuming the requirements conflict with organizational mission) in order to preserve their upward accountability. Moreover, the notion of intended outcomes in the two forms of decoupling is useful in explaining the issues of accountability and highlight the complex charity accountability relationships.

4. Research Methods

This paper follows a qualitative inquiry (Denzin & Lincoln, 2013) into two NZ case study charities' OM practices. An institutional perspective, as outlined by Lawrence et al. (2009, p. 6), provides the rationale for using a case study method:

> …with institutional approaches…the temporality…tends to be of an intermediate nature - long enough for social action to influence institutional structure or for institutional structures to change and thus affect social action, but short enough for these rhythms of change not to be overwritten by the longue durée of history.

The nature of institutions and social action are reflected in the studied charities' OM practices over a period of time, enabling a holistic perspective. This is in line with Suddaby et al.'s (2010) argument that research in IW is reliant upon qualitative methods - case studies in particular - to provide rich context in understanding phenomenologically constructed institutions.

Prior studies of OM have drawn mainly on survey results to analyse OM practices. While this research method provides statistical generalization, the case study approach offers a basis for analytic generalization that expands and generalizes theories (Yin, 2014). The two similar information-rich cases (referred to as Charity A and Charity B) were selected purposefully to provide in-depth understanding and insights into the role of identity accountability in the studied charities' OM practices. The case selection criteria included registered charities, activity groups[2], annual expenditure (above $NZ 2 million)[3], and diverse stakeholder groups. Thus, any variation in their OM practices is interesting to examine with respect to its drivers, and the contrasts between the two cases make the findings more robust and compelling.

Both semi-structured interviews and document analysis were employed to collect and analyse case study evidence. Twenty-two semi-structured interviews were conducted to explore the perceptions of internal actors (staff members and managers) of two case study charities (see Appendix 1). It is important to understand internal stakeholders at different levels of the studied charities to facilitate investigation of the contextual and complex conditions of the cases. In order to further recognize the context of the charities and their OM practices, documents in the

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[2] The NFPs, including charities, are widely spread over twelve activity groups in which government funding is mainly provided to the activity groups of health, education and social services (Sanders et al., 2008). Almost half of the charities are also registered under these three groups (Charities Services, 2016b). Therefore, the activity group criterion focused on choosing charities from the activity groups of health, education and social services.

[3] The inclusion of this annual expenditure criterion was to exclude smaller charities that are below $NZ 2 million (under a tiered framework in NZ new reporting standards), which are less likely to measure their outcomes (Charities Services, 2016c).

public domain (such as annual reports), or provided through the interview process (such as Charity A's funding contract), were examined (see Appendix 2). These documents were triangulated with responses from interviewees to enhance the trustworthiness of the research findings (Denzin & Lincoln, 2013). All interview and documentary data were coded and analysed using NVivo. Key theoretical concepts regarding IW and decoupling were used as a theoretical framework to enable cross-case analysis. In order to draw out the argument and interpretation, cross-case themes and patterns (Yin, 2014) were developed to underline subtle similarities and differences between the cases. The next section outlines the contextual background to the two case study charities.

5. Background to the cases

5.1. Charity A

Established in 1988, Charity A was the first organization in NZ to address a specific addiction problem, and it was the largest single treatment provider in Australasia. The mission of Charity A is to build healthy communities together, free from addiction harm. More than sixty paid staff are delegated into various locations throughout NZ. The key stakeholders of Charity A include funders, regulators, beneficiaries, volunteers, partners, board members, managers, and paid staff (counsellors and social workers).

In 2008, Charity A was registered as a charity. In order to accomplish its mission, Charity A developed three objectives: 'changing lives', 'changing the communities' and 'changing the environment.' The first objective – 'changing lives' – aims to reduce addiction problems to beneficiaries by providing counselling services. The measured outcomes for the counselling services are a reduction in beneficiaries' addiction problems and an improvement in the beneficiaries' positions in life. The second objective – 'changing the communities' – prevents addiction problems at a community level by delivering public health activities. An improvement in the awareness of addiction problems is measured as an outcome for this objective. The third objective – 'changing the environment' – aims to minimize addiction problems by initiating policy development activities that address government policies, standards, and legislative changes. The measured outcomes include any changes in the policies, standards, and legislation to reduce addiction-related activities.

