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Institutional Logics and Accountability: Advancing an Integrated Framework in Nonprofit–Public Partnerships

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Public and nonprofit management literature has focused more on formal accountability and less on emerging informal structures that are present in the pilot stages of partnerships. This study uses a phenomenological approach to examine the institutional logics of partner organizations and offers an integrated framework for how these logics may translate into accountability structures in a nonprofit–public partnership (NPPP). This framework advances a basis for the mechanisms present when an individual organization’s or agency’s institutional logics must be reconciled in the context of accountability. The analysis points to emerging challenges and cross pressures within the NPPP that are driving a need for comprehensive evaluation measures, established processes for business planning, and written agreements such as memorandums of understanding to provide clear definitions of partnership roles. Public managers designing or joining pilot partnerships need to be aware that mismatched institutional logics and perceptions of accountability can occur, and these dynamics may lead to a variety of hybrid measures to ensure future sustainability of interorganizational relationships.

Keywords: Nonprofit–Public Partnership, Institutional Logics, Accountability, Collaborative Governance

Introduction

As more public agencies and nonprofits collaborate and partner with other organizations that have different organizational and accountability structures, it is important to consider that effective partnership accountability involves the reconciliation of diverse expectations (Romzek, LeRoux, & Blackmar, 2012). Additionally, organizational actors within partnerships need to balance their separate organizational missions and goals as well as their collective missions and goals (Provan & Kenis, 2007; Provan & Milward, 2001; Radin & Romzeck, 1996). Nonprofits and governmental agencies often enter into partnerships for the delivery of social services (Smith, 2003), but these nonprofit–public partnerships (NPPPs) may be challenging to sustain

because nonprofits and government agencies can have different views and structures of accountability. In some instances, nonprofits will attach more value to independence, while government may see accountability to the public as their priority (Ferris & Williams, 2014).

Some research has recognized that there can be mismatched expectations within an NPPP, focusing on issues of mutual yet adversarial accountability (Young, 2000) or top-down versus bottom-up approaches to collaboration (Kearns, 2012; Salamon & Toepler, 2015). There is also significant literature concerning issues of agency and stewardship in NPPPs (e.g., Van Slyke, 2006), which function within memorandums of understanding (MOUs) or contracts. Reconciling the values and norms within a partnership can be complex, and the institutional logics of each organization or agency can affect the process of designing and implementing accountability structures that all partners can accept. To date, frameworks for understanding institutional logics and informal versus formal accountability have not been examined together. This article seeks to integrate the institutional logics approach (ILA) as advanced by Skelcher and Smith (2015) with Romzek et al. (2012) and Romzek, LeRoux, Johnston, Kempf, and Piatak's (2014) framework for understanding informal accountability and potential pressures to move toward more formal accountability.

This research leverages a phenomenological case study approach to examine an NPPP in its emerging partnership and pilot program year. The NPPP, called the Neighborhood Ecology Corps (NEC), is an environmental education service delivery collaboration that includes a nonprofit organization; federal, state, and local parks; and a public higher education institution in the United States. The pilot year of the program took place during the 2015–2016 school year. During the pilot year, no contract or MOU was in place to establish partner responsibilities or roles. The nonprofit provides the program delivery experience; the various park systems have access to facilities, transportation, and equipment; and the university has laboratories for ecological research and mentors to encourage career development opportunities. Important to the context of this research is that this NPPP is emergent and is, thus, in the nascent stages of developing the program it delivers. It is also in the nascent stages of determining how it will evaluate the program and the contribution of partners who do not have an established contract nor mandate. This partnership has many similarities to the much-studied phenomenon of community-based collaborative groups in which no one partner has more power or authority. These groups recognize that their combined effort is more well-positioned to address complex social problems than insular initiatives (Agranoff, 2006; Emerson, Nabatchi, & Balogh, 2012; Nowell & Foster-Fishman, 2011; O'Leary & Vij, 2012; Weber & Khademan, 2008).

To date, little work has examined how recognizing and reconciling institutional logics may be an important factor in creating sustainable accountability in a partnership that is in a pilot or pre-contract stage (one notable exception is Gazley, 2008). In the case study presented here, institutional logics are defined as a "set of material practices and symbolic constructions used by organizations as guidelines for behavior" (Friedland & Alford, 1991, p. 248). Using Skelcher and Smith's (2015) framework, this research first examines how to understand an organization's sources of legitimacy, authority, and identity and then how those perceptions may be translated into expectations for accountability structures of the NPPP.

Building on the findings about what dynamics may support informal accountability from Romzek et al.'s (2014) study, this research defines mismatched institutional logics of accountability as different views of shared norms and facilitative behaviors that can lead to challenges or cross-pressures within the partnership. The pilot year context of this case study allows for the documentation of the institutional logics and facets of accountability within each partner organization and the nature of their ideal type. This study also explores how a variety of

institutional logics regarding accountability may be affecting challenges and cross-pressures in the partnership. Additionally, as the NPPP is moving out of a pilot program phase, the timing provides a unique opportunity for the partners to reflect on what has been accomplished and future directions for accountability structures. The timing also provides an opportunity for the partners to examine if their institutional logics will be assimilated, blended, or blocked in the future. The institutional logics of each individual organization within the NPPP in this case also point to diverse viewpoints about how the partnership should communicate, function, and make decisions as it matures to achieve its ideal type of accountability. Overall, findings suggest that each individual organization's institutional logic that addresses accountability can motivate suggestions for governance mechanisms to better support the functioning of the NPPP.

The article proceeds with a review of relevant theory and research in both the institutional logics and accountability within partnerships traditions. Next, the case is described in more detail and is followed by a description of methods, data collection, and analysis procedures. Results are presented and future directions for research are offered.

