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Is Governance Aligned with Rhetoric? Exploring the Board Composition of Leading Transnational NGOs

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Transnational NGOs (TNGOs) often claim to speak and act on behalf of diverse communities, yet many are governed by boards that may not reflect the sector's rhetorical commitments to inclusive governance. This apparent gap between rhetoric and practice has led to growing pressure for leading TNGOs to engage in governance reforms. This exploratory article evaluates the composition of the boards of 25 leading TNGOs in the United States with a combined 395 board members to assess the extent to which this rhetoric is associated with board composition. A latent class analysis of board member data measuring demographic, competency, and cognitive background indicators identifies a distinction between "inclusive" and "traditional" board types. We find that the inclusive board type is associated with rhetorical commitments to diversity, equity, and inclusion, whereas the traditional board type is not. We conclude with recommendations for research to inform TNGO governance reforms.

Keywords: Board composition, Governance, Diversity, Equity, Inclusion, NGOs

Transnational nongovernmental organizations (TNGOs) provide critical services to populations across the world. TNGOs work in a variety of areas, including humanitarian relief, international development, global health, environmental protection, and human rights, among others (Mitchell, 2014). While historically many TNGOs focused on direct service provision through transfers of wealth and knowledge from the Global North to the Global South, many TNGOs have embraced advocacy, campaigning, and systems change strategies to achieve more sustainable social and environmental transformations (Lindenberg & Bryant, 2001; Mitchell, Schmitz, & Bruno-van Vijfeijken, 2020). As the strategies have shifted over time toward more complex and transformative types of interventions, pressure has grown for TNGOs to become more equitably and inclusively governed, especially by empowering member organizations and communities in the Global South.

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In the Global North, the United States is home to a disproportionate number of TNGOs (Mitchell, 2014). TNGOs in the United States are typically registered as charitable nonprofits under Section 501(c)(3) of the Internal Revenue Code, which provides tax benefits to organizations and their financial supporters. As nonprofits, TNGOs are governed by self-perpetuating boards whose members act as fiduciary agents of organizational stakeholders, often including major donors. Similar arrangements exist in many other countries (Salamon & Flaherty, 1996). In practice, this structure presents a risk of so-called control failure, which occurs when those who control an organization fail to appropriately understand or represent those affected by the organization's activities (Ben-Ner, 1994; Schmitz & Mitchell, 2022a). The possibility of control failure may be heightened in countries with relatively lax and devolved nonprofit regulatory structures such as the United States (Mitchell, 2019, 2023; Mitchell & Calabrese, 2019; Mitchell & Stroup, 2020).

The composition of TNGO boards is normatively and instrumentally relevant for establishing and maintaining organizational legitimacy and capacity. According to representation theory, legitimacy involves acting in the interest of intended beneficiaries and engendering their trust, while capacity involves the procedures through which leaders are selected, as well as patterns of similarity, participation, and communication between leaders and intended beneficiaries (Guo & Musso, 2007). Similarly, stakeholder theory postulates a moral obligation for organizations to consider the interests and welfare of the communities affected by an organization's activities, whether directly or indirectly (Freeman, 2010a, 2010b; Parmar et al., 2010). For proprietary firms or businesses, this means managing the convergence and divergence between the interests of owner-shareholders and nonowner-stakeholders. As charitable nonprofits, TNGOs are nonproprietary firms; they have no owner-shareholders, only nonowner-stakeholders. TNGO board members are typically uncompensated volunteers with no ownership claims over the organization's assets or surpluses. Moreover, unlike private foundations, which are designed to be funded and controlled by private parties, TNGOs are usually incorporated as public charities. Because public charities, by definition, receive most of their support from the public, the trustees of public charities arguably have a moral obligation to serve the public interest and to faithfully represent affected communities. However, while many TNGOs solicit beneficiary feedback, utilize advisory boards, or contract with local entities to deliver services, the intended beneficiaries of TNGO activities rarely have direct representation on Global North governing boards.

There are currently no nationwide legal or regulatory requirements in the United States that specifically address TNGO board composition, although nonprofits required to file an Internal Revenue Service (IRS) Form 990 must disclose some information about board members. In the United States and elsewhere, voluntary self-regulatory regimes (Deloffre, 2016; Gugerty, 2008) and self-appointed independent watchdogs (Cnaan, Jones, Dickin, & Salomon, 2011; Szper & Prakash, 2011) have emerged to fill regulatory gaps, promote trust in the nonprofit sector, and help inform donor giving and oversight. Some US-based organizations such as Charity Navigator and Give.org assess aspects of board governance; notably, Candid/GuideStar enables nonprofits to voluntarily report information about board composition. The challenges of obtaining comprehensive and up-to-date governance information makes it difficult for external stakeholders to assess governance inclusivity or to more generally understand what types of boards are governing TNGOs.

Patterns of TNGO board governance in the United States likely influence the strategies and actions of TNGOs globally (Mitchell & Stroup, 2020) in ways that could potentially contribute to philanthropic paternalism (Salamon, 1987) and reduced organizational relevance (Mitchell et al., 2020) if boards are insufficiently inclusive. Such risks have led to growing calls for TNGOs to give greater voice to those they claim to serve (Pailey, 2020; Peace Direct, 2021; RINGO Project, 2021).