Charity A receives income of around $NZ five million per annum. Approximately 90 percent of this funding is derived from a three-year contract with one government funder. The required

allocations for the funding and human resources were: 55% of the funding and 24.2 full time equivalent (FTE) staff to the counselling services, and 40% of the funding and 18.7 FTEs to the public health activities. The remaining 5% of the funding and 2.6 FTE are allocated to the policy development activities. Since the contractual requirements from the funder mainly focus on financial results and outputs, Charity A's OM practices are largely voluntary. In 2013, the government funder decided to cut 77% of the funding ended on 30th June 2014 and re-allocate it to another charity. Charity A took legal action towards the funder to challenge this unexpected funding loss. After more than a year of judicial review, the High Court overturned the decision of the funder, and Charity A's contract is continued until June 2017.

5.2. Charity B

Charity B became a registered charity in 2009, and its mission is to turn lives around. As a church-based organization, Charity B has a long history dating back to the 1850s of responding to social issues including poverty, unemployment, poor housing, educational and healthcare deprivation. Charity B employs over 500 paid staff (the majority of them are part-time) to provide various services and activities including homecare services, family services, early childhood education, homeless services and community development activities. Accordingly, Charity B supports a wide range of beneficiaries and related parties including: older people and those living with disabilities, families, children, homeless people and local communities. Apart from these stakeholders, Charity B is also accountable to its funders, regulators, volunteers, board members, managers and paid staff.

Charity B receives approximately $NZ 12 million per annum in income. More than 80 percent of its total income is received from two forms of government funding for homecare services. The majority of the government funding is derived from a five-year contract to support beneficiaries who are over 65 years old and identified as having disabilities related to aging. Another smaller government-funding stream is for beneficiaries who are under 65 years old. Previously, these beneficiaries were supported in residential care. The government funders require Charity B to follow a "New Zealand Health for Older People Strategy," which promotes beneficiaries living independently in their own homes rather than in residential care homes. Hence, beneficiaries of Charity B's homecare services are encouraged to live independently. The measured outcomes for homecare services include: (i) to discharge beneficiaries to independence for the low-needs beneficiaries who have better health condition; and (ii) a reduction in needs level for the high-needs beneficiaries who require more help from Charity

B. Nonetheless, Charity B is at an early stage of measuring outcomes for its other services and activities. Those outcomes tend to be long-term in nature. For example, one outcome for early childhood education is children are positive about their education, and this gives them a better life. This long-term outcome is more likely to be seen when a child grows up. This may be difficult to measure in the short term. The empirical findings of the case study charities are presented next.

6. Findings

This section presents findings from the case study charities on the role of identity accountability in their OM practices. It is organized into three parts: (1) to present OM practices of both charities; (2) to identify challenges the charities face in their OM practices; (3) to reveal an unintended consequence in the case of Charity A as a postscript.

6.1. Charity OM practices

Both charities engage in OM practices by employing a variety of OM mechanisms include: Client Directed Outcome Indicator (CDOI), Interactive Drawing Therapy (IDT), feedback surveys, International Resident Assessment Instrument (InterRAI), and Results-Based Accountability (RBA). Charity A uses CDOI and IDT to measure outcomes for its counselling services, and feedback surveys for its public health activities. Charity B employs InterRAI to measure outcomes for its homecare services, CDOI for its family services, and RBA for other services and activities. This section presents how the case study charities use their OM mechanisms to create and maintain the OM norms and practices, and develop reflexive awareness of identity accountability in their OM practices.

6.1.1. Creating and Maintaining OM norms and practices

CDOI contains combined scales, namely Outcome Rating Scale (ORS) and Session Rating Scale (SRS), to measure the effectiveness of both charities' performance. It enables beneficiaries to voice their experience prior to, and after, receiving the services. The ORS is conducted at the beginning of each session to measure beneficiaries' service outcomes in the areas of individual, interpersonal, social and overall wellbeing. The SRS is completed at the end of each session to evaluate the experience of beneficiaries and their relationships with the charities' actors who provide the session. While both charities use this OM mechanism, the extent of OM implementation differs. The following interviewees indicated that Charity B is

at an early stage of measuring outcomes for its family services, whereas Charity A implements the CDOI into its daily counselling service delivery:

> We have not got quite to that stage [in measuring outcomes]. We have just started a project around developing measures…we are introducing CDOI to measure how we are going on with clients in the family services…we are just getting the social workers to understand that it is an important measure. It is a major shift of thinking and reporting in that way. (Financial Manager, Charity B)

