RESOURCES FOR ACCOUNTABILITY AND FINANCIAL MANAGEMENT IN THE VOLUNTARY SECTOR
A project of the Capacity Joint Table, funded by the Government of Canada through the Voluntary Sector Initiative.

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Introduction

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

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

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

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

This overview guide is primarily intended for medium-sized organizations with some accounting support. However, some of the tools and resources in the inventory will be helpful to all organizations. Many organizations already have effective practices in place, and will not need to make any changes. For some, particularly very small
organizations or those that operate without boards, the overview modules may not be applicable. Smaller, grassroots organizations with no dedicated accounting staff will have different resource needs in these areas. For more information, see Appendix 1.

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

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

Acknowledgements

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

An Important Note

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

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

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

Module 1 – The Changing Environment for Accountability and Financial Management

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

Module 2 – Methods to Enhance Accountability

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

Module 3 – Financial Management

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

Module 4 – Learning Opportunities

Module 4 lists learning opportunities for voluntary sector managers and board members. It describes the different training resources available to learn accounting and financial management related to voluntary sector organizations, and identifies different teaching and learning methods. By the end of this section, you should be aware of these learning opportunities, and how to locate them.
Module 1. The Changing Environment for Accountability and Financial Management

Objectives

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

Preamble

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

The Trend Towards Accountability and Financial Management

In the voluntary sector

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

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

\(^1\) The telephone survey was conducted between May and July 2000 by the Institute for Social Research at York University, and directed by the Canadian Centre for Philanthropy, which wrote and issued the report (at www.muttart.org). A total of 3,863 Canadians completed the survey.
“administration.” By being able to explain the importance of paid staff in achieving a charity’s goals, the position of the organization is strengthened in the long run.

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

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

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

In the private sector

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

2 See Nyp (2001); Charity Village 2000, and Myers and Mallabone (2000) for more detail on this study.
ways to reduce fraud and improve corporate accountability. One recommendation was the formation of audit committees in which independent directors with expertise in finance work with an external auditor to review the financial controls and performance of the company.

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

**In the public sector**

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

**Examples at the Federal Level**

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

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

**Examples at the Provincial/Territorial Level**

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

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

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

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5 British Columbia Government, “Strategic Plan 2003/04-2005/06: Restoring Hope and Prosperity,” 2003,  
Examples at the Municipal Level

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

Improving Accountability in Voluntary Sector Organizations

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

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

- developing or improving codes of ethics;
- improving governance;
- improving program evaluations;
- improving financial disclosure.

An overview of each of these areas follows, and a more detailed discussion on each area can be found in Module 2.

Codes of Ethics

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

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\(^7\) Voluntary Sector Roundtable, “Panel on Accountability and Governance in the Voluntary Sector” <http://www.vsr-trsb.net/pagvs/index.htm>
To provide a more detailed example, the Canadian Centre for Philanthropy’s Ethical Fundraising & Financial Accountability Code assures donors of the integrity and accountability of charities that ask for and receive their financial support. Charities that adopt this Code agree to fundraising practices that respect donors’ rights and privacy. They also agree to manage their funds responsibly, and to report their finances accurately and completely. This Code goes along with the professional codes of ethics and standards of practice to which many fundraisers adhere, such as the Association of Fundraising Professionals’ Donor Bill of Rights (see text box).

**Governance**

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

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

**Program Evaluation**

Program evaluation involves showing the results of an organization’s work. One popular tool to conduct program evaluation is a results-based framework, which requires the organization to answer **for something** (e.g., its program outcomes) and **to someone** (e.g., its board). This involves reporting performance or conduct to some party; justifying the performance or conduct; and, taking responsibility for the consequences. A report entitled Assessing Performance: Evaluation Practices and Perspectives in Canada’s Voluntary Sector ([http://www.vserp.ca/pub/VserpReport.pdf](http://www.vserp.ca/pub/VserpReport.pdf)) was published by the Voluntary Sector Evaluation Research Project (VSERP) in 2003, and provides insights and recommendations for program evaluation methods. In addition, A Review of Evaluation Resources for Non-Profit Organizations is a handbook that explores different
Financial Disclosure
A voluntary sector organization’s stakeholders are interested in seeing and understanding the finances of the organization. Charities and non-profits already prepare audited annual reports, which are typically published and made available, upon request, to stakeholders. The annual report provides comprehensive information about how funds are spent. For charities and non-profits, there are additional requirements for disclosure regulated by Canada Customs and Revenue Agency’s (CCRA) Charities Directorate. For specific requirements, please see the CCRA website at: http://www.ccra-adrc.gc.ca/tax/charities/menu-e.html.
Module 2. Methods to Enhance Accountability

Objectives

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

Preamble

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

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

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

Codes of Ethics

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

However, adopting a Code of Ethics or Principles of Excellence is not enough. Once it is adopted, the organization has to follow it as well, and periodically assess whether it is complying with the Code. For some codes, there is an external agency or body to certify that an organization has adopted the standards. For example, the Canadian Centre for
Philanthropy accredits a voluntary sector organization as following the Centre’s Ethical Fundraising and Financial Accountability Code after the organization signs a licensing agreement, completes a Self-Certification Toolkit and pays a fee. More often than not, however, the ultimate responsibility of enforcing the codes rests with the voluntary sector organization itself, as most external agencies cannot enforce codes. For example, the Association of Fundraising Professionals produced the Code of Ethical Principles and Standards of Professional Practice yet this association is limited in its ability to investigate and enforce violations.

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

**Board Governance**

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

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

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

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

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\(^8\) <www.public.asu.edu/~willasu/NPsuvey/ARNOVA2000paper.htm>
- Develop appropriate structures;
- Ensure the board understands its role and avoids conflicts of interest;
- Maintain fiscal responsibility;
- Ensure that an effective management team is in place and oversee their activities;
- Implement assessment and control systems;
- Plan for the succession and diversity of the board.