Integrating Institutional Logics and Accountability

In current public and nonprofit management literature, both ILA and considerations of accountability have had a rich tradition but have largely been developed as separate theoretical constructs. Previous research, as discussed below, is reviewed separately but with the aim of highlighting areas for intersection that are addressed at the end of this section. Figure 1 offers an integrated framework of these foundational theories that will later be utilized for analysis in this research.

Institutional Logics and NPPP Partnerships

Each organization within an NPPP may have its own institutional logics that can affect how accountability is structured intra-organizationally as well as how it is communicated and understood in the context of the partnership. In their seminal research, Friedland and Alfred suggested that beliefs and rules within organizations are connected through institutional logics that are “both a set of material practices and symbolic constructions” (1991, p. 248). Institutional logics are also considered to be important in understanding an organization's guidelines for behaviors that are translated into action through decisionmaking practices (Friedland & Alford, 1991). In addition to generating practices and symbolic constructions, institutional logics also provide individuals in organizations with a shared “vocabulary of motives” and a sense of self that is tied to the character of an organization (Friedland & Alford, 1991, p. 251). Within an organization, a shared language and logic can generate what is seen as valuable as well as the rules through which these valuable actions are adjusted and shared externally (Friedland & Alford, 1991).

As a metatheoretical framework, the institutional logics perspective can also aid researchers in understanding how individuals are influenced by their organizational situation and how they may use “unique organizing principles, practices, and symbols” in their communication and thinking (Thornton, Ocasio, & Lounsbury, 2012, p. 2). In this way, institutional logics are seen as producing three key products that include decision-making, sensemaking, and collective mobilization (Thornton & Ocasio, 2008). Building off of DiMaggio and Powell's (1983) work that focuses on the isomorphism that can be present in unique disciplines and fields, the institutional logics framework connects the view points and actions of actors to their organizational and professional cultures. Because people tend to operate within their “field,”

individuals also form communities of organizations that share common meaning systems through frequent interactions with each other (Reay & Hinings, 2009; Scott, 2001). These frequent interactions can reinforce institutional logics in organizations and distinct fields, leading organizations in different niches to form different social constructions and negotiation processes to maintain their institutional logics (Scott, 2001). When multiple logics are present, as can be the case in NPPPs with a variety of organizational types and missions, ambiguity about accountability expectations can trigger a need for sensemaking and new processes to reconcile mismatching institutional logics (Thornton & Ocasio, 2008).

More recent studies have focused on institutional logics in hybrid organizations, with an emphasis on how organizational logics in a partnership setting are the symbolic and material representations of legitimacy and actor identity (Skelcher & Smith, 2015). Key to understanding the ILA, especially in hybrid contexts, is each organization's or agency's source of legitimacy, authority, and identity (Skelcher & Smith, 2015; Thornton et al., 2012). In this study, the analysis focuses on institutional orders that include the community, state, and profession. Within the community institutional order, legitimacy is a function of trust and reciprocity, authority is derived from commitment to community values and ideology, and identity is driven by emotional connection and reputation (Skelcher & Smith, 2015; Thornton et al., 2012). State institutional order has a different logic, with legitimacy coming from democratic participation, authority being a function of bureaucratic domination, and identity stemming from social or economic class (Skelcher & Smith, 2015; Thornton et al., 2012). In the professional institutional order, personal expertise provides legitimacy, professional association encourages authority, and identity is associated with the quality of an organization's craft (Skelcher & Smith, 2015; Thornton et al., 2012).

Skelcher and Smith's (2015) theorizing about the nature of ILA also suggests that when organizations or agencies enter into the process of partnership, five possible outcomes exist: segmented, segregated, assimilated, blended, or blocked logics. While Skelcher and Smith (2015) focus their discussion of hybridity in an organizational context, three types of outcomes are applicable to a partnership or multiorganizational space. Assimilated hybrids are defined by the group's core logic adopting practices or symbols of new logics that are being introduced. Blended hybrids are similar, but are more of a holistic incorporation of elements of existing logics into a novel and partnership-specific logic. Finally, blocked hybrids are the picture of dysfunction where partners cannot resolve important tensions between competing logics. While the presence of these types of outcomes (especially when examining countervailing institutional logics) has been theorized, little attention has been paid to the dynamics that take place during the early stages of a partnership *before* a formal agreement or contract has been created. In this emergent context, accountability (as discussed below) may have unique dynamics, especially in the informal space.

Accountability Dynamics in NPPPs

Accountability has been defined and researched from many perspectives within both the public and nonprofit management literatures. Classic literature focuses on describing the components of accountability regarding "to whom" an organization is accountable, "for what" the organization is accountable, and "how" the accountability is tracked or measured (Jos & Tompkins, 1994; Yang, 2012). The current proliferation of NPPPs, it is believed, has been influenced by resource dependence of nonprofits on government funding, reduced transaction costs, and perceived competitive advantage with other nonprofits (Gazley & Brudney, 2007; MacIndoe, 2013). From the nonprofit's perspective, partnering with a government agency can make an organization more attractive to other funders while also sustaining the organization's

operating budget. Additionally, the strength of these partnerships is positively associated with a nonprofit's capacity and resource diversification, further driving the urge for nonprofits to seek governmental support (MacIndoe, 2013).