> The clients' [ORS/SRS] scores are recorded in our clinical database, which produces a graph for every session. So we are able to see if they are below the cut-off rate. [For example,] If a client is below the cut-off rate of 25, the person is distressed. (Counsellor 3, Charity A)

The following interviewees of Charity B provided reasons for using CDOI and RBA to measure outcomes for its services and activities:

> We have to prove that we are getting results because government agencies only fund people that are using RBA or CDOI. (Financial Manager, Charity B)

> I think government [funders] are interested in the RBA framework, so we expect government to, in time, require organizations to align themselves broadly to the RBA framework. It makes strategic sense for ourselves to do that now, so that we are in the habit of doing it. (General Manager, Charity B)

The adoption of RBA and CDOI is a strategic action. Charity B attempts to align itself with government funders' strategies and to gain potential funding opportunities. Charity B's actors (i.e., managers) aim to create and maintain new OM practices in Charity B's services and activities. It also highlights the actors' conscious intentionality to strategically shape their own institutional environment, in which OM mechanisms (CDOI and RBA) are used as a means to manage the coercive pressures from their funders. Moreover, the following interviewee suggested that InterRAI is an OM mechanism imposed by government funders of Charity B, to measure outcomes for its homecare services:

> The InterRAI assessment includes collecting [beneficiaries'] personal information, their wellbeing, how they manage their showers and meals, whether they have any difficulty. If their mobility is poor, whether they are at risk of falling and how we can take care of that. (Homecare Service Supervisor 2, Charity B)

The homecare staff members are coerced to engage in OM practices. These actors must record and analyse progresses of beneficiaries' wellbeing, such as their mobility and self-care ability, measure any reduction in their needs level for the services, and assess whether and when beneficiaries are ready to be discharged to live independently. Since the use of InterRAI is in

line with funders' requirements, Charity B's OM practices in its homecare services are directed at maintaining OM practices to gain legitimacy from its funders.

Unlike the actions of Charity B's actors in creating OM practices and strategically managing their relationship with funders, Charity A's actors aim to create the norm of OM. For example, Charity A's managers actively disseminate information about OM mechanisms, such as CDOI, through routine staff meetings and performance reviews to ensure that all counsellors understand it is "a statistically significant international measure" (Counsellor 3, Charity A). It thus promotes confidence in actors to use this OM mechanism, so that they are more comfortable to diffuse OM norms to other stakeholders like beneficiaries. In addition, Charity A co-hosts international conferences on addiction issues with two partners (another addiction service provider and an addiction research centre) on a biennial basis. The participants at conferences are national and international addiction service providers, researchers, and practitioners in the area of addiction issues. By interacting with other participants and sharing experiences of using OM, Charity A's actors strategically portray the institution as a pioneer in creating and maintaining OM norms and practices. The use of OM mechanisms thus enhances the reputation and legitimacy of Charity A in the eyes of both internal and external stakeholders.

6.1.2. Developing reflexive awareness of identity accountability

As evident in both charities, identity accountability is a determinant of their engagement in OM practices:

> We have to be able to measure the difference as [outcomes] guide our services. It is the right thing to do and why we do what we do. Otherwise we do not know who are we working for? How to achieve what we set up to do? (National Operations Director, Charity A)

> The unique thing about the religious organization is its ability to hold onto the tradition, ethos and theological values. It is that guardian role that holds the whole organization together. (CEO, Charity B)

The interview data suggests that the OM practices are perceived to be the 'right thing to do', which are in line with the concept of identity accountability. Charity B is a religious organization where its religious values inform organizational mission. As such, identity accountability plays an essential role in its OM practices, which is in addition to its funders-oriented OM practices (i.e., the use of InterRAI). On the contrary, the actions of Charity A's

actors to use OM mechanisms are entirely driven by its identity accountability as its funder does not require information on outcomes:

> The contract with the government funder is not focused on outcomes at this point, but we have taken an innovative move. As a service that provides counselling, the important thing is if we are being effective with what we do, and if we really care about whether we are effective. Then we need find some ways to measure that. (Director of Clinical Services, Charity A)

This interview data suggests that Charity A is proactively measuring outcomes for its counselling services. Such OM practices evaluate the effectiveness of its counselling service performance and contribute to achieving the specific objective of 'changing lives' and overall organizational mission. Particularly, Charity A's managers play a key role in choosing OM mechanisms and training staff members to use the mechanisms:

> It is not just about quality improvement for our organisation. It helps a lot of our staff to think about what they are doing in their service delivery, whether they are connecting with their clients, and whether they are helpful in getting clients a good life. Some of them who did not like the [OM] idea think it is great now. (Director of Business, Charity A)

Since Charity A's objective for counselling service is 'changing lives', its OM practices provide an avenue for actors to connect their daily service delivery and specific objective and organizational mission. For example, CDOI provides evidence on whether there is a reduction in beneficiaries' addiction problems and if the beneficiaries' positions in life are improved.