Critics have observed a tendency for some boards to lack substantive expertise and adequate representation of affected populations (Allotey & Reidpath, 2022; Worden & Saez, 2021). Leaders in the sector have also observed that TNGO boards often lack the necessary skills to guide their organizations through an increasingly complex global environment (Global Health 50/50, 2022; Worthington & Grashow, 2018).

Many so-called leading TNGOs (Stroup, 2012) have initiated or completed specific strategic governance reforms to improve diversity, equity, inclusion (DEI) and specifically to diversify their governing boards, among other efforts (Vijfeijken & Tallack, 2021). Such efforts are often aimed at improving organizational legitimacy in light of widespread criticisms. However, TNGOs face significant architectural obstacles to successful reform. For example, in the United States, the existing legal form of the public charity privileges upward financial accountability to donors; many legacy transnational governance structures centralize power among the highest income members; and philanthropic culture often emphasizes financial stewardship more than representation and impact (Mitchell et al., 2020; Schmitz & Mitchell, 2022b). Pursuing greater inclusivity, equity, and representation can pose challenges in such circumstances. Nevertheless, many TNGOs have rhetorically committed to improving DEI, potentially creating a rhetoric-reality gap between an organization's expressed aspirations and the reality of its governing board's composition.

It remains unclear whether organizations' rhetorical commitments to DEI are associated with any new or different patterns of observed board composition. To explore this possibility, we postulate the existence of a board type that is associated with a TNGO's rhetorical commitments to implementing more inclusive governance practices. To explore for this board type, we perform latent class analysis on board member data measuring demographic, competency, and cognitive background indicators for 25 leading TNGOs (with 395 combined board members) registered in the United States and active in the areas of international development and humanitarian relief. We find two distinct board types: traditional and inclusive. In the next step, we evaluate the statistical relationship between board type and evidence of organizational DEI rhetoric. We find that board type is statistically associated with TNGOs' rhetorical commitments to DEI. In short, TNGOs that express DEI commitments are more likely to have inclusive boards, whereas those that do not are more likely to have traditional boards.

We propose that future research examine the different ways in which TNGOs seek legitimacy through their governance models. While many TNGOs have traditionally claimed legitimacy by exhibiting fiscal probity (Mitchell & Calabrese, 2019), we propose that TNGOs may also pursue legitimacy by aligning their governance practices with DEI commitments in ways that appeal to stakeholders beyond traditional financial supporters, including TNGO critics.

Board Composition

Board composition research has highlighted demographic, functional, and cognitive characteristics of board members (Harrison & Klein, 2007). Demographic attributes include age, gender, and race and ethnicity. Functional attributes emphasize differences in skills and qualifications. In the corporate board literature, qualifications and skills have been identified as essential to organizational performance because they shape the collective capacity of boards to effectively fulfill their supervisory and advisory roles (Adams, Akyol, & Verwijmeren, 2018). In the nonprofit sector, boards require substantial financial, subject matter, and policy expertise considering that many of these groups claim to tackle major and persistent social and economic problems. Financial expertise is essential for the fiduciary responsibilities of boards, subject matter expertise enables boards to guide the mission and activities, and policy expertise helps boards to assess the external environment affecting operations and strategies. While financial, subject matter, and policy expertise are typically also key competencies shared across staff, boards must have sufficient knowledge across these areas to effectively execute their three primary legal duties, i.e., duty of care, duty of loyalty, and duty of obedience (National Council of Nonprofits, 2022).

Cognitive characteristics of board members can vary based on social status, life experiences, or values. Researchers have argued that such "deep-level diversity attributes" have often been neglected when compared with more easily observable diversity characteristics, such as gender (Khatib, Abdullah, Elamer, & Abueid, 2021). These differences have been linked to variation in important board characteristics, such as levels of collective creativity as well as internal conflict (Talavera, Yin, & Zhang, 2028; Torchia, Calabrò, & Morner, 2015). In the nonprofit literature, the role of board diversity with regard to personal values or social status has not yet received significant attention, although such factors may be essential in understanding how boards may relate to served populations.

Board composition has gained increasing attention across the governmental, business, and nonprofit sectors. In 2021, the US Securities and Exchange Commission (SEC) approved annual disclosure requirements with regard to self-identified gender, racial, and sexual orientation characteristics of board members (Carbone, 2022: 167). In the United Kingdom, the Financial Conduct Authority recently adopted rules requiring all stock market-listed companies to have at least 40% women on their boards (Financial Conduct Authority, 2022). Prior research has suggested that greater diversity in the boardroom and in senior leadership teams could improve opportunities for experienced mentorship and help overcome cultural and other barriers that impede career advancement for individuals from historically marginalized communities (Smith, 2015). As such, organizational reforms aimed at addressing nonprofit or TNGO board composition may have a significant impact on diversity, equity, and inclusion well beyond the boardroom.

