A Path Forward for Advancing Nonprofit Ethics and Accountability: Voices from an Independent Sector Study

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The nonprofit sector continues to grow in size, assets, and influence. However, a critical eye in recent years has brought scrutiny from many stakeholders to the operations of nonprofit organizations (NPOs). Accountability, transparency, and ethical behavior are now part of the everyday language of NPO leaders, staff, volunteers, donors, and board members. This study synthesizes research on a specific set of guidelines developed by Independent Sector and provides a substantive review of key concepts and developments related to nonprofit ethics and accountability. The results should prove useful for NPO staff, stakeholders, regulators, the media, and others interested in improved governance.

Keywords: Nonprofit Accountability, Nonprofit Ethics, Nonprofit Governance, NPO Regulations, Independent Sector

Ensuring high levels of ethics and accountability in nonprofit organizations (NPOs) is vitally important. NPOs rely on public support to operate; and, when public trust in these entities is damaged there can be negative consequences for the entire sector. This is significant when considering that there were more than 1.56 million NPOs in the United States in 2015. Approximately 1.09 million of these NPOs were public charities, of which approximately 35% were human services organizations, 17% were education related, and 12% were healthcare entities (National Center for Charitable Statistics (NCCS), 2019). In total, these NPOs were supported by over $390 billion in contributions from individuals, corporations, and foundations (NCCS, 2019).

Currently, government oversight of these NPOs is conducted through required financial reporting (i.e., Internal Revenue Service (IRS) Form 990) and through the offices of Secretaries of State in each state. In addition, individual NPOs, statewide nonprofit associations, and national advocacy organizations are also engaged in work to promote self-regulation of nonprofit ethics and accountability. This study examines one such initiative and identifies lessons learned that can be used to benefit similar work across the sector. In so doing, this study adds to the growing body of literature that examines what is being done, and what can be done, to strengthen NPO ethics and accountability and build public trust in and support of NPOs as they provide critical services to our communities.

Literature Review

A detailed review of the literature related to self-regulatory strategies, including accreditation programs, voluntary guidelines and codes of ethics, and charity watchdog programs, has been published in a separate study (Ito & Slatten, 2018). The existing literature points to several key factors that may influence effectiveness. First, resource availability and size appear to be positively linked to policy adoption (Blodgett & Melconian, 2012; Nezhina & Brudney, 2010; Ostrower, 2007). Possible explanations include the fact that larger organizations are under a higher level of scrutiny, and at the same time, have greater resources for professional management and training (Blodgett & Melconian, 2012). With regard to accreditation programs, organizations participating in accreditation use both the preparation process and the resulting recommendations to influence change (Carman & Fredericks, 2013; Lee, 2014). Accreditation can also help to "justify changes for further improvements and professionalization" (Lee, 2014, p. 411).

With regard to voluntary guidelines and codes of ethics, the literature is not particularly robust. The existing literature, however, does yield important observations (Ito & Slatten, 2018). Holder-Webb and Cohen (as cited in Lee, 2016) argue that the efficacy of voluntary guidelines appears to improve when these guidelines can be adapted and customized to fit an individual organization's unique circumstances. For example, a recent Independent Sector report emphasizes the need to consider, adapt, and adopt customized policies related to each of its "Principles for Good Governance and Ethical Practice" (Independent Sector, 2015). This aligns with Holder-Webb and Cohen's findings.

Moreover, some literature suggests that codes of ethical conduct are most effective when implemented as one component of an organization's overall culture of ethics (e.g., Feldheim & Wang, 2002; Schwartz, 2013). In these instances, organizations can promote an "ethical climate" by adopting multiple strategies together, such as a code of ethics, a process for enforcing ethical expectations (e.g., mandating staff attend ethics trainings or conduct ethical conduct reviews) and modeling ethical behaviors (Feldheim & Wang, 2002, p. 80).

Charity watchdog initiatives also support the advancement of ethics and accountability. Current examples of such initiatives are the Better Business Bureau's Wise Giving Alliance, Guidestar, Charity Navigator, and the American Institute of Philanthropy's Charity Watch (Szper, 2012). Literature related to these initiatives tends to primarily focus on two areas. First, the extent to which these initiatives increase transparency between organizations and their stakeholders (Gugerty, 2009; Szper, 2012). Second, the extent wo which these initiatives are effective in communicating a NPO's trustworthiness (Gugerty, 2009).

It is important to understand, however, that not all rating systems are the same and the focus of rating systems can be different (e.g., financial versus nonfinancial data and quantity of metrics versus quality of statistics in reporting metrics) (Strathmann, 2018). Still, watchdog organizations play an important role in providing useful data to donors and other stakeholders. As with most situations, discretion is advised when using this information to make donation decisions. However, current research indicates that individuals can have trust in the ratings (Strathmann, 2018).