> We find [using CDOI] is a good way to see how we are doing, have we been on track with clients or not? And if we need to change course of what we are doing to achieve better outcomes. (Director of Clinical Services, Charity A)

The interview data suggests that Charity A's actors rely on the results from CDOI to reflect on their past service provision, and then decide if it is necessary to change the service delivery approaches, in order to improve the experience for beneficiaries and the quality of service delivery in the future. Moreover, Charity A's actors engage in a number of IW to routinize CDOI as part of their counselling service delivery. For example, prior to conducting counselling services, the counsellors explain the importance and use of CDOI to each beneficiary, and then collect the beneficiary's CDOI scores after each counselling session, input these scores into a clinical database, and generate a graph to compare whether there are improvements in the counselling outcomes for beneficiaries. From this series of OM practices,

counsellors are able to constantly reflect on whether their counselling service delivery provides a good experience to beneficiaries and makes positive changes in their lives:

> If clients give me a score of zero that means either I am the wrong person for them or they need more services…it is very rewarding to see a client's scores go from 6 to 27, indicating they are recovering and getting control of their life. (Counsellor 3, Charity A)

The interview data suggests that CDOI allows Charity A's actors (i.e., counsellors) to develop reflexivity of achieving good outcomes for beneficiaries and improving the beneficiaries' lives.

IDT is also used as another OM mechanism for Charity A's counselling services. From drawing and writing about their feelings, IDT encourages beneficiaries to express their underlying issues, which may not be revealed by other therapeutic methods. The following interviewed counsellor provides an example of using IDT to measure counselling outcomes:

> I have a client that used IDT…at the beginning of counselling sessions, he had felt vulnerable and was depressed. I asked him to draw a picture to reflect his feeling and he drew that he sank into the bottom of the ocean. After a few sessions, his drawing showed that he slowly floated up a bit from the bottom…after a number of sessions, he felt that he was on a boat floating on the sea. At the end of his treatment [before I discharged him], he felt uplifted like he was on an airplane. So I can tell based on his drawings that he has been changed. (Counsellor 2, Charity A)

From persistent comparisons aimed at improving the condition of beneficiaries and eventually discharging them from Charity A's services, actors' reflexive awareness about their identity accountability in their OM practices are developed. Similarly, feedback surveys are another OM mechanism to measure outcomes for Charity A's public health activities. For example, survey questions like 'what was the most interesting presentation topic?', 'was this helpful?' (Director of Business, Charity A) are used to collect information on outcomes. This OM practice allows participants in public health activities to reveal whether they are better informed on the addiction-related issues. This measured outcome is in line with Charity A's objective of 'changing the community'. As such, Charity A's actors demonstrate their reflective capacity and awareness of identity accountability when engaging in their OM practices.

6.2. Challenges in OM practices

While the charities' actors are developing reflexive awareness of identity accountability, they also face a number of practical challenges including resource constraints, staff resistance, and dishonest feedback from beneficiaries. Moreover, the charities also are struggling to balance upward accountability to funders and identity accountability to organizational mission.

6.2.1. Challenges in developing reflexive awareness of identity accountability

The following interviewee identified that difficulties caused by resource constraints are evident in Charity B's OM practices:

> The [database] is only for internal use, it is not sophisticated enough to summarise data and identify trends...I suppose you know it is not that I would not want to pay for that. We have got an ethical trade off. We need to decide whether we are going to support more people through service delivery or we are going to support the development of a database. (General Manager, Charity B)

The interviewed manager believes it is an "ethical trade off" in deciding whether to spend limited resources towards service delivery, or developing database to capture information on outcomes. This indicates that the manager has not realized the importance of OM in connecting OM practices to organizational mission and improving charity accountability. Thus, resource constraints have the potential to hinder the development of actors' reflexive awareness of identity accountability.