Nonprofit research has focused attention on board functioning and how boards may contribute to overall organizational performance (Renz, Brown, & Andersson, 2022). Early research emphasized structural and environmental factors in explaining board performance (Miller-Millesen, 2003), while more recent research has focused on functional issues, including interpersonal dynamics (Gazley & Nicholson-Crotty, 2017; Heemskerk, Heemskerk, & Wats, 2015), and has increasingly adopted a DEI lens. For example, a recent study found that more diverse boards are significantly more likely to appoint CEOs of color (Lee, 2022). This shift has led to greater attention to board composition and a growing recognition of underperformance with respect to DEI practices. For example, in a survey of board performance conducted by the nonprofit BoardSource, chief executives and board chairs gave mostly grades in the B and C range, including a C (executive) and C+ (chair) for "building a diverse and inclusive board with a commitment to equity" (BoardSource, 2021: 15).

Arguments for improving board diversity may employ a more instrumentalist perspective or emphasize a moral social justice argument (Tomlinson & Schwabenland, 2009). From an instrumental perspective, greater board diversity is a means to an end, such as improved overall governance outcomes, increased fundraising, or better services (outputs). From a moral perspective, diversity is essential not necessarily because it improves organizational outcomes, but because it instantiates an organization's values (inputs) and potentially enhances constituent representation (Azevedo, Gaynor, Shelby, & Santos, 2021). According to a moral perspective, developing a diverse board is simply the right thing to do, independently of the impact on performance, although greater diversity may very well lead to improved performance.

Nonprofit scholarship has explored the instrumentalist perspective by studying the effects of board diversity on various performance measures (Bernstein & Fredette, 2019; Brown, 2005; Buse, Sessler Bernstein, & Bilimoria, 2016; Fredette & Sessler Bernstein, 2019; Harris, 2014; Siciliano, 1996). Studies have found that demographic diversity (gender, age, and race and ethnicity) can indeed be linked to better performance as well as to shifts in organizational priorities toward civic engagement and community development (Guo & Saxton, 2010; Lee, 2021). But research has also shown that such positive effects are predicated on a number of conditions, including the presence of inclusive board practices (Buse et al., 2016; Sessler Bernstein & Bilimoria, 2013; Weisinger, Borges-Méndez, & Milofsky, 2015), reaching a critical mass of ethno-racial diversity (Fredette & Sessler Bernstein, 2019), and having adequate levels of social capital and interpersonal relations among board members (Fredette & Sessler Bernstein, 2021).

Existing nonprofit board research has typically not focused on the unique context of the TNGO sector, however. TNGOs typically cross deeper cultural and economic divides than domestic nonprofits and tend to serve populations geographically and culturally more distant from their donor base. While much of the existing US-focused research has emphasized gender or race and ethnicity, we lack conceptual and empirical studies focused on functional characteristics related to acquired skills and competencies as well as cognitive backgrounds. For example, functional characteristics may shape how well boards fulfill their key legal duties, while cognitive characteristics may be relevant to how board members relate to affected populations or bring their own personal values to bear on the execution of their mandates.

Data and Method

To analyze the board composition of leading TNGOs, we conducted a mixed-method analysis in several steps, which include sampling, codebook development and coding, the generation of quantitative data sets and descriptive statistics, latent class analysis, a review of organizational websites, and subsequent statistical analysis.

Sampling

In a sector defined by uncertainty over organizational performance and outcomes, institutional theory predicts that organizations will attempt to secure legitimacy by mimicking other organizations that appear to be successful (DiMaggio & Powell, 1983; Mitchell & Calabrese, 2022). Leading TNGOs publicly validated as being especially financially successful and high performing may therefore enjoy an elevated significance in the sector as potential models for other organizations to emulate. For example, lesser-known TNGOs may seek legitimacy by adopting governance models similar to those of leading TNGOs. For this reason, we focus on the board composition of especially large and high-performing TNGOs as evaluated by third parties. Such TNGOs should also be the most likely to employ sophisticated board development practices and to provide adequate information about their board members and organizational strategies online. This study therefore employs a qualitative, purposeful sampling strategy to identify especially large and putatively high performing TNGOs. Size and performance assessments are based on third-party assessments from Forbes (2020), which identifies large nonprofits, and Charity

Navigator (2020), which seeks to identify high-performing nonprofits. All sampled TNGOs represent the US-based entity only.

The sampling was undertaken in multiple stages. First, to identify leading TNGOs (Stroup, 2012), a search was undertaken within the 2020 Forbes list of the "100 largest U.S. charities" working in "international development or need" (n = 30). From this list, only organizations with top (four-star) ratings from Charity Navigator were retained (n = 15). To expand the sample with more organizations rated as high-performing, a search was conducted in Charity Navigator for organizations working in "international development and relief services" (n = 54). Three criteria were then applied to narrow down the list. First, to ensure large organizational size, organizations were removed with annual revenue of less than US $50 million. Second, to ensure that organizations are transnational, organizations were removed if they were operating in fewer than three low- and middle-income countries (LMICs, as indicated by organizations' websites). Third, to ensure that organizations are nongovernmental, organizations were eliminated if they were receiving more than half of their revenue from governmental sources. This eliminated 34 organizations (24, four, and six organizations, respectively). Combining the 15 organizations from Forbes and the 20 organizations from Charity Navigator resulted in a merged list of 29 unique organizations (six overlapping). From the merged list of 29 organizations, four organizations were removed due to insufficient information for a final sample size of 25 organizations and 395 board members. Table 1 describes the final sample of organizations.