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

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

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

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

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

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Program Evaluations

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

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

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

Program Example – Walk a Mile in My Shoes

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

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

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

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

Each method has strengths and weaknesses, and there is no one right method. The method (or methods) your organization chooses should ensure that outcomes can be measured in a meaningful way. To help you choose, the end of this section links to an
extensive inventory of program evaluation resources, which contains more information about these and other methods.

Outcome Evaluations

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

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

Outputs vs. Outcomes

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

Performance Framework or Logic Model

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

**Generic Performance Framework or Logic Model**
(adapted from Taylor-Powell 1998, [http://www.uwex.edu/ces/pdande/evaluation/evallogicmodel.html](http://www.uwex.edu/ces/pdande/evaluation/evallogicmodel.html))

<table>
<thead>
<tr>
<th><strong>Inputs</strong> (What we invest)</th>
<th><strong>Outputs: Activities</strong> (What we do)</th>
<th><strong>Outputs: Participation</strong> (Who we reach)</th>
<th><strong>Outcomes: Direct, short-term</strong></th>
<th><strong>Outcomes: Intermediate</strong></th>
<th><strong>Outcomes: Long-term</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>What resources are required to run the program? Who must we work with or rely upon to help us achieve our desired results?</td>
<td>What products or services do we provide? What are the key activities carried out to achieve desired results?</td>
<td>Who must we influence to make progress to achieving our outcomes? Do we need to focus on specific groups or segments of the population in order to achieve results?</td>
<td>What level of client service do we want to provide? (e.g., address immediate needs; meet/exceed their or our expectations)</td>
<td>What influence do we want to exert on our key target group in the interim?</td>
<td>Why does our program exist? What results do we ultimately want to achieve? What are the long term benefits, effects or states are we looking for?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Staff</strong></th>
<th><strong>Volunteers</strong></th>
<th><strong>Time</strong></th>
<th><strong>Money</strong></th>
<th><strong>Materials</strong></th>
<th><strong>Equipment</strong></th>
<th><strong>Technology</strong></th>
<th><strong>Partners / Co-deliverers</strong></th>
<th><strong>Policy makers</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Workshops Meetings Counseling Facilitation Assessments Product dev. Media work Recruitment Treatment Training</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Users/ clients/ beneficiaries Participants Citizens Decision-makers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To achieve learning, to influence: Awareness Knowledge Attitudes Skills Opinions Aspirations Motivations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To change people’s attitudes or perceptions; influence their behaviour; or lead them to make decisions and take action, whether in life-style or policy or social action issues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To modify: civic, economic, environmental, health, or social conditions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Influencing Factors**
What external forces/ factors could impact the areas listed above and affect the achievement of the desired results?
Benefits of Outcome Evaluations

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

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

Limits to Outcome Evaluations

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

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

---

<table>
<thead>
<tr>
<th>Five predictors of the quality of an evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Agency culture:</strong> How does the staff view the outcome evaluation process and results? Is it a chore or a valid opportunity for improvement?</td>
</tr>
<tr>
<td><strong>Management support:</strong> Is there top management commitment and support for the evaluation process?</td>
</tr>
<tr>
<td><strong>Technology and technological know-how:</strong> Does the agency have the computer resources to store, retrieve, and analyze data, the ability to use them for evaluation purposes, and the ability to produce technical but usable reports?</td>
</tr>
<tr>
<td><strong>Involvement:</strong> How much are stakeholders included in planning and decision-making, at the operational (staff) and strategic (board) levels?</td>
</tr>
<tr>
<td><strong>Funder approach:</strong> Will the funder provide enough financial support, intensive training, and technical assistance, as well as funding incentives (or sanctions) significant enough to motivate agencies to improve their evaluation practices?</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Event</td>
<td>• Plan route &lt;br&gt;• Select date &lt;br&gt;• Organize registration &lt;br&gt;• Supervise volunteers</td>
<td>• Organizing committees &lt;br&gt;• Runners &lt;br&gt;• Volunteers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Volunteers</td>
<td>• Recruit volunteers for route, registration, first aid</td>
<td>• Community members</td>
<td>• Successful turnout for the run &lt;br&gt;• Create a fun and eventful day &lt;br&gt;• Successful shoe drive and shoe distribution &lt;br&gt;• Increase awareness of local social service agencies &lt;br&gt;• Volunteers learn new skills</td>
<td>• Change stereotypes and stigma attached to poverty &lt;br&gt;• Raise awareness of specific low-income issues (e.g. the need for shoes) &lt;br&gt;• Increased volunteerism in community</td>
</tr>
<tr>
<td>Community Links/Partnerships/Sponsorships/Donations</td>
<td>• Network with community social service agencies &lt;br&gt;• Seek donations of shoes and funds to purchase shoes</td>
<td>• Business owners &amp; managers &lt;br&gt;• Social service agencies &lt;br&gt;• Event participants and community members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Awareness Raising</td>
<td>• Contact social service agencies for information booths &lt;br&gt;• Create media kits &lt;br&gt;• Race kits for runners</td>
<td>• Social service agencies &lt;br&gt;• Event participants</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Social Auditing

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

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

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

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

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

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

<table>
<thead>
<tr>
<th>The Social Report can be used to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• communicate the organization’s benefits to the community, as well as to current and prospective funders;</td>
</tr>
<tr>
<td>• review whether the agency’s stated objectives are still realistic or appropriate;</td>
</tr>
<tr>
<td>• examine whether the organization’s strategies for achieving its objectives are still relevant, effective or efficient;</td>
</tr>
<tr>
<td>• set clear goals for the future and devise plans to achieve them;</td>
</tr>
<tr>
<td>• examine the “social bookkeeping” system to determine whether it tracks the right sort of information, or whether it is too demanding to maintain;</td>
</tr>
<tr>
<td>• establish “dialogue circles” with different stakeholder groups to consult their views on the above points.</td>
</tr>
</tbody>
</table>

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

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

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13 George Clark, “Social Auditing – feedback control for organisations,” The Caledonia Centre For Social Development. See “Social Auditing” section in the Inventory of Resources for Part II for subsequent references.
Employees – effectiveness of media campaign, collection and distribution of used footwear, funds raised to purchase new footwear.