For Charity B's homecare services where the most IW of OM practices engages, staff resistance is noted by the following interviewee:

> When we went through a process of reducing the amount of care, you can imagine the responses of support worker…if you are a support worker and your income is dependent on people receiving support, you might not want them to be independent, because it means you might have less income. (Homecare Service Manager, Charity B)

In accordance with its government funders' strategy of promoting beneficiaries' independence, Charity B has to change the way of delivering its homecare services, which creates staff resistance from support workers. This is because the wages of support workers are closely connected to the number of hours provided to beneficiaries. Resistance occurs when the support workers are paid less due to their working hours are reduced once beneficiaries' conditions are improved. This provides practical difficulties as actors are not willing to achieve service outcomes by reducing the care for beneficiaries.

Dishonest feedback from beneficiaries is another challenge in OM practices, as suggested by the following interviewees:

> [CDOI] could not tell a beneficiary's willingness to change. Many beneficiaries are reluctant to be here. They may be forced by their families. So when we ask how well you have been doing this week. The responses are perfect. They give 9 or 10 out of 10. When we ask them to rate today's session, they give excellent marks. Therefore,

> the outcomes measured by CDOI do not reflect the beneficiaries' real feelings. (Counsellor 2, Charity A)

> Sometimes when they are doing assessment like CDOI, they try to put what other people want to hear. Say if I put myself in a 1 to 10 in Likert scale, I want to be closer to the 10 probably. There is kind of a mind-set around it…because they want to look better than they were, to look like they are feeling better than they were. (Director of Clinical Services, Charity A)

Many beneficiaries are reluctant to receive counselling services but they are assigned for treatment by their families. As a result, they may refuse to complete their OM assessments like the CDOI in an honest way, or they might feel obliged to provide falsely positive outcomes. The willingness to discuss their issues is relatively low. This dishonesty issue not only occurs in the case of the CDOI, it is also applicable to the other OM mechanisms such as surveys. Consequently, reliability and usefulness of these mechanisms are questionable. Similarly, this issue is also identified in Charity B's homecare services, for example, "[Beneficiaries] may say one thing but they are not able to do it" (Homecare Support Worker, Charity B). This may be because beneficiaries are afraid of losing the existing homecare services when their needs level is reduced, or they may have incorrect self-assessments.

In sum, the case study charities face a number of challenges in their OM practices. For example, without sufficient resources to investigate OM mechanisms and develop database to store and analyse information on outcomes, the charities' actors cannot connect their OM practices to organizational mission. This hinders the development of actors' reflexive awareness of identity accountability.

6.2.2. Balancing identity accountability and upward accountability

Both charities attempt to attain both upward accountability to funders and identity accountability to organizational mission, as their intended outcomes. The following interviewees highlighted that it is difficult to balance these two forms of accountability:

> We have our contract with the Ministry, but we also have what we want to achieve as an organization. Sometimes they align and sometimes they do not. For example, part of our mission is to generate political change, which is not necessarily acceptable within our ministry contract. (Director of Public Health, Charity A)

> … you might lock yourself into doing something about housing where actually that is not important to a community. The charity runs the risk of ticking boxes and really not understand the impact because they are doing something for the sake of it. (Community Development Worker, Charity B)

These findings suggest that there is a tension between attaining upward accountability and identity accountability. As explained earlier, the funders' requirements are closely adhered by Charity B in achieving its upward accountability, in which both service delivery and OM practices (by using InterRAI) are closely linked. However, Charity B is at an early stage of incorporating its OM mechanisms (for example, CDOI and RBA) into daily practices, yet may still manage to attain its identity accountability, illustrating policy-practice decoupling.

Decoupling is also used as a means to cope with this issue in the case of Charity A, but it is more complex in this case as Charity A's OM practices closely connect to its mission and objectives, and its identity accountability is valued higher than upward accountability. The three objectives of Charity A are inter-dependently working towards its mission. By accomplishing the objectives of 'changing lives' and 'changing the communities', Charity A has more authority and strength to achieve its 'changing the environment' objective, as illustrated by the interviewed CEO:

> The [counselling] treatment of people is only one part and is actually a secondary part…we are endeavouring and trying to effect change. This is what we call [policy development activities], which are critical to prevent the addiction problems… the more our charity is mentioned, the more we are positioned as being an authority in this area. This improves our political strength to argue for changes in legislation or approach by government at local and national level. (CEO, Charity A)