Table 1. Sample description[a]

NGO	Ruling year	Total revenue (USD Mil.)	Board size	Headquarters location (city and state)	
Americares Foundation	1979	1,044.71	23	Stamford	CT
CARE International	1993	606.81	8	Atlanta	GA
CURE International	1996	70.93	12	Grand Rapids	MI
Carter Center	1982	130.28	24	Atlanta	GA
Catholic Medical Mission Board	1946	734.66	21	New York	NY
Charity Water	2007	70.09	9	Hagerstown	MD
Convoy of Hope	2020	175.07	15	Springfield	MO
DKT International	1985	210.98	6	Washington	DC
Direct Relief	1949	1,235.28	16	Santa Barbara	CA
Doctors without Borders	1989	411.96	14	New York	NY
Global Giving	2003	60.85	12	Washington	DC
Good360	1984	325.92	8	Alexandria	VA
HIAS	1954	50.25	21	Silver Spring	MD
MAP International	1976	574.73	19	Brunswick	GA
Matthew 25 Ministries	1992	231.41	12	Blue Ash	OH
Medical Teams	1987	53.37	15	Portland	OR
Mercy Ships	2008	116.84	36	Lindale	TX
OneAcre Fund	2006	131.51	9	Highland Park	IL
Partners in Health	2002	148.71	16	Boston	MA
Room to Read	1999	54.20	17	San Francisco	CA
Rotary Foundation of Rotary International	1983	412.92	16	Evanston	IL
Samaritan's Purse	1981	699.75	16	Boone	NC
Save the Children	1964	829.95	14	Fairfield	CT
Unbound	1983	135.78	12	Kansas City	KS
World Vision International	1982	1,055.10	24	Federal Way	WA

[a] The sample selection took place from July to August 2021. Data describing ruling year, total revenue, and headquarters location were obtained from the August 2022 Internal Revenue Service Business Master

File (BMF) for public charities. The most recent available BMF records correspond to tax periods ending in 2020–2021.

The average revenue of sampled organizations amounts to about US $382.88 million, with the combined revenue of all sampled organizations amounting to about US $9.57 billion. Ruling years—the year in which the IRS granted the organization tax-exempt status (not necessarily the founding year)—range from 1946 (Catholic Medical Mission Board) to 2020 (Convoy of Hope) with an average ruling year of 1986.

Codebook development and coding

The intensiveness of the coding process for individual board members necessarily limited the number of organizations that could be included in the sample, with 395 board members serving 25 organizations. One individual served on two boards, and that person's characteristics were counted twice. We built upon Worden and Saez (2021) to establish an initial list of demographic and competency categories applied to board members. After an initial examination of the available data, specific board member characteristics for which sufficient information was available for coding were identified and grouped into three categories: (1) demographics; (2) functional competencies; and (3) cognitive backgrounds. Table 2 displays the characteristics, codes, and code definitions developed to code the sample. Due to data availability limitations, the coding process was not able to capture a number of other characteristics, including sexual orientation, disability status, and religious affiliation. Additionally, the coding reflects the specific historical, political, social, and economic contexts in the United States and may not capture other dimensions salient in other contexts.

Demographic data were collected from the organizations' websites from August to September 2021. Board member photos and bios were collected into a single document (Word) and coded using a spreadsheet (Excel). If the board bio did not provide sufficient data, the LinkedIn profiles of individuals were consulted. If those two sources did not yield adequate information, a general search (Google) was conducted to obtain more information. Three of the authors began by coding the same randomly selected 15 board profiles and then compared a total of 165 codings. The results showed discrepancies in 26 coding instances (16%), which mainly appeared with regard to coding retirement age, financial competency, and subject matter competency. Each discrepancy was thoroughly discussed to achieve consensus. Following the initial coding exercise, we discussed and clarified operationalizations of categories and continued to regularly discuss ambiguous cases. As a result, we narrowed the definition of financial and subject matter competencies to limit ambiguities and relied on academic degree award dates to code for retirement age. Coders regularly solicited input from other team members when uncertain about interpreting the available information.

Gender was determined based on the pronouns that board members provided in their own written bios. Race and ethnicity was dichotomized into two categories: person of color and white. This is because prior research has identified substantial discrepancies between observer-recorded and self-identified data within the person of color category, whereas the agreement rate is 98% when race and ethnicity are dichotomized (Sohn et al., 2006). To code for race and ethnicity, we considered a combination of information, including photos, nationality, and any written references in the bio. In the case of career maturity, we coded for whether the board member had approximately achieved the age of retirement (65 years old or older). Table 2 provides details on the coding process for all coded variables, including functional competencies and cognitive background as well as demographic characteristics.