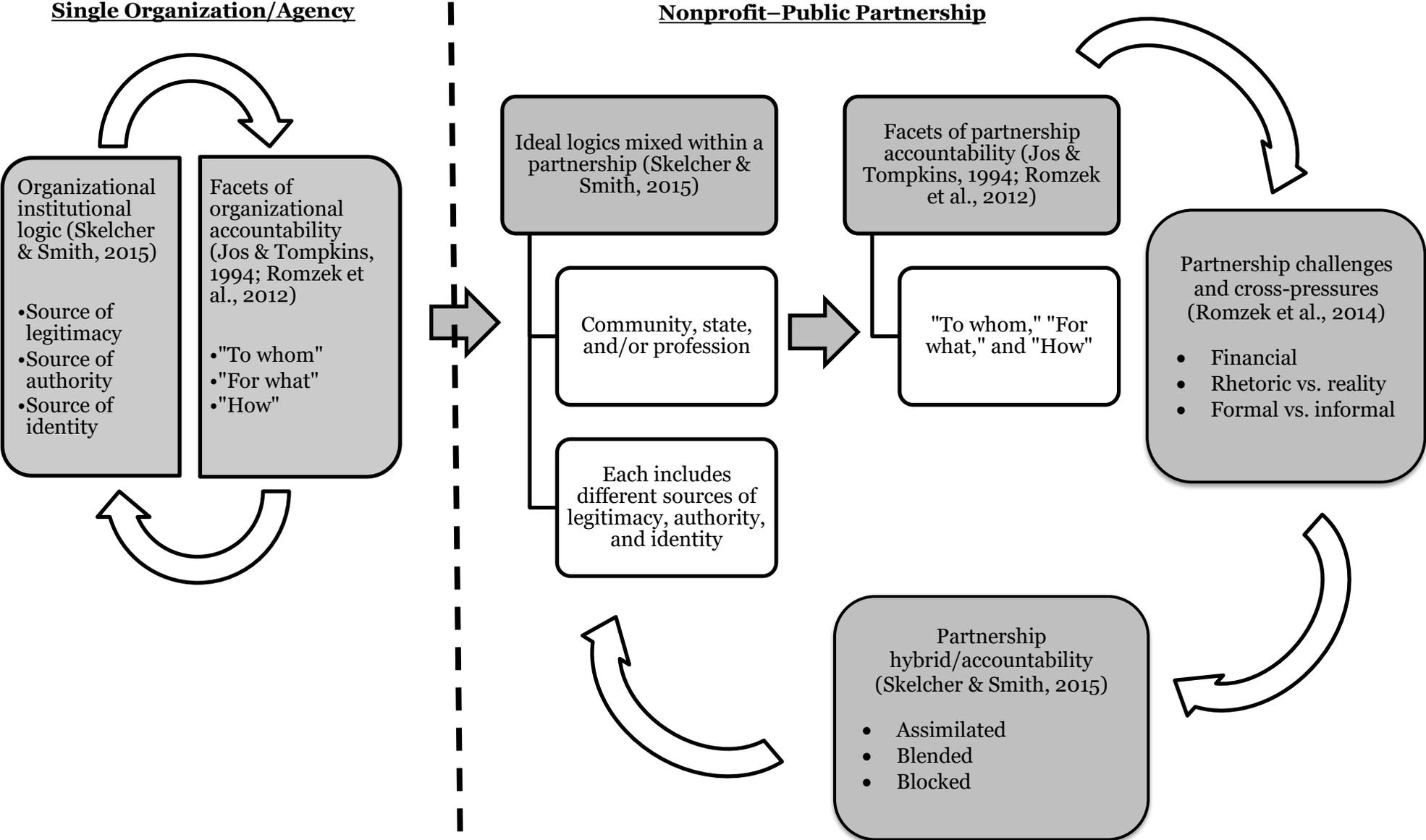
The increase in NPPPs brings its own issues of accountability because, although nonprofits do want to be in these partnerships, these same organizations do not want to be considered only as "vendors" who are simply delivering a program that is fully dictated by governmental wishes (Salamon & Toepler, 2015). Nonprofits want to be selective about what programs or services they chose to provide, and these organizations want to remain free from political pressures or being viewed by supporters as having become politicized in their advocacy work. Challenges also arise in NPPPs because a nonprofit or philanthropic foundation may see an initiative as a top priority when the governmental partner may view it as just one of many other programs to be accomplished (Ferris & Williams, 2014).

When partnering together, nonprofits and government agencies can have different assumptions about the necessary structures for accountability. As of late, some scholars have started paying more attention to individual organizations' influences on accountability structures in those partnerships where the nonprofit delivers services that address complex social issues (Yang, 2012). As more nonprofits collaborate and partner with government agencies, especially in noncontract and nonmandated partnerships, different organizational logics and accountability structures can interact. In this informal and often emergent partnership context, it is important to consider that effective accountability involves the reconciliation of diverse expectations of shared norms and facilitative behaviors (Romzek et al., 2012). From Romzek et al.'s (2012) work, understanding issues of informal or pre-contract accountability also includes the feedback loop process through which shared norms and facilitative behaviors interact with challenges and cross-pressures to result in rewards and sanctions that are constantly adapting and being reexamined by the partnership actors.

While the majority of research has focused on NPPPs that have a more formal contract or MOU, there are some suggestions that shed light on contingencies and constraints in pilot programs or informal, emergent partnerships (Bryson, Crosby, & Stone, 2006), including competing institutional logics that can slow or deter the formation of NPPPs. Additionally, scholars have advanced some suggestions about the nature and necessity of informal relationships between public and nonprofit organizations, focusing on how government remains the leader of the relationship, with collaboration being only weakly established (Gazley, 2008).

Romzek et al.'s (2012, 2014) framework provides the most substantial basis for understanding three basic facets of accountability that are present in both informal and formal partnerships. In their view, all actors are answerable to a source of authority; further, those authorities have specific expectations of performance, and specific mechanisms will be in place to hold those answerable actors accountable to authority based on expectations (Romzek et al., 2012). These dynamics overlay with Jos and Tompkins' (1994) concepts of "to whom," "for what," and "how." Romzek et al. (2012) offered a preliminary model of informal accountability that was then expanded in their 2014 empirical work. As shown in Figure 1, the most salient aspect of this model is the feedback loop associated with the challenges or cross-pressures which can include competition, staff turnover, financial pressures, hierarchy, gaps between the rhetoric of partnership and the reality of the work, and tensions between formal and informal accountability.