The objective of 'changing the environment' is seen as a priority to accomplish Charity A's identity accountability, whereas achieving the other two objectives are treated as prerequisites. However, this is largely different from its funder's funding and human resources allocations. The objective that is largely implemented by policy development activities only receives approximately five percent of government funding, but is seen as a preferred action to achieve identity accountability to organizational mission. The other two objectives receive the most funding but are perceived as means of attaining the objective of 'changing the environment', indicating a policy-practice decoupling. Moreover, Charity A implements its OM mechanisms (CDOI and IDT) into its daily counselling practices, but the OM practices are not due to its funder's mandate. The use of OM is mainly to achieve identity accountability to organizational mission, and has little relationship to attain its upward accountability. From this perspective, the little attainment to upward accountability (as an intended outcome) in OM practices indicates a means-ends decoupling.

6.3. An Unintended Consequence

The interviewed CEO noted that the funder is aware of the policy-practice decoupling but Charity A has managed to attain the funder's requirements:

> I am not too worried about [our funder] finding out what we are doing. I think they can guess and have got a good idea anyway. We are reliant upon this funding, so this is why we pay so much attention to exceeding our contract, why we argue about political neutrality, and make sure we all understand what the rules are. So they have no reason to withdraw our funding for the contracted services and they have no grounds to criticize us or evoke the terms of our contract. (CEO, Charity A)

The interview data portrays an overoptimistic expectation of Charity A's funding. However, a proposed funding cut was later enacted upon. This provides an example for identity accountability (Unerman & O'Dwyer, 2006), where Charity A's actors tend not to recognize the other stakeholders' (including the funder's) rights of accountability. The CEO and other managers of Charity A decide on the scope of their own accountability without concerning if little attainment to upward accountability may comprise their funding contract. Consequently, Charity A's actors constantly engage in IW that deliberately and reflexivity maintains, but unfortunately potentially disrupts its institution. The process of disruption is reflected in its prioritization of its identity accountability over upward accountability, so that accomplishing mission through carrying out policy development activities takes precedence over securing resources. With no intention to act disruptively (this differs from IW aimed at disrupting institution), the IW conducted by actors aims to accomplish their mission but incidentally fails to maintain the institution. A funding cut proposed by the government funder of Charity A is thus an unintended consequence (Lawrence et al., 2009).

In sum, both charities' actors engage in OM practices to to create and maintain the OM norms and practices, and develop reflexive awareness of identity accountability. However, the charities also face some practical challenges and are struggling to balance their identity accountability and upward accountability, which unfortunately resulted in an unintended consequence for Charity A. The next section discusses the key findings and highlights contributions of this paper.

7.   Discussion and Conclusion

This paper examines the role of identity accountability in the OM practices of two NZ case study charities and their practical challenges. The findings reveal that identity accountability plays a vital role in both charities' OM practices. A variety of OM mechanisms are employed

to create and maintain OM norms and practices and to develop reflexive awareness of identity accountability. One case study charity even prioritizes its identity accountability to its mission over upward accountability to its funder. This, however, creates practical challenges to balance these two forms of accountability. Although both policy-practice and means-ends decoupling are used as means to mitigate this tension, it unfortunately produced an unintended result of a proposed funding cut in this case study charity. The other challenges the charities face include resource constraints, staff resistance, and dishonest feedback from beneficiaries. These challenges hinder the connections between the charities' OM practices and their organizational mission, thus prevent the development of reflexive awareness of identity accountability in their OM practices.

Based on a rich contextual case study setting, the findings unpack two overlooked theoretical concepts in the IW theory: 'reflexivity' (Lawrence et al., 2013) and 'unintended consequences' (Lawrence et al., 2009). Reflexive awareness of identity accountability to engage in OM practices are gradually developed by the charities' actors. In the case of Charity A, its managers are actors creating OM practices by choosing appropriate OM mechanisms (e.g. CDOI). The norm of OM is then infused into its daily counselling service delivery, which inevitably triggers the IW of frontline staff. From implementing CDOI, the reflexivity of actors is developed when the use of OM connects with its organizational mission and specific objectives. For example, the use of CDOI helps actors to identify whether positive changes are made to beneficiaries' lives, which closely connects with the objective of 'changing lives'. After understanding the benefits of using OM mechanisms and constantly engaging in IW aimed at creating and maintaining OM norms and practices, actors' reflexive awareness of identity accountability is developed. In the case of Charity B, actors' reflexivity is less developed compared to Charity A, as the use of OM (i.e., InterRAI) is influenced by funders' mandates for its homecare services and OM practices for the other services and activities are at an early stage. While its managers also conduct IW to create OM practices by adopting RBA and CDOI, this IW is mainly to align Charity B with its government funders' strategies and to gain potential funding opportunities.