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

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

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

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

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

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

**Balanced Scorecard**

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

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

- set targets for performance in these areas;
- devise measures to indicate their achievement;
- consult stakeholders to determine how well it is meeting them;
use this information as a learning tool to monitor and modify the organization’s objectives and its subsequent performance.

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

- **Financial**
  - “To succeed financially, how should we appear to our shareholders?”

- **Customer**
  - “To achieve our vision, how should we appear to our customers?”

- **Internal Business Processes**
  - “To satisfy our shareholders and customers, what business processes must we excel at?”

- **Learning and Growth**
  - “To achieve our vision, how will we sustain our ability to change and improve?”

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

**Benefits of Balanced Scorecard**

The benefits of using the balanced scorecard model:

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

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

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

Example – Balanced Scorecard – Walk a Mile in My Shoes

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

1. Financial

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

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

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

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

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

2. Shoe Recipient

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

**Objective:** to be responsive

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

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

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

3. Internal Business Processes

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

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

**Measures:** amount of time elapsed between shoe donation, cleaning and distribution to recipient; number of people aware of “Walk a Mile in My Shoes”
**Targets:** less than one week between shoe donation and distribution; ten per cent of local population aware of “Walk a Mile in My Shoes”

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

4. **Learning and Growth**

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

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

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

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

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

**Program Evaluation Summary**

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

**Financial Control Systems**

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

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

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

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

Finance Committee

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

Financial Audits

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

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Key Financial Accountability Indicators

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

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15 Sam Persaud & Alister Mason, “Finance and Audit Committees can play a key role both in detecting fraud and in preventing it,” 2000, Canadian FundRaiser, archived on CharityVillage.
so, either by the Canada Customs and Revenue Agency or funders (such as foundations, United Ways, or governments). The main goal of an audit is to deliver reasonable (but not absolute) assurance that the financial statements are presented fairly and in accordance with generally accepted accounting principles (GAAP).

Audit committees

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

An audit committee has two main missions:

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

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

Audit committees may complete the following tasks (among others):\(^{17}\)

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

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

- reviewing compliance with funders’ regulations;


\(^{17}\) Sources: Grant Thornton (last note); Sam Persaud & Alister Mason, “Finance and Audit Committees can play a key role both in detecting fraud and in preventing it,” Canadian FundRaiser, Oct. 11 2000, archived on <www.charityvillage.com>
• ensuring that the required documentation has been sent to the Canada Customs and Revenue Agency to maintain the non-profit and/or charitable status;
• reviewing the organization’s fundraising methods for their propriety and adherence to ethical codes;
• reviewing human resource practices, regarding the risks of lawsuits or penalties for harassment, wrongful dismissal, poorly written employment contracts, etc.¹⁸

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

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

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

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Module 3. Financial Management

Objectives

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

Preamble

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

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

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

“Organizations conduct activities (Organizational Activities) that are reflected in the internal accounting system (Accounting System). Periodically, the organization prepares and disseminates financial statements to stakeholders (Financial Disclosure). The activities, accounting system and financial disclosures may be examined by internal or external parties (Oversight and Monitoring) to ensure that the activities conform to existing contracts, the accounting records accurately reflect the activities, and the financial disclosures conform to any requirements. Stakeholders…analyze the disclosures. Ideally, an analysis of the disclosure will allow stakeholders [to] develop a performance assessment of the organization (Performance Assessment). The judgments that the stakeholders make about a particular organization influences their willingness to support or participate in these organizations in the future (Decision about Support and Participation). Because these decisions have financial implications, stakeholders are able to affect the subsequent activities of the organization. A closed system is thereby created: An
organization’s future support depends on not only its programmatic activities but also on its internal accounting decisions and ability to communicate its financial results to the stakeholder community.”

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

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

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

<table>
<thead>
<tr>
<th>The Helpful Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summarized Statement of Financial Position</td>
</tr>
<tr>
<td>As at December 31</td>
</tr>
<tr>
<td><strong>Assets</strong></td>
</tr>
<tr>
<td>Current Assets:</td>
</tr>
<tr>
<td>Cash</td>
</tr>
<tr>
<td>Short-term investments</td>
</tr>
<tr>
<td>Accounts receivable</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Other Assets:</td>
</tr>
<tr>
<td>Fund Investment</td>
</tr>
<tr>
<td>Capital Assets</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Liabilities and Fund Balances</strong></td>
</tr>
<tr>
<td>Current liabilities:</td>
</tr>
<tr>
<td>Accounts payable</td>
</tr>
<tr>
<td>Deferred revenue</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Deferred lease inducement</td>
</tr>
<tr>
<td>Fund balances:</td>
</tr>
<tr>
<td>Unrestricted fund</td>
</tr>
<tr>
<td>Fund for capital assets</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
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<td></td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>The Helpful Organization</th>
<th>Summarized Statement of Revenues and Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For year ended Dec 31</td>
</tr>
<tr>
<td></td>
<td>2001</td>
</tr>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>$78,188</td>
</tr>
<tr>
<td>Program funding</td>
<td>97,460</td>
</tr>
<tr>
<td>Resource development sponsorship</td>
<td>54,032</td>
</tr>
<tr>
<td>Investment and other</td>
<td>7,267</td>
</tr>
<tr>
<td><strong>Total Revenues:</strong></td>
<td>236,947</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
</tr>
<tr>
<td>Programs</td>
<td>163,090</td>
</tr>
<tr>
<td>Administration</td>
<td>57,183</td>
</tr>
<tr>
<td>Fundraising expenses</td>
<td>7,454</td>
</tr>
<tr>
<td><strong>Total Expenditures:</strong></td>
<td>227,727</td>
</tr>
<tr>
<td><strong>Excess of revenues of expenditures</strong></td>
<td>$9,220</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>The Helpful Organization</th>
<th>Allocation and Distribution of Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year ended Dec 31</td>
</tr>
<tr>
<td></td>
<td>2001 Distribution</td>
</tr>
<tr>
<td>Women’s Programs</td>
<td>$61,785</td>
</tr>
<tr>
<td>Breakfast Program</td>
<td>25,554</td>
</tr>
<tr>
<td>Senior Citizens’ Programs</td>
<td>34,147</td>
</tr>
<tr>
<td>Youth Services</td>
<td>41,604</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>163,090</strong></td>
</tr>
</tbody>
</table>
**Fund Accounting**