Figure 1. Preliminary Integrated Framework of ILA and Accountability Dynamics



Research Focus

This research aims to understand the dimensions and dynamics of both informal and formal accountability structures that are present in an NPPP, as they relate to the institutional logics and ideal logics of each individual partner organization. In the past, limited attention has been paid to understanding what ILA factors may signal a shift in accountability structures in an NPPP from informal to formal. There has also been limited attention paid to whether that shift suggests assimilation, blending, or blocking. Given that the NPPP has completed its pilot year and is positioned to continue for more years to come, there is an opportunity to research the current conditions of institutional logics and the drivers of accountability structures for the future. This research also focuses on identifying and analyzing the drivers of accountability structures within a partnership that includes distinct organizations with a variety of internal accountability processes that may or may not mirror those used interorganizationally.

All three of the key products of institutional logics, including decision-making, sensemaking, and collective mobilization, may lead individuals in an organization to seek ideal types of accountability structures that will support how they view themselves, their organization, and their organization's place in the NPPP. Considering that the partner organizations have not interacted together as part of an NPPP prior to this study, the analysis will focus on documenting the institutional logics and facets of accountability within each partner organization, the nature of their ideal type, understanding if (and how) a variety of institutional logics regarding accountability may be affecting challenges and cross-pressures in the partnership. Additionally, the NPPP is moving out of the pilot program phase. This provides a unique opportunity for the partners to reflect on what has been accomplished and future directions for accountability structures and if their institutional logics will be assimilated, blended, or blocked in the future.

Three specific questions guide this analysis:

1. What institutional logics regarding important facets of accountability exist among the actors engaged in the pilot year of the NPPP?
2. What ideal types of accountability are present amongst the partners in the NPPP?
3. What challenges or cross-pressures are emerging in regard to reconciling ideal types of accountability for the future?

Methods

The Case: The Neighborhood Ecology Corps

The Neighborhood Ecology Corps (NEC) is a unique environmental education service delivery collaboration that includes a nonprofit organization; federal, state, and local parks; and a public higher education institution in the United States. The pilot year of the program took place during the 2015–2016 school year. The NEC offers a new way to engage the next generation of inner-city youth in reconnecting with nature by developing eco-literate young people who have the knowledge, skills, and motivation to contribute to their communities' health and sustainability.

The NEC model thrives on the collaboration of organizations with a common interest, important assets, human and fiscal resources, knowledge, and a history of engagement in youth development, instruction, and environmental and ecology activities. During the pilot year of the program, no contract or MOU was in place to establish partner responsibilities or roles. The NEC allowed the partners to make both monetary and in-kind contributions to support the

program, while remaining consistent and aligned with their “core line of business.” Each partner organization has a clear niche in environmental and outdoor education, and the outcomes of the partnership are generally aligned with individual organizational program goals. The nonprofit provides the program delivery experience; the various park systems have access to facilities, transportation, and equipment; and the university has laboratories for ecological research and mentors to encourage career development opportunities.

Data Collection

A phenomenological qualitative approach is used in this study to understand the essence of all of the partners’ experiences in the NPPP. The approach is appropriate “given that at the core of understanding institutional logics is gaining insight about the meaning making” of the individual organizations within the NEC partnership (Thornton et al., 2012, p. 144). The purpose of a phenomenological approach is to distill individual experiences with a phenomenon, like their organization’s understanding of accountability, to discern a more universal definition (Van Manen, 2016). The assumptions of a phenomenological approach include the value of lived experiences, the recognition that experiences are conscious and that experiences are understood through their descriptions (Creswell & Poth, 2018). In phenomenological traditions of inquiry, data are collected from individuals who have direct experience with the phenomenon of interest through interviews by first broadly gathering a description of an informant’s experiences and then asking open-ended follow-up questions to clarify and add description (Creswell & Poth, 2018).

For this research, semistructured interviews were conducted with both managerial and front-line staff of all partner organizations within the NEC. Stratified purposive sampling was used to ensure a broad range of perspectives within organizations and across levels of engagement with various aspects of the program and partnership. Overall, 12 interviews were conducted in the late spring of 2016. Tenure at each organization and gender were considered to ensure that the interviews were diverse, while still capturing one front-line employee and one manager from each organization within the NEC partnership. The views of different levels of employees across all partners formed the basis for the purposive sample used in this case study.

An identical interview protocol was used for all interviews, and the protocol was centered on the three guiding questions for this analysis, presented earlier. Additional probing questions were used to clarify ideas and concepts shared by informants. All participants were first asked about their organization’s motivations for involvement in NEC. Next, respondents were asked to describe their daily work in their organization and how their organization conceives of successful and sustainable accountability measures. The informants were then prompted to describe how they perceive of accountability measures and structures within the NEC partnership. The final section of the interview focused on what tensions, if any, the informants saw within the current accountability structures of the NPPP. At the end of the interview, time was reserved for any other feedback that the participants had to offer about the nature of the partnership and how it functioned during the pilot year of the program. All interview questions are listed in the appendix. During the interviews, notes were taken in real time by the interviewer as the conversation unfolded. After the interviews were complete, the notes were cross-checked with a recording of each interview for accuracy, and more complete transcriptions of the interviews were created.

Data Analysis

Data coding was conducted using a thematic analysis process to understand the individual partners' experiences with accountability within their organization and within the NPPP. As concepts emerged, process codes were created for initial first-order themes. Process coding methods use verbs to connote observable and conceptual activities. These observable and conceptual activity codes are then considered to be a way to extract a description of participants' actions and interactions (Miles, Huberman, & Saldana, 2014) regarding their institutional logics and perceptions of accountability.