The findings also provide insight into the concept of 'unintended consequences'. Charity A's actors reflexively engage in OM practices to achieve identity accountability to its mission. However, an unintended funding cut was proposed by its funder. This was likely due to Charity A's active engagement in its policy development activities, which are seen as the ultimate

means to achieve its identity accountability, but which do not align with its funder's requirements. As such, the IW of Charity A's actors unfortunately produced an unintended consequence. This is fundamentally different to IW aimed at disrupting institution, as the actors did not intend to deliberately disrupt existing institution.

Regarding practical challenges in the charities' OM practices, the findings reveal that both policy-practice and means-ends decoupling are used as means to cope with the challenge of balancing identity and upward accountability. This finding builds on the analysis of Bromley and Powell (2012), where identity and upward accountability are seen as two intended outcomes for the case study charities. The policy-practice decoupling is evident in both cases, where the adopted policies (the adopted OM for Charity B, and funder's requirements for Charity A) are not implemented into their daily practices. Their adoptions of the institutional structures are merely symbolic. The means-ends decoupling is identified in the case of Charity A, where the use of OM is implemented into its counselling services but does not relate to the intended outcome of achieving upward accountability, as the funder's mandate is not the reason for its OM practices. Nonetheless, the unintended consequence in the case of Charity A reveals that policy-practice decoupling may not be an effective means to deal with the practical challenge.

This paper makes two key contributions to the literature on OM practices. First, it is the first study to consider identity accountability in a rich and in-depth charity case study setting. The contextual findings both support and extend Unerman and O'Dwyer's (2006, 2010) theoretical argument of identity accountability. Give the unique nature of charities, both charities' actors are held internally accountable to their organizational mission, in which charity identity accountability plays a vital role in mobilising their actions and shaping their OM practices. However, this paper reveals that charities' IW may produce unintended consequences when identity accountability is valued higher than upward accountability. This finding confirms and extends the argument of Unerman and O'Dwyer (2010). While decoupling is used as a means to cope with the practical challenge of balancing identity and upward accountability, stakeholders who fund charities still hold absolute power to punish those organizations that do not comply with their requirements. It is interesting to see that the unintended funding cut was overruled by the New Zealand High Court. It indicates that it is possible for charities to carefully and reflexively manage both forms of accountability where upward accountability could be downplayed. However, this argument is only draw from one case study, further research is needed to confirm the argument.

Second, the findings of this paper differ from prior studies that have identified funders' mandates as the only driving force behind OM practices (Barman & MacIndoe, 2012; Thomson, 2010). The findings also support and extend a few pioneer studies in OM. For example, this paper brings the IW dimension into the OM literature and identifies the reflexive IW of the studied charities' actors aimed at creating and maintaining OM norms and practices, thus adding to Eckerd and Moulton's (2011) mimetic adoption argument. It also contributes to the norm of OM that is captured in OM mechanisms and guidebooks (Benjamin, 2012a) by demonstrating how the studied charities' OM mechanisms are used in their day-to-day service delivery, and the practical challenges of using these mechanisms. It also further extends the identified role of professional networks to normatively diffuse the OM (MacIndoe & Barman, 2013; Zimmermann & Stevens, 2006), by outlining the reflexive actions of the charities' actors to strategically shape their institutional environment and gain legitimacy in the eyes of stakeholders. Addressing the OM practices actively engaged in by the charities' actors, this paper supports and extends MacIndoe and Barman's (2013) idea of internal stakeholders determining the extent of OM. While the charities' actors develop reflexive awareness of identity accountability in their OM practices, some practical challenges like beneficiaries' dishonesty issue hinder the development process. The actors may educate these beneficiaries by actively infusing the norm of OM, but the reduction of this dishonesty issue may be a long term effort.