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

**Summary**

These are the absolute basics when understanding the financial position of an organization. There is much more detailed information on these subjects available either through textbooks, courses or workshops. Those responsible for the financial health of an organization would benefit greatly from enhancing their understanding of this subject matter. The next section identifies the learning opportunities available to voluntary sector managers and directors. For more detailed information on financial management resources, see Appendix 2.
Module 4. Learning Opportunities

Objectives

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

Preamble

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

The Importance of Financial Education

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

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

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

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21 E.g., a new US survey of over 1,000 nonprofit Executive Directors found that although 58% had graduate degrees, only 9% had an MBA or a similar advanced business or administration degree. See Daring to Lead: Nonprofit Executive Directors and Their Work Experience, Jeanne Peters et al. <www.compasspoint.org/temp/research_reports/Daring.pdf>
In addition, some regions have voluntary sector management assistance programs staffed by management consultants, business executives or accountants from the private sector, and other volunteers. Many organizations, including volunteer centres and United Ways, run introductory workshops – many at no cost – to expose or refresh executive directors, managers and board members on the basics. There are also consultants who can work with individual organizations to train them and help set up financial controls and accounting systems.

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

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

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

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

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

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

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

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

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

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

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

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

22 www.balancedscorecard.org/basics-bsc1.html
Non-Profit Organization – an organization that serves a public benefit, depends on volunteers at least for its governance, has limited direct control by governments, other than in relation to tax benefits, and is not profit making, thus eligible for exemption from paying income taxes. Although the term, “non-profit sector”, is an encompassing concept that includes registered charities as well as advocacy organizations, trade and professional associations and other non-profits, we distinguish between non-profit organizations and registered charities on the basis of their status under the federal Income Tax Act.

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

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

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

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

24 www.socialenterprise.co.uk/socialtoolover.htm
Using the Appendices

Disclaimer

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

Search Tips

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

1. Trim off the last part of the URL / web address that appears in your browser’s address bar, and press ‘Go’ or ‘enter/return’ again, and see whether a new directory appears (e.g., if the link www.independentsector.org/pathfinder/impact/index.html doesn’t work, try chopping it back to ‘….pathfinder’ to see it was just renamed or relocated). Failing that, go all the way back to the host organization (www.independentsector.org) and use its menu bar for its publications section, or its search utility, if any.

2. You can also try using the search engine “Google,” www.google.ca which has a “search site” feature, whose syntax is: site:[main web address] keyword(s) (e.g., site: www.centerpointforleaders.org financial management)

3. Finally, if the address ends with a “.pdf” (for Portable Document Format: the Adobe Acrobat® platform) or a “.doc” (Microsoft Word® document) extension rather than “.htm,” there is a way to use these links to download and save the documents directly to a floppy or a hard drive, without launching the associated program in your browser (which can be very time consuming, particularly on older machines and machines with modems). The links can be entered (or cut-and-pasted) into an e-mail and mailed to yourself, and it will then become a “hot-link,” which you can “right-click” (the other button on the mouse) and “save as” to your default location (e.g., “My Documents”) or to whatever drive or directory you specify.
Locating and Evaluating Voluntary Sector Management Print Publications

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

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

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

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

http://lnps.fdncenter.org

Literature of the Voluntary Sector Online maintained by the Foundation Center

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

Philanthropic Studies Index (PSI) bibliography maintained by Indiana University

http://www.volunteervancouver.ca/library/library_search.asp

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

www.volunteerottawa.ca/English/pageholder.asp?page=searchlibrary

Volunteer Ottawa does, as well
www.schulich.yorku.ca/nmlp.nsf/WSF?OpenFrameSet

A bibliography on volunteerism produced by York University’s School of Nonprofit Management

www.regis.edu/spsnm/dovia/do04001.htm

The Volunteer Management Reference Guide, an Annotated Bibliographic Resource maintained at the Regis University, for the Directors of Volunteers in Agencies, includes a Management topic area

http://www.sosig.ac.uk

SOSIG, the social science information gateway, lists journals, books, think-tanks, portal sites, and more in a wide number of areas

www.publist.com

Enables searches for finance related publications

http://lcweb.loc.gov/catalog

The Library of Congress

http://www.umi.com/hp/Products/Dissertations.html

Free search of dissertations completed within past year

www.ingenta.com

A database with the contents and abstracts of many professional academic journals.
Appendix 1. Inventory of Resources to Enhance Accountability

Accountability: Understanding the Concept and its Elements
– see also various publications in the “Results- Performance-Based Management” section below.

Canada


United States


http://www.ces.ncsu.edu/AboutCES/Factsheets/extacct.html


http://www.qual990.org/np_account.html

UK/Commonwealth

Audit Committees

Canada


United States


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


UK/Commonwealth

Balanced Scorecards

Introductory Articles and Portal Sites on Balanced Scorecards

Canada


United States


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

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


UK/Commonwealth


Manuals on Balanced Scorecards

United States


UK/Commonwealth


Evaluations of the Use of Balanced Scorecards

Canada


UK/Commonwealth

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

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

Canada

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

http://citd.scar.utoronto.ca/ArtsMgt/Performance_Measures/PMBib_Homepage.html This is a searchable database, with articles and links to other resources on evaluating art and performing art programs.