Table 2. Codebook

Board member characteristics	Codes	Definition
Demographics		
Gender	Female/male/unassigned	Pronouns used in bio or secondary sources mention she/her/hers or he/him/his (no instances of other genders were observed)
Race and ethnicity	Person of color/ white/unassigned	Photo, bio, or secondary sources provide visual or textual evidence of race and ethnicity
Career maturity	Retirement age/not retirement age/unassigned	Board bio or secondary sources imply that the board member is at least 65 years old (e.g., based on the award date of a bachelor's degree)
Functional competencies		
Financial	Yes/no/unassigned	Board bio or secondary sources mentions C-level business executive or financial professional experience
Subject	Yes/no/unassigned	Board bio or secondary sources mentions subject matter expertise in the TNGO's areas of activity
Policy	Yes/no/unassigned	Board bio or secondary sources mentions position(s) in government or international organizations, or provides other evidence of high-level political knowledge, experience, or engagement
Cognitive background		
Sector	Public/no/unassigned	Board bio or secondary sources provide evidence of at least half of professional career spent in public or nonprofit service
Lived experience	Yes/no/unassigned	Board bio or secondary sources mentions self-identification as a possible TNGO beneficiary at any time (e.g., a refugee or disaster survivor)
Aid eligible	Yes/no/unassigned	Board bio or secondary sources mentions a country of residence (current or prior) that is an aid-eligible country as determined by OECD-DAC

Generation of quantitative data sets and descriptive statistics

The individual board member bios were saved as text files and imported into computer-aided qualitative data analysis software (CAQDAS; NVivo 12). The spreadsheet data describing the board members were added to the CAQDAS to consolidate the coding information (bios and codings) into a single file for organization and export. The exported file was imported into statistical software (Stata 17) to process the data, complete the board member data set, and provide a statistical description of the board members. The board member data file was then converted to the organizational level and merged with IRS Business Master File data to complete the organizational level data set and provide a statistical description of the TNGO boards.

Latent class analysis

In the next step, latent class analysis (LCA) was performed using the nine variables displayed in Table 3 as indicators. LCA is a form of model-based cluster analysis (Ahlquist & Breunig, 2012;

Vermunt & Magidson, 2002). It is commonly used to identify heterogeneity in populations based on patterns of statistical association among observed indicator variables. In this case, LCA is used to determine how many board types exist in the data and what characteristics define each board type. LCA is also commonly used to classify cases into distinct clusters such that cases within a cluster are similar and cases in different clusters are different. This produces two main outputs: (1) a statistical profile describing the different clusters (board types); and (2) an assignment solution that identifies which TNGOs belong to each cluster (and the board type of each organization). Then, quantitative information from the LCA and qualitative information from the CAQDAS and additional online sources are examined to interpret the meaning of the profiles and clusters. In the final step, statistical associations involving the latent variable are evaluated (Mitchell & Schmitz, 2021). In particular, we test for an association between an organization's board type and whether it expresses commitments to DEI online. The number and nature of the clusters or board types are not known prior to LCA; as a clustering technique, however, LCA implicitly hypothesizes the existence of more than one cluster.

Results and Interpretation

Table 3 provides summary statistics for the coded board members. Overall, our initial descriptive findings agree with many, although not all, of the results from Worden and Saez (2021). Neither sample is statistically representative of a larger population, so comparisons should be interpreted with caution. In our full sample, 37% of board members were observed to be female. This differs from Worden and Saez's (2021) findings of gender parity, although it is closer to Osili et al.'s finding of 43% female representation in international nonprofits (Osili et al., 2018: 12).

Table 3. Descriptive Statistics for Board Members

Variable	*n*	Pct.	S.d. (pct.)
Demographics			
Female	395	37%	48%
Person of Color	385	25%	44%
Retirement age	387	20%	40%
Functional competencies			
Financial competency	374	52%	50%
Subject competency	386	16%	37%
Policy competency	386	11%	32%
Cognitive background			
Public sector	382	33%	47%
Lived experience	381	1%	10%
Aid eligible	388	10%	29%

About 25% of board members were observed to be people of color. This result aligns roughly with Worden and Saez's 27% (2021) and Lee's (2022) 30% (based on a broader sample of US nonprofits) but diverges substantially from the 7% found by Osili et al. (2018) among international nonprofits. Compared with census data on racial self-identification in the United States, people of color are underrepresented across sampled TNGO boards (United States Census Bureau, 2021). In addition, it is also notable that 42% of female board members are also people of color. This may contribute to the representation of intersectional identities but may also imply less diverse representation as a proportion of all board members. About 20% of board members were retirement age.

Worden and Saez (2021) identified financial and fundraising knowledge as the dominant competency on TNGO boards. Our results further emphasize this finding even with a much narrower definition of financial competency. In our sample, about 52% of board members exhibit this competency. Subject matter competency was relatively scarce at about 16%, and policy competency was even rarer at about 11% of the sample.