This paper also provides implications for policies and practices. First, the findings highlight the studied charities are struggling to balance their identity accountability to organizational mission and upward accountability to funders. This indicates a need to align these two forms of accountability by building a closer charity-funder dialogue and relationship. Both charity actors and funders need to make more conversations on OM to better align charity actual OM practices and funders' information needs. Funders may also send evaluators to work with charities in deciding appropriate OM practices to attain both identity accountability and upward accountability. Nonetheless, this approach may be more feasible for charities that receive less support from government funders considering the powerful position of the funders. Also charities may compromise their identity accountability when their financial sustainability is at risk, entailing a danger of mission drift (Bennett and Savani, 2011). Future studies are thus needed to examine whether charity-funder relationships can enable a better alignment of identity and upward accountability. Second, the findings reveal that Charity A's OM practices are not driven by its government funder, which does not require any outcome information for

the contracted counselling services. This points to an inconsistency between more emphasis on outcome requirements identified in prior literature e.g. Benjamin (2010), when in reality, there was a distinct lack of OM contractual requirements. This urges government funders to revisit their existing funding contracts and include relevant outcome requirements and possible suggestions for charity OM practices.

Finally, the studied charities' actors demonstrate different reflexive capacity to engage in their OM practices and their adoptions of OM mechanism are mainly voluntary. This issue could be more critical when the recent NZ charity regulatory changes, requiring most charities to provide outcome information come into effect. Charities must adopt some forms of OM to provide required information on outcomes, but they may lack the capacity to understand the use of OM and have difficulty choosing suitable OM mechanisms. To encourage appropriate OM practices, funders may consider providing short-term additional resources (funding, evaluators, and training) to their funded charities. Further guidance including sector-specific OM exemplars, is needed from both funders and regulators to encourage appropriate OM norms and practices in the charity sector. This is also likely to reduce practical challenges like resource constraints, thus enhancing actors' IW and reflexive awareness of identity accountability in charity OM practices. More critically, the findings of this paper, notably the vital role of charity identity accountability, improve our understanding of charity OM practices and provide insights to further unpack complex NFP accountability relationships.

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9. Appendices

Appendix 1: Interview Schedule

| The case study charities | Interviewee's Roles | Interview Schedule | |
		Date	Duration of Interview
	CEO	27-04-12	34 minutes
	Director of Business	24-04-12	1 hour 9 minutes
	National Operations Director	20-04-12	1 hour 27 minutes
	Director of Public Health	18-04-12	28 minutes
	Director of Clinical Services	12-04-12	35 minutes
Charity A	Marketing Manager	16-04-12	27 minutes
	Financial Manager	23-04-12	40 minutes
	Director of Ethnic Services	11-04-12	1 hour 12 minutes
	Clinical Supervisor	11-04-12	59 minutes
	Counsellor 1	11-04-12	49 minutes
	Counsellor 2	17-04-12	52 minutes
	Counsellor 3	27-04-12	27 minutes
	CEO	17-12-12	1 hour 2 minutes
	General Manager	23-01-13	59 minutes
	Financial Manager	09-01-13	53 minutes
	Early Childhood Education Service Manager	14-01-13	1 hour 3 minutes
Charity B	Homeless Service Manager	01-02-13	28 minutes
	Community Development Worker	08-02-13	55 minutes
	Homecare Service Manager	31-01-13	33 minutes
	Homecare Service Supervisor 1	18-02-13	21 minutes
	Homecare Service Supervisor 2	18-02-13	39 minutes
	Homecare Service Support Worker	18-02-13	42 minutes

Appendix 2: Documents of the case study charities

Documents		Charity A	Charity B
Public Documents	Annual Reports	3	5
	Media Releases	10	7
	Newsletters	10	6
	Websites	various	various
	Audited Financial Statements	6	5
	Annual Returns in Charities Register	6	5
	Companies Office Societies and Trust Online	1	1
	CDOI Related Articles	8	
	Resources about Conferences on Addiction Issues	various	
	New Zealanders' Participation in Addiction (Results from the 2010 Health and Lifestyles Survey)	1	
	New Zealanders' Knowledge, Views and Experience of Addiction and Addiction Harm (Results from the 2010 Health and Lifestyles Survey)	1	
	Addiction Related Fact Sheets	various	
	Third Party Evaluation Reports (for homeless services and community development activities)		3
	InterRAI Brochure 2012		1
	Audit Requirement: Home and Community Support Sector Standard NZS 8158:2012		1
	Health for Older People Strategy		1
	Storytelling Report		1
Private Documents	Contractual Funding Agreements	2	
	Annual Reports (2007-2013)	6	
	Budget Reporting Template	1	
	Beneficiaries' Consent Form Template	1	
	Counsellor Checklist	1	
	CDOI Cousenlling Templates and Graph Example	3	
	Charity B and its Partners		1
	Project Progress Report 2012		1