After initial coding was complete, a second-order analysis was conducted to group the initial themes into overarching concepts that are described in the findings section. The original coding scheme was peer-checked with two other researchers who were not involved in the interview or coding process. Several steps were taken to meet criteria for trustworthiness for qualitative research (Lincoln & Guba, 1985) including credibility, transferability, dependability, and confirmability. Prior to conducting the study, the researcher developed familiarity with the organizations and the partnership. Throughout the study, internal peer debriefing was used to verify proper research practices and to discuss emergent findings. Finally, the overall findings from the interviews were shared back with the NEC partners in the form of a summary document that outlined lessons learned from the pilot year of the program and suggestions for improving accountability in the future.

Findings

Initial Under-Defined Accountability Processes and Structures

Despite diverse approaches in institutional logics (to be discussed in the section below), at the beginning of the pilot year there were several drivers of informal accountability. These drivers reinforce the examination of how institutional logics interact with accountability in emerging or pilot years of NPPPs. Most notably, the organizations in the partnership shared a strong dedication to the NEC mission and process of experimentation, despite having no formal contract in place before beginning program delivery. A parks staff member said, "All of us have a shared mission here" and a university official reiterated a dedication to the NEC program by stating that, "NEC is everyone pulling in the same direction. We share a passion and mission to show off the great benefits of nature to more diverse young people."

The contribution from each partner in the NEC also aligned with their core line of business and was within their existing organizational capacity. Many partners reported recognition that a program like the NEC fulfills a need to connect with more diverse populations, but that a single organization cannot implement the program on its own. A manager within the parks system wondered:

Could we do this (a program like NEC) on our own? I don't think so. The time to reallocate resources would be a challenge if we did this alone. But doing it (the NEC program) through a partnership made sense. (The partnership) made us more nimble [sic].

Other supports for informal accountability in the NEC partnership included some initial feedback from participants that reinforced the program's mission. This feedback was useful to the partners for internal purposes as an early indication of the program's promise. Most

importantly, some oversight for the program was provided by a champion of the NEC mission. This champion was housed at the university, which also is the organization that initially gave the largest monetary support for the NEC.

Organizational Institutional Logics Regarding Facets of Accountability

To examine the dynamics of how organizational logics regarding accountability flowed into the partnership, this next section reviews the logics present within each of the partner organizations. The interview responses reveal a wide variety of institutional logics and viewpoints about accountability within the pilot year of the NEC partnership. Table 1 summarizes sources of institutional logics and the accompanying facets of accountability for each organizational member of the partnership. The table also maps the sources of institutional logics and facets of accountability to the ideal logics type as it relates to each organization's accountability to the partnership in the pilot year.

At all of the partner organizations, there was a system in place to track performance measurement that was tied to both internal and external accountability driven by the specific needs of the organization. The university partner engaged with the NEC had a broad range of stakeholders that included students, faculty, alumni, businesses, and donors. For the university, legitimacy, authority, and identity had many factors, and a top official said:

We check ourselves against rankings of other schools. Are we on the leading edge for our students? Can we get the best faculty? We focus on our alumni and those people or companies that want to hire our students.

The nonprofit identified that their organization must remain accountable to program participants, the community, and donors. A manager noted that they are accountable to:

...kids for sure (program participants)...We have several people in the community that own businesses and sponsor our programs, and (we are accountable to) the public schools. We have a few members of (the community) who donate on a monthly basis. Also, a couple of grants from businesses and we feel responsible to them.

Overall, the governmental employees at all levels discussed institutional logics regarding accountability in their organizations. One employee described his organization's institutional logics and accountability systems by stating that "(I am accountable to) my supervisor and on top of that, my supervisor's boss." The city parks employees saw themselves as accountable using a chain of command to upper management, while the state parks workers reported a logic of accountability to external stakeholders who supported the parks systems through advocacy and fundraising.

Interestingly, the employees in the federal level of parks had the broadest and seemingly most flexible institutional logic regarding their accountability responsibilities. One employee reflected that they always focus on the broader mission. "The NPS (National Parks System) of course is always reaching toward youth. With our call to action—our guiding mission under (the National Director)...We always ask ourselves if we're on mission."

Table 1. Organizational Institutional Logics and Facets of Accountability

	Institutional Logic Sources	Facets of Accountability	Ideal Logic
City Parks	<p>Legitimacy: Standards-driven (<i>meeting public needs made into codes/processes</i>)</p> <p>Authority: State-driven with bureaucratic concerns</p> <p>Identity: Status-driven from an internal perspective; maintaining high bureaucratic standards</p>	<p>To whom: Organizational hierarchy</p> <p>For what: Compliance and code-enforcement</p> <p>How: Internal performance measurement</p>	State
State Parks	<p>Legitimacy: Trust-driven based on overall public satisfaction</p> <p>Authority: Community values-driven by bureaucratic embodiment</p> <p>Identity: Reputation-driven from a quality of craft and community satisfaction perspective</p>	<p>To whom: Stakeholders (<i>users, donors, and advocates</i>)</p> <p>For what: Stewardship and development of natural resources</p> <p>How: Internal performance measurement</p>	State and Community
Federal Parks	<p>Legitimacy: Expertise-driven</p> <p>Authority: Profession-driven position as respected institution</p> <p>Identity: Craft-driven mission focus</p>	<p>To whom: Organizational leadership</p> <p>For what: Executing broad mission</p> <p>How: Internal performance measurement</p>	Profession
Nonprofit	<p>Legitimacy: Trust-driven (<i>meeting needs of participants, community, and donors</i>)</p> <p>Authority: Community values-driven through commitment to development</p> <p>Identity: Craft-driven community connections</p>	<p>To whom: Stakeholders (<i>participants, community, and donors</i>)</p> <p>For what: Development of participants and their community</p> <p>How: Internal performance measurement</p>	Community
Public University	<p>Legitimacy: Expertise-driven (<i>meeting needs of students, faculty, alumni, etc.</i>)</p> <p>Authority: Profession-driven position as respected institution</p> <p>Identity: Reputation-driven rankings</p>	<p>To whom: Stakeholders (<i>students, faculty, alumni, etc.</i>)</p> <p>For what: Rankings and accomplishments</p> <p>How: Internal performance measurement</p>	Profession

Ideal Logics Driving Facets of Accountability within the NPPP

Within the NEC partnership, each organization or agency brings its own ideal logics and expectations about accountability. The ideal logics based on Skelcher and Smith’s (2015) ILA framework are mapped to desired facets of accountability for the NPPP in Figure 2. The results of the analysis in this case study suggest that the mechanism that translates ideal logics to the needs within a partnership is based on each organization’s or agency’s drive to retain aspects of its own identity and logics even when engaging in an emergent, pilot year program. Additionally,

many of the partners noted the need for evaluation or performance metrics for this NPPP. While performance measurement was mentioned, the lack of metrics will be discussed in the following section, which explores the developing tensions and cross-pressures.