Literature Limitations and Opportunities

There are significant gaps in the literature. First, a link has yet to be established between ethics and accountability and organizational effectiveness. Second, the connection between policy implementation and behavior change is unclear. In other words, does the approval of new policies result in observable changes in behavior?

Also, how do accreditation programs serve to improve ethics and accountability? Is preparing for accreditation or otherwise paying attention to infrastructure as important (or more important) than the accreditation status that results? Research to date has not yet connected the dots in these areas.

Another gap in the literature relates to our understanding of the factors that motivate organizations to invest in ethics work and the support needed to undertake it. Do strategies differ for large and small organizations? How can small organizations with limited staff be supported? Equally important, how can large organizations, that often have greater risks and greater impacts on the integrity of the sector as a whole, be motivated to pay attention to ethics and accountability work? The literature leaves more questions than answers, providing opportunities for future research.

Study Context: Independent Sector

One organization known in the nonprofit sector for its commitment to upholding the public trust in NPOs is Independent Sector (IS) (see more information in Figure 1). IS has a long history of supporting self-regulation within the nonprofit sector. One example of this is the organization's collaborative development of "Principles for Good Governance and Ethical Practice" for NPOs (Independent Sector, 2015). Understanding how this self-regulatory tool came about establishes important context for the remainder of this study.

In the early 2000s, conversations about the need for greater transparency and oversight of NPOs were prompted by financial scandals in the private sector as well as within some well-known NPOs. As a result, there was increased regulatory focus on the nonprofit sector. This continued into the late 2000s (Benzing, Leach, & McGee, 2011; Ostrower, 2007). As part of this increased focus, the U.S. Senate asked IS to convene a panel. This panel was referred to as the "Panel on the Nonprofit Sector" and it was intended to "scrutinize nonprofit reform measures" (Smith & Shaver, 2009, p. 142).

The panel, which consisted of charitable and philanthropic leaders from across the country, developed a set of recommendations that they later published in a report known today as "Strengthening Transparency, Governance, and Accountability of Charitable Organizations: A Final Report to Congress and the Nonprofit Sector" (Independent Sector, 2005). The report included recommendations for regulatory bodies and also addressed ways in which NPOs could proactively strengthen their ethics and accountability practices. Based on this report, several regulatory recommendations were ultimately added to the IRS Form 990. These recommendations result in revised questions on the IRS Form 990, which were welcome revisions by many NPOs (Hale, 2013).

IS followed this work by publishing a set of key principles for increasing nonprofit ethics and accountability in a 52-page guide titled, "Principles for Good Governance and Ethical Practice" (referred to as "Principles" throughout the remainder of this article). A shorter, two-page summary was also published (see Appendix A). The Principles were updated in 2015. They were available at no charge on the IS website. Supplemental materials were fee-based and included a self-assessment tool (discontinued in 2017), an online resource center with samples and background materials, and a legal reference edition of the Principles with legal annotations for each principle (which was made available for free in 2017). In developing these materials, IS sought to strengthen and promote ethics and accountability within the sector. The intent was not to mandate a list of requirements, but rather to prompt organizations to hold discussions about how they could best address each principle.

Figure 1. About the Independent Sector

Independent Sector (IS), based in Washington DC, is a national membership organization of NPOs, foundations, and corporations. The organization's vision statement is, "We envision a world of engaged individuals, robust institutions, and vibrant communities working together to improve lives and the natural world and strengthen democratic societies. To help create this future, we lead and catalyze the charitable community, partnering with government, business, and individuals to advance the common good" (Independent Sector, 2019). One of the organization's key strategic priorities is advancing charitable sector ethics and accountability.

Increasing ethics and accountability in the sector continues to be a strategic priority for IS. Examining how their recommendations and tools impact the sector in practical terms is critical to informing future directions for this work. Today, IS is one of the foremost national organizations bringing together a diverse community of leaders from NPOs, foundations, corporations, and government entities to regularly examine issues important to the nonprofit sector. Lessons learned from IS can inform the work of accrediting bodies, statewide nonprofit organizations, nonprofit certification programs and individual organizations.

The following sections outline the purpose and research questions addressed in this article, describes the methodology used, and presents the findings. An analysis of the findings, which includes recommendations for furthering ethics and accountability throughout the nonprofit sector, concludes the article.