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

United States

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


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

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

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


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


**UK/Commonwealth**


Board/Executive Director Development and Organizational Assessment Tools

Introductory Articles and Portal Sites

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

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


Canada

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


CCP, the Canadian Centre for Philanthropy, has a searchable form for articles from its own newsletter, *Front & Centre*, some of which are free online, as well as to other sources, at [http://www.ccp.ca](http://www.ccp.ca). In addition, they maintain the NonprofitsCan site, [http://www.nonprofitscan.ca](http://www.nonprofitscan.ca) which not only features links to Canadian newspaper stories [http://www.nonprofitscan.ca/newswire.asp](http://www.nonprofitscan.ca/newswire.asp) on nonprofits every week, but also has a Research section featuring an online bibliography of Canadian voluntary sector research, some of which is online, [http://www.nonprofitscan.ca/progress.asp](http://www.nonprofitscan.ca/progress.asp).
CCRA, the Canada Customs and Revenue Agency http://www.ccra-adrc.gc.ca/charities registers qualifying organizations as charities, gives technical advice on operating a charity, and handles audit and compliance activities; it has many circulars, bulletins, and guides on how to register as a charity or comply with regulations.

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


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


Not-For-Profit and Charity Law Pages by LawNow www.extension.ualberta.ca/lawnow/nfp have a number of articles on Board responsibilities such as “But are we doing what we are supposed to?” by Laird Hunter, of the law firm Worton & Hunter in Edmonton, Alberta.
Volunteer Hamilton  TOTAL (Tools for Organizational Training, Assistance & Learning). 
A link from their website at http://www.volunteerhamilton.on.ca  http://www.tnpr.ca/


United States

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


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


Gottlieb, Hildy. (various) A consultant (ReSolve, Inc.) with several free board capacity building articles online at http://www.help4nonprofits.com/H4NP.htm


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

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

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

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


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

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

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


Temkin, Terrie. “Mama said never put all your eggs in one basket: Boards, strategic thinking, & the need for diversified revenue.” Nonprofit World 19, no. 4 (July/August 2001): 8-12.

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

UK/Commonwealth

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

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

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

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

SOSIG, the Social Science Information Gateway, has links to journals, institutions, working papers, other portal sites, and more, in areas such as:
Management: http://www.sosig.ac.uk/roads/subject-listing/World-cat/mangen.html
Organisational Management: www.sosig.ac.uk/roads/subject-listing/World-cat/orgman.html

Board Development or Organizational Assessment -- Manuals

Canada


**United States**


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


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

UK/Commonwealth

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

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


Client Satisfaction Evaluation

Canada


**United States**


**UK/Commonwealth**


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

**Introductory Articles or Portal Sites**

**Canada**

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

**United States**


Center for Study of Ethics in the Professions, at the Illinois Institute of Technology, homepage [http://www.iit.edu/departments/csep](http://www.iit.edu/departments/csep) has a comprehensive portal site at [http://csep.iit.edu/codes/codes.html](http://csep.iit.edu/codes/codes.html)
“Ethics in Fundraising: A Resource Guide and Selected Bibliography,” an annotated bibliography prepared for members of Association of Lutheran Development Executives by Elizabeth Kaschins, Luther College, Decorah, Iowa; online at http://www.alde.org/info/ethicsbib.html


UK/Commonwealth


Examples of Codes of Ethics for Nonprofit Organizations

Canada


http://www.sickkids.ca/foundation/custom/wwa_efa.asp?s=Who+We+Are&sID=620&ss=Ethical+%26+Financial+Accountability&ssID=749

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


United States


http://www.afpnet.org/tier3_cd.cfm?folder_id=897&content_item_id=1068 or 

http://www.nsfre.org/tier3_cd.cfm?folder_id=867&content_item_id=1247

http://www.crcmn.org/standards/index.htm

http://www.mdnonprofit.org/ethicbook.htm


http://www.nsfre.org/tier3_cd.cfm?folder_id=893&content_item_id=2324

UK/Commonwealth


Evaluation, General

Canada


United States

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

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


Introductory Articles

Canada


United States


Evaluation for Learning, a newsletter of the Greater Kalamazoo Evaluation Project with support from the Greater Kalamazoo United Way, the Irving S. Gilmore Foundation, and the Kalamazoo Foundation, with tips and links to others’ new projects or articles in each issue http://www.wmich.edu/evalctr/eval_nsltr/evalnsltr.htm


UK/Commonwealth


Portal Sites for Evaluation

Canada

VSP, The Voluntary Sector Evaluation Research Project, a joint initiative of the Canadian Centre for Philanthropy, Centre for Voluntary Research and Development, United Way-Centraide Canada, Volunteer Canada, YMCA Canada, Max Bell Foundation, and CCAF-FCVI Inc. (formerly the Canadian Comprehensive Auditing Foundation), Community Foundations of Canada and Philanthropic Foundations of Canada. The site includes databases of VSERPs research and evaluation resources as well as links to Canadian and international evaluation glossaries. http://www.vserp.org

United States


“ERIC Clearinghouse on Assessment and Evaluation,” by the Educational Resources Information Center, http://ericae.net which includes a free online journal, Practical Assessment, Research and Evaluation, http://ericae.net/pare/Home.htm and links to other free, full-text online resources and manuals via http://ericae.net/ftlib.htm


“Outcome Measurement and Program Evaluation - Online directory of web links and information resources of interest to nonprofits,” by the United Cerebral Palsy Association, Greater Utica (N.Y.) Area, online at http://www.ucp-utica.org/uwlinks/outcomes.html


“Resources for Program Evaluation,” by the National Violence Against Women Prevention Research Center: online at http://www.nvaw.org/research/resources.shtml

“Useful Links,” part of the *BJA Evaluation Site*, Bureau of Justice Assistance, online at http://www.bja.evaluationwebsite.org/html/useful_links

“WISCAP Resources & Links,” by the Wisconsin Community Assistance Program, online at http://www.wiscap.org/resourceslinks.htm


**UK/Commonwealth**


Manuals on Evaluation

Canada


United States


InnoNet (n.d.) Homepage at http://www.innonet.org Has many resources, including its own articles on evaluation and survey methods such as focus groups, and data collection methods, at http://www.innonet.org/resources/overview.cfm as well as links to other publications on evaluations and effectiveness, at http://www.innonet.org/resources/publications.cfm such as The KIDS COUNT Network Self-Assessment Tool (a 29 page checklist manual to assess an organization’s strengths in the areas of data collection and analysis; communications and dissemination; policy analysis; community and constituency mobilization; & fund development/sustainability, for projects with those elements), online at http://www.innonet.org/innonetworking/kidscount.pdf The site also enables an interactive online assessment, in which management consultant volunteers assess organizations’ program, evaluation or budget plans, from http://www.innonet.org/workstation/about.cfm