As shown in Figure 2, sources of authority that lead to the question of “to whom” the partnership should be accountable varies somewhat. The city parks, federal parks, and public university partnership members suggested that the partnership, as a whole, should be internally accountable to its leaders. One parks leader described this perception of accountability to fellow partners by saying, “All of us have different levels of overseeing things...We all know our roles, and no one is overstepping boundaries. I am not able to be as autonomous because I am not the chief.” A representative of the NEC partnership at the public university also stated, “We are in this together; we are leading together and are responsible to each other.” The nonprofit organization and the state parks saw authority and sources of accountability being driven by external forces manifested in the diverse needs of stakeholders. The nonprofit staff recognized their connection and responsibilities to the community that also translated to the work of the NEC. One nonprofit leader shared:

We have to make sure our language meets the people we are serving...We are talking about people changing their hearts and if you want (NEC to create) social change, we need (the community) to look at themselves in a different way.

Regarding “for what” and “how” the partnership may be accountable, the variety of ideal logics has translated into many disparate concepts for the partners. Central to this issue, and to be discussed in more detail below, are challenges around mapping legitimacy “for what” to be accountable to tangible measurements or evaluation metrics. Among the partners that represent the local, state, and national parks systems, there are different views of whether anecdotal and testimonial feedback from participants will suffice as appropriate program evaluation. One parks staff member said:

I wanted to know what testimonials the kids and parents shared. But, the system of parks we are in doesn't always keep quotes from people (participants in programs) and we don't use them much because people want to see numbers (for evaluation purposes).

The university did recognize that its employees who work in coordinating roles with the NEC provide oversight, but there was still no consistent way to measure performance. A member of the university wondered, “What is our real expectation here? We have not been able to define quantitative measures (for NEC). If we can do that, we can understand what we are trying to do for the future.”

The nonprofit organization that led the program and had the most direct contact with the participants felt that some evaluation and performance measurement processes were already in place. However, they also felt that there was a lack of common language among the partners to support accountability on the level of program outcomes that directly spoke to the needs of the community that they served. The nonprofit staff also felt that lines of communication with other partners about evaluation measures were not as open as would be beneficial to the program. A leader of the nonprofit stated, “It was challenging to communicate with partners (this year). The

Figure 2. Organizational Institutional Logics and Facets of Accountability

	Ideal Logic		Facets of Accountability Desired in NPPP
City Parks	State		To whom: Partnership leaders For what: Participant retention How: [Metrics suggested]
State Parks	State and Community		To whom: Stakeholders – state park management and donors For what: In-kind support to NPPP How: Participant feedback and testimonials [Metrics suggested]
Federal Parks	Profession		To whom: Partnership leaders For what: In-kind support to NPPP How: [Metrics suggested]
Nonprofit	Community		To whom: Stakeholders – community, partnership leaders, and donors For what: Participant retention and development How: Participant feedback and testimonials [Metrics suggested]
Public University	Profession		To whom: Partnership leaders For what: Participant development How: [Metrics suggested]

partners do not respond much. I will send a report or article. I will get something back like ‘nice job’ but that is all.”

Challenges and Cross-Pressures of Accountability Within the NPPP

In the pilot year of the NEC partnership, each organization felt comfortable with informal accountability, but as the program and partnership continued into a second year several challenges and potential cross-pressures were surfacing. Table 2 shows the nature of three challenges and cross-pressures, based on Romzek et al.’s (2012, 2014) model of the dynamics of informal accountability relationships. These findings focus on the three most prominent themes that surfaced, including a gap between the rhetoric and reality of partnering, financial pressures, and emerging tensions between formal and informal accountability.

All of the partners within the NEC recognized an obvious gap between how they had initially spoken about the shared understanding of their partnership and the reality during the pilot year. First, the partners increasingly recognized that there was a lack of clear program evaluation measures and a lack of any kind of performance measurement. The program seemed to be functioning, but the partners did not have a way to assess it against any benchmarks or indicators. Leaders at the university summed this up by saying, “We all agree with the passion here and that’s what got us to the table. But now it’s a reality check. We have not been able to define quantitative metrics.”

A state parks manager also stated this need directly by saying, “More established reporting is needed. They (evaluation measures) are important for all of us so we can show we are doing something with our resources (that are being given to NEC).” A university representative also shared concern that, “We rely a lot on just the notes from (the nonprofit). That’s good information, but it could be more directed.”

Table 2. Challenges and Cross-Pressures within the NPPP

	Rhetoric/Reality	Financial	Formal vs. Informal
City Parks	Lack of performance measurement	Business/sustainability planning needed	Communication channels and contracting process
State Parks	Lack of performance measurement	Business/sustainability planning needed	Communication channels and contracting process
Federal Parks	Lack of performance measurement	Funding for personnel	Communication channels and contracting process
Nonprofit	Lack of performance measurement	Funding for personnel	Communication channels
Public University	Lack of performance measurement	Business/sustainability planning needed	Program coordinator role and communication channels

Financial pressures are also driving challenges within the NPPP. Along with questions about funding are suggestions from partners to enter into a process to define a more structured business plan. The city parks, state parks, and the public university all have a strong focus on future business and sustainability planning. The university staff stated, “(We) need to get on solid financial footing. We need to get our arms around a sound business plan for this program.” Both the city and state parks recognized financial stability as well as the consistent presence of in-kind donations as an important challenge. One city parks manager stated, “There would not be clear expectations set for what is needed and what is being given (if people in current roles were no longer in charge). Redundancy and sustainably are needed.”