Only about one-third of board members indicated a significant background in public service either in government or in the nonprofit sector. Only 1% indicated that they had lived experience as actual or potential TNGO beneficiaries, compared with 2% in the Worden and Saez study. Finally, only about 10% of board members have resided in aid eligible countries. This is lower than the 19% found by Worden and Saez (2021). Global Health 50/50 found that 25% of board members on global health bodies had resided in LMICs, but only 2.5% had resided in the subset of low-income nations (Global Health 50/50, 2022).

The LCA reveals additional information about TNGO board composition patterns. Table 4 displays model fit statistics for latent class models with one to five latent classes (clusters). The Akaike and Bayesian information criteria are minimized for the model with two clusters, indicating that the two-cluster model is the preferred model. An examination of the posterior membership probabilities for the clusters to which the TNGOs were assigned indicates that classification error is negligible, with all probabilities for the modal assignments greater than 0.99.

Table 4. Model Fit

Model	ll(model)	AIC	BIC
One cluster	111.69	-187.37	-165.43
Two clusters	151.61	-247.23	-213.10
Three clusters	160.96	-245.92	-199.60
Four clusters	165.31	-234.62	-176.11
Five clusters	172.01	-228.02	-157.32

Table 5 displays the profiles for the two clusters. The model estimates that about 80% of TNGOs belong to Cluster 1. Boards in Cluster 1 have members who are predominantly male, white, have financial competency, or have a business background. Cluster 1 type boards are also more likely to include members of retirement age compared with Cluster 2 type boards. No Cluster 1 boards include members with lived experience. Boards in Cluster 2 account for about 20% of the sample. Boards in Cluster 2, by contrast, have greater representation of women, people of color, members with subject matter competency, members with public service backgrounds, and members from aid eligible countries.

The assignment solution for the latent class analysis is displayed in Table 6. Cluster 1 contains 20 TNGOs and Cluster 2 contains 5 TNGOs. As shown in Table 5, Cluster 2 TNGOs are, on average, younger, larger, and have smaller boards compared with Cluster 1 TNGOs.

Table 5. Latent Class Profiles [a]

	Cluster 1	Cluster 2
Cluster size	80%	20%
Indicators		
Female	35%	44%
Person of color	20%	53%
Retirement age	20%	8%
Financial competency	55%	38%
Subject competency	11%	43%
Policy competency	11%	19%
Public sector	30%	47%
Lived experience	0%	6%
Aid eligible	3%	44%
Inactive covariates		
Ruling year	1985	1991
Total revenue	361.55	468.23
Board size	16.40	13.40

[a] Cluster size represents the predicted proportion of organizations in each cluster. Indicators represent the respective predicted percentages conditional on the cluster. Inactive covariates represent means by cluster. Total revenue is expressed in US$ millions.

Table 6. Cluster Membership

Cluster 1	Cluster 2
Americares Foundation	CARE International
Carter Center	Doctors without borders
Catholic Medical Mission Board	OneAcre Fund
Charity Water	Unbound
Convoy of Hope	World Vision International
CURE International	
Direct Relief	
DKT International	
Global Giving	
Good360	
HIAS	
MAP International	
Matthew 25 Ministries	
Medical Teams International	
Mercy Ships	
Partners in Health	
Room to Read	
Rotary Foundation of Rotary International	
Samaritan's Purse	
Save the Children	

The latent class analysis results suggest that there are two main types of governing board within the sample of leading TNGOs. The board type represented by Cluster 1 appears to be relatively traditional in its larger representation of male individuals, white individuals, retirement age individuals, and individuals with financial competency. The board type represented by Cluster 2 appears to be relatively more inclusive due to the greater representation of female individuals, people of color, individuals with subject and policy competencies, individuals with public service backgrounds, individuals with lived experience, and individuals who have resided in aid eligible countries. Therefore, we subsequently label Cluster 1 the *traditional* board type and Cluster 2 the *inclusive* board type.

To examine these two board types further, we then analyzed organizations' websites and annual reports for the presence of explicit references to DEI. Specifically, for each organization we reviewed the most recent annual report posted online and visited the "About Us" section to identify any information regarding the composition of their leadership, board, or staff. If organizations provided information on any diversity measure (gender, race, etc.) with regard to any of these three groups, they were counted as communicating DEI measures to external audiences (Candid, 2023). Among the cluster of 20 organizations with the traditional board type, a total of 18 TNGOs or 90% have no references at all to DEI on their websites or in their annual reports. Instead, the noticeable preference for these organizations was to highlight financial information and credentials from third-party information intermediaries such as Charity Navigator, suggesting that a projection of fiscal probity may be an important source of legitimacy for these TNGOs (Mitchell & Calabrese, 2019). Primary accountability appears to be directed toward donors with typical websites featuring financial data, IRS Forms 990, and third-party credentials (see, for example, Americares Foundation, 2022). These TNGOs also directly appeal to donors with headlines such as "Your gift goes further" (Mercy Ships, 2022) and "Every single dollar matters" (Medical Teams International, 2022). Only two organizations in the majority cluster, Rotary International and Save the Children, discusses DEI on their webpages (Rotary International, 2022; Save the Children, 2022).