McNamara, Carter. (1999) “Evaluations,” part of the Free Management Library, with checklists and links on articles on evaluating nonprofits‘: advertising efforts; Boards of Directors (self-evaluation); chief executive (by the Board of Directors); customer satisfaction (measuring); employee performance; financial practices; fundraising practices; group performance; Human Resources management practices; legal matters; marketing efforts; planning; organizational communications; organizational performance; planning practices; programs (goals, processes, outcomes, etc.); sales performance; self-assessments; training and development. Online at http://www.managementhelp.org/evaluatn/evaluatn.htm with organizational checklists at http://www.mapnp.org/library/org_eval/uw_list.htm


Program Development and Evaluation, of the University of Wisconsin - Extension Department, has numerous free resources for planning and implementing an evaluation at http://www1.uwex.edu/topics/Nonprofit_organization_information.cfm


**UK/Commonwealth**


Financial Management and Controls

see also “Audit Committees,” above; and the inventory of training programs

Canada


Cowperthwaite Mehta. (1996-2000) A Toronto accountant firm, with numerous short articles from The Not-for-Profit Administrator, including: Understanding Annual Financial Statements; Internal control; Budgeting; Making the most of your annual audit; Financial management in times of uncertainty; Dealing with change; Financial warning signs; Advantages and costs of charitable status; archived at http://www.187gerrard.com/financial/index.htm and http://www.187gerrard.com/governance/index.htm

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


United States


Financial Management Training Center. (ongoing) http://www.exinfm.com/training/index.html Online training program developed by Matt H. Evans, CPA, CMA, CFM which is free, unless you want it for credit: with downloadable modules so far in: Evaluating Financial Performance; Financial Planning & Forecasting; Capital Budgeting Analysis; Managing Cash Flow; and more, with others to be developed. The whole course to date can be downloaded in one compressed word file: www.exinfm.com/training/zipcourses.zip

Grant Thornton, LLP. *Not-for-Profit Investment Policy Guide* 2000 http://www.grantthornton.com/content/87324.asp


Wilson, Earl; Kattelus, Susan; & Hay, Leon. (2001) Accounting for Governmental and Nonprofit Entities, 12th ed. (McGraw-Hill/Irwin); there are some free Student Resources such as PowerPoint slides for each chapter, online at http://www.mhhe.com/business/accounting/wilson12e


WMU (various). The Nonprofit Leadership and Administration program of Western Michigan University http://www.wmich.edu/nonprofit/index.html has a number of downloadable booklets, checklists, and surveys (separate ones for staff, Board, and the top administrators) on Fiscal Management Systems, Administrative Management Systems, and other areas, linked off their resources page, at http://www.wmich.edu/nonprofit/index_resources.html
UK/Commonwealth


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


Foundations and Evaluations

Canada


United States


**Fraud Prevention**

**Canada**


Persaud, Sam and Alister Mason. “Finance and Audit Committees can play a key role both in detecting fraud and in preventing it.” Canadian FundRaiser, 11 October 2000 http://www.canadianfundraiser.com/index.html?CFID=420&CFTOKEN=28682809

United States


Nonprofit Risk Management & Insurance Services http://www.nonprofitrisk.org produces many manuals and articles on how to minimize exposure to lawsuits.


**Indicators**

**Canada**


IISD. Measurement and Indicators for Sustainable Development, by the International Institute for Sustainable Development http://iisd.ca/measure/default.htm which has a primer on: Intro to Indicators; Bellagio Principles; Integrated Environmental Assessment and Reporting; & other items; contains a list of some Publications.

“Social Indicators Launchpad” by the Canadian Council on Social Development, has links to dozens of sites to measure community level interventions, http://www.ccsd.ca/lp.html

**United States**


CART, the Compendium of Assessment and Research Tools, a database that provides information on instruments that measure attributes associated with youth development programs; includes descriptions of research instruments, tools, rubrics, and guides to assist those who have an interest in studying the effectiveness of service-learning, safe and drug-free schools and communities, and other school-based youth development activities. http://cart.rmcdenver.com
Evaluation for Learning, a newsletter of the Greater Kalamazoo Evaluation Project with support from the Greater Kalamazoo United Way, the Irving S. Gilmore Foundation, and the Kalamazoo Foundation, with tips and links to new projects and resources on indicators etc. in each issue http://www.wmich.edu/evalctr/eval_nsltr/evalnsltr.htm


“Measures for Community Research” database maintained by Aspen Institute, a collection of measures used to evaluate outcomes viewed as important by community initiatives, policy makers, program funders and experts in relevant research fields, in the areas of Community Building, Economic Development, Employment, Education, Housing and Neighborhood Conditions, Neighborhood Safety, Social Services, and Youth Development; includes descriptions of primary data collection instruments, such as survey instruments, interview protocols, and self-assessment guides, and in many cases, the actual instrument can be downloaded free of charge, online at http://www.aspenmeasures.org


Oregon Progress Board, numerous publications http://www.econ.state.or.us/OPB/index.htm

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

Canada


United States


Outcome Research / Measurement

Introductory Articles and Portal Sites on Outcome Research/Measurement

United States

“Outcome Measurement and Program Evaluation – Online directory of web links and information resources of interest to nonprofits,” by the United Cerebral Palsy Association, Greater Utica (N.Y.) Area, online at htm http://www.ucp-utica.org/uwlinks/outcomes.html

Measurement Resource Network, of The United Way of America, with ordering information for its own manual and several articles (see below), at http://national.unitedway.org/outcomes


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

**United States**


**Studies and Commentaries on Outcome Research / Measurement**

**Canada**


**United States**


Lohmann, Roger A. “Has the time come to reevaluate evaluation? or, who will be accountable for accountability?” *Nonprofit Management and Leadership* 10, no.1 (Fall 1999): 93-101.