Funding for personnel has become a concern for both the nonprofit organization and representatives from the federal parks system. Members of the nonprofit expressed their concerns by stating that “If we want to expand, we need funding or a new partner to put money into the training (for more staff) but we need to make a plan. None of the partners can do the training now.” The federal parks staff noted that funding is also needed to help the partners further personally engage, build shared norms, and have “face time” for planning. One staff member stated, “We need funding to implement a couple of visits (at the main program site) to really experience the (participants’) neighborhood. Could be excellent to get the partners together and more time together would help us work well together.”

The largest area of challenge and cross-pressure involved expectations and needs surrounding formal versus informal accountability practices. These findings suggest that one of the most pressing challenges is communication between partners. Communication within the partnership concerns both logistics for the program itself and the sustainability of the partnership structure. Partners feel that more consistent communication would be helpful alongside discussions of the future of the program and possible expansion opportunities. Communication within the NPPP can serve as a way to solidify how the partners will be accountable to each other. A manager within the parks system stated that he sees a need for:

...more formalized and more consistent meetings of the partnership to see how things are progressing. There are a lot of externalities that can affect all of us (the partners) and meeting more frequently can help us work together in a more sustainable way.

A representative from the university expressed concern that the lack of consistent and deliberate communication within the partnership could lead to partners disengaging from the work. She said, “All of us (the partners) can support this but we need to keep talking. Engagement is about long-term benefit and we have to keep them (the NEC partners) excited about long-term to stay involved.”

Stemming from the pressures of communication is the need for role clarity among the organizations and agencies. For the parks’ systems, roles could be established through a formal contracting process; and, for the university, an official coordinator role may be an acceptable solution. A parks representative stated that:

We stepped out on faith (for the pilot year of NEC) and there are questions remaining. As it (NEC) is moving forward and growing, all of the players may need to sit down and do an MOU (memorandum of understanding).

The university representative also shared that “Accountability needs to get better soon. One central coordinator person could implement that.” While the other partners’ views seem to suggest a shift toward more formal processes (e.g., contracts and coordinator roles), the nonprofit viewed the challenge as more about governance in general. The nonprofit manager also called for a chance to get clarity from all the partners and “define whose role is what and who is doing what over the lifetime of this program.”

Another important dynamic driving the suggestion for more formal accountability structures and governance mechanisms is the need for clarity about the role of the nonprofit organization that delivered the program. Some partners view the nonprofit as a vendor that could easily be replaced as needed, while other partners saw the nonprofit and its staff as central to the success of the first year of NEC. A local parks manager asked, “As this matures, a question is whose is it? A scary question but a necessary one.” Feedback from university representatives also reflects a need to formalize ownership of the program model and curriculum to delineate roles in the future so that more deliberate strategic planning can take place.

Finally, some partners also see the formalization of accountability as a way to clarify contingency planning and issues that could arise around liability if there is an incident as part of the outdoor education program. A parks manager clearly shared his organization’s unease by saying:

We need the risk management and liability side (in the MOU). I do think as we made it through the pilot phase, we need to move in to an MOU phase, so everyone clearly understands what the roles are in contingency planning.

A top official at the university encouraged a process for creating a formal contract as a way to define “how the different entities can work together. Agreements (like an MOU) help us see how we can help each other as part of a strong partnership.”

Discussion

Overall, the pilot year of the NEC partnership and program featured several strong drivers of informal accountability, but cross-pressures surfaced between the NEC’s accountability

structures and the accountability structures within the individual partner organizations' ideal logics. Although the loose or underdefined accountability structures did have support and reinforcement on some levels, there were challenges to the partnership's performance that emerged in the pilot year and encouraged partners to consider more formal accountability that aligned with the individual organizations' institutional logics. These challenges included: disconnect between the rhetoric versus reality of partnering evident in the lack of clear program evaluation measures and performance measurement, financial and sustainability challenges, and different expectations of formal versus informal communication and roles between partners.

To expand on the field's understanding of institutional logics of partner organizations, Figure 1 is offered as an integrated framework of ILA and accountability dynamics. Findings from this case study provide support for the process of individual organizations or agencies having unique sources of legitimacy, authority, and identity (Skelcher & Smith, 2015) that translate into their own internal facets of accountability (Romzek et al., 2012, 2014). When partners then engage in an NPPP, each arrives with its ideal logic and perceptions of accountability that may or may not be reconciled over time. This case study focused specifically on an NPPP in its pilot year when no contract was in place. The findings do, indeed, show that challenges and cross-pressures can feed back into the process of establishing potential drivers of informal or formal accountability.

This study was not without limitations including that the partners as a whole had a vested interest in seeing the NEC continued because the program met a need to better serve inner-city youth. While some tensions in mismatched accountability expectations arose after the pilot year, the partners also expressed a desire to navigate these challenges to sustain the program they were creating together. In this way, feedback from the partners in this case should be examined as part of the "maturing" process of the partnership and not as signals of what governance concerns could eventually dissolve the NPPP. Additionally, each organization in this study had prior experience in a partnership—but not as part of an NPPP with a large scope that includes multiple domains of a public agency in the form of local, state, and national parks, a nonprofit, and a public university. This lack of past experience, whether positive or negative, may have contributed to some of the positive bias that the partners exhibited around wanting to sustain the NPPP even when the accountability measures—that each organization valued as necessary—were missing.