Purpose and Research Questions

This study was designed to learn how the "Principles for Good Governance and Ethical Practice" are being used in the charitable sector and to identify next steps with regard to how such resources and programs could be leveraged for the greatest impact. Examining the sector's use of the IS materials is vital to informing the larger discussion about next steps to strengthen NPO ethics and accountability. Specifically, what strategies can we learn from IS that could help ensure NPOs are making decisions ethically, maintaining high levels of financial and operational integrity and transparency, and ensuring accountability to stakeholders including society at large?

Advancing ethics and accountability throughout the sector may not only help to maintain a high level of public trust in charitable organizations, but it may also signal the sector's commitment to self-regulation. The three research questions addressed in this study are:

- How many organizations have accessed the IS Principles and associated fee-based materials including the legal edition of the Principles, the Resource Center, and the Self-Assessment Tool?
- What stories do nonprofit leaders have about how they have used the Principles and the impact of the Principles in their organizations?
- What can other bodies interested in providing support to enhance self-regulation learn from IS?

Methodology

For this study, we relied on a methodology that would result in a broad range of qualitative data and create a starting point for future organizational discussions. Given the scope and goal of each research question, we implemented three different research methods. To address the first research question, we conducted a brief descriptive analysis on the data generated by the Principles page of the IS website. To address the second and third research questions, we used two methodologies, a survey and qualitative interviews. Both of these methods enabled the collection of information directly from the nonprofit community.

Website Analysis

We analyzed IS website data to determine the number of 'hits' on the website's Principles page, the number of times the Principles were downloaded electronically, the geographic location, and types of organizations that purchased the printed version of the Principles materials. Data reports were generated and provided by IS staff. We conducted our analysis by examining information from the IS web access logs. This type of methodology has been proven to help extensively when analyzing website information such as general statistics, activity statistics, access statistics, visitors and web browsers most frequently used (Goel & Jha, 2013).

Survey

We developed a SurveyMonkey questionnaire and distributed it electronically in order to collect information from a broad group of respondents. The electronic format allowed us to inform the development of questions for the interview portion of the methodology and solicit participants for the interview process. IS desired data from individual respondents, rather than from organizations, so having more than one response per organization was acceptable. The survey was 1) emailed to those who purchased resources, 2) distributed to the IS membership through the "IS Daily Digest" email, and 3) made accessible on tablets at the IS annual conference in 2016.

The survey included ten questions and had a combination of multiple-choice formats and open-ended questions (see Appendix B). Respondents who had used the Principles were asked to answer a different set of questions than those who had not. Respondents were asked to submit their names and contact information if they were willing to participate in a telephone interview at a later date.

Survey responses were generated using SurveyMonkey and further detailed on two spreadsheets. The first spreadsheet included respondents who had used the free Principles and/or the fee-based materials. The second included those who had not used the Principles. This cost effective and time efficient method of market research and data collection continues to drive management decisions—proving to be more effective than telephone and face-to-face surveys (Keusch, 2015).

Interviews

The purpose of the interviews was to collect in-depth stories about how individuals and organizations used the Principles, what occurred as a result of their use, and what other types of resources related to the Principles would be helpful (see Appendix C). Interviews were conducted by phone with individuals who either indicated their willingness to participate via the survey or were identified by IS staff based on purchasing records for Principles materials. Sampling within this group was purposive in order to increase variation both in type of organization and geographic location.

There are numerous studies that support the growing popularity of telephone interviews in grounded theory research. Telephone interviewing is often cited as a pragmatic, cost effective (factoring in actual costs and opportunity costs), and user-friendly interview tool that offers enhanced access to geographically dispersed or hard-to-reach participants. It has also been suggested that telephone interviews may also be more appropriate than face-to-face interviews for discussing sensitive issues (Drabble, Trocki, Salcedo, Walker, & Korcha, 2016; Lord, Bolton, Fleming, & Anderson, 2016; Ward, Gott, & Hoare, 2015).

Participants included Chief Executive Officers (CEOs), Chief Financial Officers (CFOs), program directors, legal counsel, board chairs, and consultants. Their affiliations were with charitable NPOs, foundations, consulting firms, national federations, and statewide nonprofit associations with budget sizes ranging from $400,000 to $86 million. Geographically, they represented 16 different states. Participants included individuals who had purchased fee-based materials, those who had used only the free materials, and those who had not used any of the materials. Based on early findings, additional interviews were also held with the director of a nonprofit accreditation organization and with a program director at a university center for applied ethics. In total, we conducted 21 telephone interviews.