Wilson, James Q. “How Do We Know We Are Doing Good.” 1999. http://www.hudson.org
South Africa


Participatory or Empowerment Evaluation

Introductory Articles and Portal Sites

United States


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

Whiston, Susan C. “Accountability through action research: Research methods for practitioners.” Journal of Counseling & Development 74, no.6 (July/ August 1996): 616.

UK/Commonwealth


Manuals on Participatory or Empowerment Evaluation

Canada

United States

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

Quality, Total Quality Management, and Continuous Improvement

Canada


United States

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


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

"Continuous Improvement and Quality Links," http://www.doa.state.nc.us/improve/links.htm


“Online Quality Resource Guide,” by John Hunter, on Total Quality Management resources, online at http://deming.eng.clemson.edu/onlineq.html


Panorama Business Views, homepage at http://www.pbviews.com


Quinn, Doris. Continuous Quality Improvement: An Introductory Course on Quality Management, Vanderbilt University, online at http://mot.vuse.vanderbilt.edu/mt322


Rockwell, Kay and Claude Bennett. *Targeting Outcomes of Programs (TOP)*, “a seven-level hierarchy that integrates program evaluation within the program development process,” http://deal.unl.edu/TOP/english/index.html


UK/Commonwealth

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


DTI. “Total quality management and effective leadership,” from the UK’s Department of Trade & Industry 1995, http://www.dti.gov.uk/mbp/bpgt/m9ja91001/m9ja910011.html


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

Record-Keeping Systems

United States

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


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


Results-Based or Performance-Based Management

Introductory Articles and Portal Sites

Canada


United States


NPR. (various) Vice-President Gore’s National Partnership for Reinventing Government, (formerly the National Performance Review) with numerous documents on benchmarking and results-based and Quality management archived at http://govinfo.library.unt.edu/npr/index.htm and some also available at http://deming.eng.clemson.edu/pub/tqmbbs/rego


Portal Sites for Results/Performance Based Initiatives

Canada


United States

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

“Links to Performance Appraisal and Performance Measurement-Related Websites,” (many more oriented to employee performance), by ZPG (the Zigon Performance Group), online at http://www.zigonperf.com/resources/links.html
“Performance Measurement and Management Resources,” by AuditNet, online at http://www.auditnet.org/perfres.htm


Watson, Sara. Implementing Results-Based Decisionmaking: Advice from the Field. 2001. http://www.nga.org/cda/files/1999WELFAREBARRIERS.pdf

Manuалs on Results-Based or Performance-Based Management

Canada


United States


Risk Management and Directors’ Liability

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

Canada


Canada Customs and Revenue Agency http://www.ccra-adrc.gc.ca/charities registers qualifying organizations as charities, gives technical advice on operating a charity, and handles audit and compliance activities; it has many circulars, bulletins, and guides on how to register as a charity or comply with regulations, which both Board Members and Directors ought to keep apprised of, because they sometimes indicate shifts in the way they intend to interpret or apply certain laws and guidelines, which could result in penalties or deregistration.

Carter & Associates (various years) *CharityLaw.ca* with online articles on legal issues of interest to charities and not-for-profit organizations both in Canada and internationally by the lawyer Terrance S. Carter, from the newsletters *Charity Law Bulletin*, and *Church & the Law Update* [http://www.charitylaw.ca](http://www.charitylaw.ca)


**United States**


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


**UK/Commonwealth**


**Screening**

**Canada**


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


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

**United States**


**UK/Commonwealth**


**Small Organizations, Key Resources**

**Canada**

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

http://www.united-church.ca/mtf/handbooks.shtm

http://www.boarddevelopment.org/

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

United States


Social Auditing

Canada


**UK/Commonwealth**

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


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

Survey Methods

Canada


United States

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

Creative Research Systems, “Resources for Survey Researchers,” has tutorials on an survey design, significance, and an interactive Sample Size Calculator  
www.surveysystem.com/resource.htm

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


http://www.graphpad.com


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

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

Zoomerang, at www.zoomerang.com allows users to design, conduct, and analyze simple evaluation surveys online.
Appendix 2: Inventory of Financial Training and Voluntary Sector Management Resources

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

Academically-Based Canadian Programs

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


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

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

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

Human Services Administration, Sheridan College, a two-year diploma
Sheridan College of Applied Arts and Technology
1430 Trafalgar Road, Oakville, Ontario L6H 2L1
Tel: 905-845-9430 Fax: 905-815-4027
Homepage: www.sheridanc.on.ca
http://www.sheridanc.on.ca/programs01_02/hsa/index.html
Human Services Management, a one-year diploma program at
Nova Scotia Community College, Annapolis Valley Campus
50 Elliott Road, Lawrencetown, NS B0S 1M0
Tel.: (902) 825-3491 Fax: (902) 825-2285 E-mail: avadmissions@nscc.ns.ca
http://www.nscc.ca/Learning_Programs/Programs/Human_Services.asp

Interdisciplinary Studies in Nonprofit and Voluntary Sector Management
The Centre for Voluntary Sector Studies, Faculty of Business
Ryerson Polytechnic University
350 Victoria Street, Toronto, Ontario, Canada M5B 2K3
Tel.: (416) 979-5000 Ext. 6739, Fax: (416) 979-5294 Email: cvss@acs.ryerson.ca
http://www.ryerson.ca/~cvss/isnvsm1.html

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

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

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

The Nonprofit Sector Leadership Program,
Henson College, Dalhousie University,
6100 University Avenue, Halifax, Nova Scotia, B3H 3J5
Tel: (902) 494-2526 Fax: (902) 494-6875 E-mail: Henson-info@Dal.CA
A certificate program, with short courses in the areas of: Leading and Managing Non-Profit Organizations; Strategic and Operational Planning; Financial Management; Program Evaluation; Marketing and Public Relations; Human Resource Management; Fundraising and Resource Development:
http://www.dal.ca/~henson/nonprofit/index.html
Nonprofit Management and Leadership Program, 
Schulich School of Business, York University, Toronto 
Room 318, Schulich School of Business  
York University  
4700 Keele Street, Toronto, ON, M3J 1P3  
Tel: (416) 736-5092  Fax: (416) 736-5762  Email: NMLP@schulich.yorku.ca  
Homepage: http://www.schulich.yorku.ca/nmlp.nsf