As outlined in the analysis presented above, the ideal logics of partner organizations and agencies differed within the NPPP. Potentially mismatched facets of accountability gave rise to the challenges and cross-pressures over time. In this case, the rhetoric versus reality of partnering was present alongside issues of financial sustainability and expectations for formal versus informal accountability. These findings suggest that the NPPP was still undergoing a significant evolutionary period that could have resulted in three possible outcomes of hybrid accountability based on Skelcher and Smith's (2015) theoretical merging of intuitional logics. A significant area for future research is to explore how and why this NPPP, and others that engage in noncontracted pilot-programs or phases, emerge with either assimilated, blended, or blocked logics regarding accountability.

Conclusion

This pilot phase, pre-contract NPPP poses a context rich for research inquiry as the accountability measures of the NPPP were initially mismatched with the internal accountability measures and institutional logics of the organizations and agencies involved. Despite this incongruity, the partnership was willing to accept variation during the pilot year in

accountability structures as long as the program retained participants and met its agreed-upon mission. Overall, the partnership was established and did function on loosely informal accountability. As the program continued, all partners were interested in pursuing their institutional logics of accountability by engaging in business planning that could support consistent funding and create written processes to address risk management and contingency planning. A variety of suggested governance mechanisms highlighted the need for clearer definitions of partnership roles for each organization in ways that would establish more formal accountability.

Program expansion had also encouraged more discussion of formal contract processes, especially regarding the intellectual property rights of the program curriculum that the nonprofit designed. As the program now enters its second year, seeks more grant-based funding, and plans to expand to other locations, more defined accountability measures and suggested governance mechanisms have emerged. These governance mechanisms include more formal institutionalization processes and a push for the creation of evaluation measures that meet the needs of all partners. Potential expansion of the program has also encouraged more discussion of formal contract processes or MOUs.

The findings from this research illustrate the norms, behaviors, challenges, and tensions of the formation and creation stage of NPPPs. The findings also offer a more nuanced understanding of the dimensions of decisionmaking involved in achieving suitable accountability structures in the context of competing institutional logics. In this analysis, there is evidence that the formation stage and pilot year of the NPPP demonstrated diverse understandings and needs in regard to accountability. As more and more nonprofits partner with government for social programs and social services, many may undergo a similar pilot year of experimentation. In these instances, nonexistent, loose, or emergent accountability may be present in the initial partnership structures, but new dynamics can arise as the partnership and programs mature.

In the case in this study, some tensions and cross-pressures did surface between the individual partner organizations' accountability structures and the overall partnership structure. These tensions and cross-pressures led to suggestions of new governance mechanisms that were derived from each organization's institutional logics of accountability. Other NPPPs could experience these same pressures, but proper communication of the mission and its importance to each partner may serve as an enabling force to begin reconciling the challenges of diverse organizations in a partnership. The rhetoric versus reality gap, the mismatches of accountability structures, and the need for formal accountability and business planning to maintain financial sustainability of the partnership, must be recognized by public managers. Another driver for formal accountability structures can be a concern about the role of the nonprofit as either a vendor or an essential element of the success of the program. For other NPPPs, clarity in communication and deliberate planning for future funding could serve as ways to validate each partners' institutional logics and maintain mutually beneficial accountability.

Public managers are increasingly tasked with participating in, and even curating, partnerships throughout all sectors. Collaboration is not without its challenges and paradoxes (see Vangen, 2016), but recognition of the potential need for reconciliation of institutional logics in many partnership processes can be beneficial to public managers. Not only can managers be more proactive in their appreciation of the values and logics of other organizations, they can also enter into NPPPs better prepared to embrace creative solutions that emerge through the process of exploring opposing, but equally valuable, solutions to creating sustainable partnerships with blended logics and approaches to accountability.

Disclosure Statement

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Author Biography

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Appendix

Table A1. Interview Protocol

Research Goal	Main Questions	Possible Probes
What institutional logics regarding important facets of accountability exist amongst the actors engaged in the pilot year of the NPPP?	<p>When NEC began in summer 2014, describe what your organization agreed to do for, or contribute, to the NEC partnership.</p> <p>In your role, how do you see your organization using performance measures or metrics to <i>internally</i> track success?</p>	<p>Who decided what your contribution would be? How was it decided?</p> <p>Was someone in charge of overseeing your contribution? If so, what did the oversight look like?</p> <p>Have you identified performance indicators for your organization in regard to your role? How do you monitor it?</p> <p>How would know if your involvement in this project was accomplishing what you hoped it would accomplish? What information would you rely on to tell you this?</p> <p>Who sets the performance measures? How are the goals and outcomes tracked? How do you know when your work has been successful?</p> <p>Who do you feel that you are responsible to within your organization?</p> <p>Who are the outside stakeholders for your organization?</p>
What ideal types of accountability are present amongst the partners in the NPPP?	<p>How does your organization set goals and outcomes for the specific parts of the NEC program that you contribute?</p> <p>Now that you are working with the NEC partnership, what do the performance structures for that program look like?</p>	<p>Who sets the performance measures? When and where did this conversation take place? Describe what the conversations were like. Have there been follow up conversations?</p>
What challenges or cross-pressures are emerging in regard to reconciling ideal types of accountability for the future?	<p>As NEC enters the second year, in this partnership, do partners have any new systems in place that help them remain</p>	<p>How are the responsibilities tracked? If so, how have you communicated these goals and outcomes with the other NEC partners?</p>

accountable to each other?

Are there any areas your organization would like to see within NEC that need more oversight or improvement in accountability?

Are there any additional things that are needed for the partnership to be effective?

If so, how will you now know if you are meeting your performance measures

If so, who decided what changes needed to be made? How was it decided?

Are there tensions between how your organization tracks metrics and how NEC does?

If so, describe why some areas may need more oversight.

Is the existing structure of NEC working well?

If not, who would be part of the process to create any new processes? Why?

What outcomes would you expect from the new structures you envision?