The five organizations with the inclusive board type create a different impression compared to the organizations with the traditional board type. In contrast to TNGOs with the traditional board type, four of the five TNGOs or 80% of those with the inclusive board type mention DEI online. For example, CARE offers an explicit breakdown of gender and racial diversity for its board, staff, and leadership team (CARE International, 2022). Doctors without Borders indicates that its leadership pledged in July 2020 "radical action to address racism" within the organization by diversifying leadership (Doctors Without Borders, 2021). OneAcre Fund features a full section on its website titled "Progress on our DEI commitments" with a focus on diverse leadership and extensive information about local staff, gender equity, and inclusion practices (OneAcre Fund, 2021). World Vision did not include DEI commitments as prominently on its website; however, it provides diversity information about its staff in its Global Accountability report (World Vision, 2021) and has released statements about a Christian approach to addressing diversity and inclusion (World Vision, 2020). The relationship between board type and the presence of DEI information on organizational websites or annual reports is summarized in Table 7.

This evidence does not provide a full account of DEI practices across the sample because not all commitments and (internal) practices may be highlighted online. However, it matters how leading TNGOs represent themselves publicly because such displays may shape expectations and provide a benchmark against which other TNGOs may model their own practices in the pursuit of legitimacy. The assessment of TNGOs' public DEI commitments suggests that organizational discourse may be an important correlate or indicator of real, in-use governance practices.

Table 7. Board Type and DEI Evidence [a]

	Board type (cluster)		
DEI policies	Traditional (1)	Inclusive (2)	Total
No	18	1	19
	94.74%	*5.26%*	*100%*
	90%	20%	76%
Yes	2	4	6
	33.33%	*66.67%*	*100%*
	10%	80%	24%
Total	20	5	25
	80%	*20%*	*100%*
	100%	100%	100%

[a] Italicized figures represent row percentages. $c^2 = 10.75$; $p = 0.00$.

Finally, to explore the relationship between fiscal probity signaling and board type, we coded organizational websites for evidence of fiscal probity signals present on their landing pages and financials pages. Fiscal probity signals include program expense ratios, overhead pie charts, and third-party designations from information intermediaries like Charity Navigator that incorporate financial data into their ratings (Mitchell & Calabrese, 2019). Consistent with isomorphic pressures (DiMaggio & Powell, 1983), organizations may display these designations to signal their conformance with sectoral financial norms, thereby claiming legitimacy (Mitchell & Coupet, 2023). However, the presence of fiscal probity signals did not significantly differ by cluster, with 85% of organizations in Cluster 1 and 80% of organizations in Cluster 2 exhibiting such signals. The association is similarly insignificant when coding for only the presence of the program expense ratio, at 60% and 80%, respectively. As such, this signaling behavior appears to be widespread and does not differ significantly by board type for this sample.

Discussion

Although the above analysis cannot establish causality, the patterns observed suggest that board type may be connected to deeper organizational commitments to DEI that may manifest in rhetoric, strategy, and board composition. For TNGOs with traditional boards, inclusive language is much less common; instead, these TNGOs tend to emphasize fiscal probity signals such as pie charts showing low-overhead ratios and "seals of approval" from independent charity assessors. This represents a conventional model for charitable organizations to establish legitimacy focusing on financial stewardship and trustworthiness (Mitchell et al., 2020). TNGOs with inclusive boards, by contrast, may be attempting to establish legitimacy not only through fiscal probity signaling but also by manifesting their principled commitments to DEI with governance practices that empower a more diverse set of stakeholders.

However, the traditional board type is not necessarily an "exclusive" type, nor does it necessarily represent control failure or a rhetoric-reality gap. Four caveats warrant consideration. First, traditional boards, while they may appear to be less inclusive, may still provide indirect representation to the extent that board members identify with, and act in solidarity with, other stakeholders. However, this circumstance is virtually impossible to ascertain at-a-distance based on online information. Second, it may be that TNGOs with traditional boards are primarily seeking to fulfill their role as fiduciary agents of Global North donors, who may be predominately male and white and focused on financial stewardship. In the US legal and normative context, the traditional board type may, in that sense, represent an arguably appropriate governance model in which Global North financial supporters are duly represented. Third, board diversity or inclusiveness, as observed, may or may not be correlated with board representativeness. Evaluating board representativeness would require a more detailed assessment of an organization's stakeholder communities and the correspondence between those communities and board member characteristics, which is beyond the scope of this study. Whether more diverse and inclusive boards are also more representative of relevant stakeholders constitutes an important area for future research. Finally, the traditional board type may not represent a rhetoric-reality gap per se because these organizations mostly do not express the associated rhetoric. As such, perceptions of a rhetoric-reality gap may be, to some degree, an artifact of conflating the two different types of TNGOs with their different rhetorical commitments and board types.

The presence of the inclusive board type in the sample, with the attendant principled commitments to DEI highlighted online, suggests that at least some TNGOs have embraced more outwardly intentional governance practices designed to empower a wider range of stakeholders. Despite the presence of this distinct cluster, however, the sample showed very few board members with subject matter competency, policy competency, a background in public service, relevant lived experience, or residence in an aid eligible country.