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

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

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

Academically-Based Voluntary Sector Management Professional Development Programs in Canada

The National Inventory of Voluntary Sector Management Training and Education  
Programs (June 2000), produced by Population and Public Health Branch at Health  
Canada covers courses and programs of accredited educational institutions, national  

An inventory of Voluntary Sector Leadership Education and Training Opportunities can  
be found on the Web site for the Coalition of National Voluntary Organizations. This  
inventory focuses on leadership training provided by voluntary organizations, as well as  
educational institutions; the training covered includes financial management and  
accountability. The inventory was produced by the National Learning Initiative for the  
Voluntary Sector, under the Voluntary Sector Initiative. It was posted in early 2003.  
http://www.nvo-onb.ca/projects_initiatives/nli/On-Line_Inventory/tofc_e.shtml
The Coady International Institute at St. Francis Xavier University, Nova Scotia offers a 4-week Certificate for Women: Community Development Leadership, with modules in Community-Based Development (Philosophies and theories of development: Adult education; Community-based organizing; Gender and development; Programming Skills); Program planning (including budgetary) (Program management; Monitoring and evaluation; Organizational Leadership) and Strategic planning (Effective leadership; Organizational theory; Human relations; Financial management)

Coady International Institute
St. Francis Xavier University
PO Box 5000, Antigonish, NS B2G 2W5
Tel: (902) 867-3953 Fax: (902) 867-3907 E-mail: mtoogood@stfx.ca
http://www.stfx.ca/institutes/coady/text/programs_educational_certificate_women.html

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

Cultural Management Programs, Division of Continuing Studies
University of Victoria, PO Box 3030 STN CSC, Victoria, BC V8W 3N6
Tel: (250) 721-8462 Fax: (250) 721-8774 E-mail: crmp@uvcs.uvic.ca
http://www.uvcs.uvic.ca/crmp/welcome.htm

The Institute in Management and Community Development/Institut de développement communautaire, Concordia University
7141 Sherbrooke Ouest CC-326 Montréal, QC H4B 1R6
Tel: (514) 848-3956 Fax: (514) 848-4598
E-mail: instdev@alcor.concordia.ca
A week-long summer institute, with dozens of workshops.
http://www.concordia.ca./cont_ed

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

The Nonprofit Sector Leadership Program, Henson College
Dalhousie University, 6100 University Avenue, Halifax, Nova Scotia, B3H 3J5
Tel: (902) 494-2526 Fax: (902) 494-6875 E-mail: Henson-info@Dal.CA
Offers short courses in the areas of: Leading and Managing Non-Profit Organizations; Strategic and Operational Planning; Financial Management; Program Evaluation; Marketing and Public Relations; Human Resource Management; Fundraising and Resource Development: http://www.dal.ca/~henson/nonprofit/index.html
The Schulich School of Business Executive Development Program, York University, Toronto [website](http://www.schulich.yorku.ca/ssb-extra/executivedevelopment.nsf/allwebdocuments/executive+development) offers several two-day courses with program themes such as Executive Program in Leadership: Compete to Win.

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

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

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

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

Association of Atlantic Universities. University Distance Education Courses, online directory at [website](http://www.dal.ca/~aau/)

Contains an inventory of training programs as an Appendix. [website](http://www.cprr.org/docs/work/vscl_e.pdf)

Campus Program Canada, online directory with links to Canadian University Programs, at [website](http://www.campusprogram.com/canada/index.html) including:

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

Canadian Centre for Social Entrepreneurship, School of Business, University of Alberta, Edmonton, has a portal site, the “Social Entrepreneurship Hub,” with links to nonprofit management programs and other resources: [website](http://www.bus.ualberta.ca/ccse/seh/main.htm)
The nonprofit management courses can be found at:  http://www.bus.ualberta.ca/ccse/seh/nonprofit.htm


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


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


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

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

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

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

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

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

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

College-Based Financial Management Diploma Programs in Canada

Algonquin College of Applied Arts and Technology
main campus: 1385 Woodroffe Avenue, Nepean, Ontario, K2G 1V8
Tel: 613-727-4723  Fax: 613-727-7684, with other campuses in Hawkesbury, Kanata, Pembroke, Perth, and Ottawa. Homepage:  www.algonquincollege.com
First Nations Financial Management:  
Cambrian College of Applied Arts and Technology  
1400 Barrydowne Road, Sudbury, Ontario, P3A 3V8  
Tel: 705-566-8101  Toll Free: 800-461-7145  Fax: 705-524-7329  
Homepage: www.cambrianc.on.ca

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

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

Non-academically Based Canadian Programs


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

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


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

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


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


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

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

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

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

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

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


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

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

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

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

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


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


**Literature on Training and Management Assistance Resources**


Resources From The Capacity Joint Table

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

Skills Development and Human Resources Management
Developing Human Resources in the Voluntary Sector (HRVS) www.hrvs-rhsbc.ca

Research and Information Sharing
The Capacity to Serve: A Qualitative Study of the Challenges Facing Canada’s Nonprofit and Voluntary Organizations www.nonprofitscan.ca
National Survey of Giving, Volunteering, and Participating (NSGVP) www.givingandvolunteering.ca

Policy Capacity

Financial Capacity
Funding Matters: The Impact of Canada’s New Funding Regime on Nonprofit and Voluntary Organizations www.ccsd.ca
Resources for Accountability and Financial Management in the Voluntary Sector www.vsi-isbc.ca
Inventory of Effective Practices in Financing and Resourcing of Voluntary Sector Organizations in Canada www.vsi-isbc.ca

These projects are funded by the Government of Canada through the Voluntary Sector Initiative. For more information, visit www.vsi-isbc.ca.