Important limitations of this study give reason for caution when interpreting the findings. First, the purposeful sample includes only leading TNGOs and is therefore not statistically representative of a larger TNGO population. Second, the coding did not account for characteristics such as socioeconomic status, religion, disability, and sexual orientation, due to data limitations. Third, US boards are not the only relevant governance mechanism at work in TNGOs. Many TNGOs have transnational secretariats and many are organized as confederations with relatively autonomous, self-governing local, national, and regional member organizations in the Global South. Foreign affiliate or member organizations may practice different models of governance than the US-based entity. These other governance structures and practices, while important for assessing issues like control failure, are beyond the scope of this study. Fourth, this study did not examine specific internal policies designed to advance DEI as have been highlighted in research as important to translating rhetorical commitments into effective practices (Fredette, Bradshaw, & Krause, 2015). Fifth, the data capture how these TNGOs and their board members express themselves online and do not capture undisclosed information. Finally, the exploratory study cannot determine causality between board type and DEI rhetoric, despite finding an association. Nevertheless, this study provides important findings and lessons learned to inform future research and practice, as discussed below.

Conclusion

Academic research on TNGOs has yet to focus sustained, systematic attention on issues of board composition, strategic governance reform, the rhetoric-reality gap, and organizational legitimacy. Contributing to a nascent literature with notable contributions from Worden and Saez (2021) and Global Health 50/50 (2022), this study investigated the composition of the governing boards of 25 leading TNGOs in the United States with respect to demographic, competency, and cognitive background characteristics. The study focused on TNGOs recognized for their large size and high performance because such organizations may provide models for other TNGOs to emulate for legitimacy.

Based on a systematic empirical analysis of 395 board members and their demographic, functional, competency, and cognitive background characteristics, we employed latent class analysis to discover two qualitatively distinct types of TNGO board: traditional and inclusive. After classifying organizations based on this novel typology, subsequent analysis identified a statistical association between board type and organizational rhetoric about diversity, equity, and inclusion. The inclusive board type is associated with evidence of DEI rhetoric and practices, whereas the traditional board type is not. While TNGOs with both types of boards appear to claim legitimacy through fiscal probity signals such as the display of third-party accreditations and overhead pie charts, principally it is TNGOs with the inclusive board type that augment this information with evidence of DEI commitments and practices. As such, we propose that future scholarship further examine the strategies with which TNGOs garner and maintain organizational legitimacy. Specifically, we find evidence for the existence of at least two general legitimacy strategies employed by leading TNGOs: one focused primarily on fiscal probity signaling and presumably directed toward financial supporters; and another that combines fiscal probity signaling with an observable strategic alignment between espoused DEI commitments and governance practices.

Additionally, this study contributes to literature about the so-called rhetoric–reality gap in which leading TNGOs are perceived to be failing to operationalize their rhetorical commitments to DEI in their own governance practices (Mitchell et al., 2020). We find that this perception may be due in part to theoretically and empirically meaningful heterogeneity in how individual TNGOs maintain organizational legitimacy. More research is needed to better understand the complex linkages among organizational rhetoric, governance practices, and organizational legitimacy to inform current and future TNGO reform efforts.

While the business sector in the United States and elsewhere has faced regulatory pressures to address governing board composition, similar regulatory efforts have not yet materialized for the nonprofit sector. This leaves the sector largely on its own when considering reforms that might contribute to more inclusive governance practices and patterns of representation. In the United States, charity law and sectoral norms appear to favor a traditional model of board governance that appears to privilege the US donor class. The empirical results of this study find evidence of the enduring power of this legal and normative architecture, which may create obstacles to more inclusive board development practices for some organizations (Mitchell et al., 2020; Schmitz & Mitchell, 2022a). Some TNGOs have responded to demands for change by moving their headquarters closer to their program activities (e.g., ActionAid to Johannesburg, South Africa, or Oxfam to Nairobi, Kenya) or reforming their governance structures to empower sections in the Global South (Ojelay-Surtees, 2004). Others have created additional bodies, including advisory committees, to complement the work of the governing board. These examples and the results of this study reveal the presence of a perhaps small but noteworthy group of TNGOs transforming themselves through strategic reforms. Additional research on these initiatives and the related processes of localization may derive useful lessons for subsequent reforms.

Board composition is an essential component of an organization's overall governance model and legitimating practices. Importantly, TNGO boards generate essential linkages between organizations and their stakeholders. Ultimately, how TNGOs compose their boards may have profound implications for the experiences and circumstances of affected communities. Greater attention to TNGO board composition and development practices is needed to inform current and future governance reform efforts intended to improve organizational legitimacy, effectiveness, and relevance.

Notes

1. Replication files are available at OSF: https://osf.io/eda93/?view_only=0c71082a61484528beba99aac9c3a398

2. The Kasperick Foundation provided support for parts of this research. A review of the Kasperick Foundation's Forms 990 conducted after the completion of this research revealed that the foundation previously provided financial support to at least one organization in the sample, OneAcre Fund.

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