Each telephone interview lasted 30 to 60 minutes. We extracted key points from the notes and recorded on a master data collection spreadsheet. For each respondent, the spreadsheet summarized 1) if the respondent had used the materials (and, if so, which materials), 2) how they used the materials in general, 3) specific stories about their use, 4) what additional tools or resources they thought would be helpful, and 5) other comments and observations related to ethics and accountability in the sector. This data was then analyzed to identify commonly expressed themes. We recorded individual comments related to each theme to provide greater scope and context for each theme.

Findings

Findings related to each research question are presented below. The analysis of website data and associated memos and reports informed the first research question. Both, the survey responses and interviews informed the second and third research questions.

The first part of this analysis sought to answer the question: *How any organizations have accessed the Principles and associated materials?* Together, the website data and IS memos document approximately 40,000 unique views on the Principles landing page of the IS website from February 25, 2015 (when the revised Principles were published) to December 31, 2016. Access to the page generally ranged from 2,000 to 3,000 unique views per month. The Principles were downloaded more than 5,000 times. Website data did not identify those visiting the page or downloading the free materials. As such, information on the demographics is limited.

Demographic data for those who purchased fee-based materials, however, was available and provided by IS. This data was analyzed to determine both the geographic locations and types of organizations that purchased materials (see Tables 1 and 2). Four geographic areas are mapped: West, Midwest, South, and Northeast. The greatest number of orders for all materials (except the Legal Reference Edition) came from the West. The Legal Reference Edition was ordered more frequently by those in the South. With regard to organization types, charitable nonprofit organizations purchased materials at three times the rate of the next highest category, which was foundations. The most frequently purchased tools were the Principles (whether in print or PDF version), followed by the "bundle" (which included all associated materials), and the Legal Reference Edition. The Self-Assessment Tool ranked lowest.

Table 1. Order History Analysis by Geographic Location from 2/25/15 to 12/31/16

Item	West	Midwest	South	Northeast	Other	Unknown	Total
Principles *(print or PDF)*	44 (34.6%)	16 (12.5%)	26 (20.4%)	21 (16.5%)	3 (2.3%)	17 (13.3%)	127
Legal Reference Edition *(print or PDF)*	17 (19.5%)	18 (20.7%)	33 (37.9%)	12 (13.8%)	1 (1.1%)	6 (6.9%)	87
Self-Assessment Tool	6 (37.5%)	2 (12.5%)	2 (12.5%)	4 (25.0%)	0 ---	2 (12.5%)	16
Resource Center	12 (31.6%)	6 (15.8%)	10 (26.3%)	10 (26.3%)	0 ---	0 ---	38
Bundle *(all fee-based materials)*	47 (36.4%)	22 (17.1%)	37 (28.7%)	20 (15.5%)	1 (0.7%)	2 (1.5%)	129

Table 2. Order History Analysis by Type of Organization from 2/25/15 to 12/31/16

Item	Charitable/ NPO	Foundation	Consulting Firm/ Consultant	Corporate Giving Program/ Foundation	Other	Unknown (no response)	Total
Principles *(print or PDF)*	56 (44.1%)	5 (3.9%)	3 (2.4%)	0 ---	6 (4.7%)	57 (44.9%)	127
Legal Reference Edition *(print or PDF)*	23 (26.4%)	6 (7.0%)	2 (2.3%)	1 (1.1%)	12 (13.8%)	43 (49.4%)	87
Self-Assessment Tool	8 (50.0%)	0 ---	3 (18.8%)	0 ---	2 (12.5%)	3 (18.8%)	16
Resource Center	18 (47.4%)	1 (2.6%)	0 ---	0 (0.0%)	4 (10.5%)	15 (39.5%)	38
Bundle *(all fee-based materials)*	58 (45.0%)	18 (14.0%)	8 (6.2%)	1 (0.8%)	7 (5.4%)	37 (28.7%)	129

Table 3. Survey Results

Question	Number of Responses	Results
Please indicate your position[1]	43	CEOs=30% Managers=19% C-Suite=16% Other=16% Consultants=7% Board Members=7% General Counsel=2% CFO=2%
Please indicate your position[2]	20	CEOs=25% Managers=25% C-Suite=25% Other=20% Board Members=5%

[1]The survey was distributed to IS members, made available at the IS National Conference in November 2016. It was distributed to organizations who purchased materials. A total of 43 responses were received; of those, 23 had used the Principles and 20 had not.

[2]The data shown reflects those who indicated they did not use any of the materials and skipped to this question.

Survey Findings

The next part of this analysis seeks to answer the question: *What stories do nonprofit leaders have about how they used the Principles and the impact on their organizations?* As illustrated in Table 3, there are a total of 43 responses to the survey from CEOs, board members, consultants, C-suite staff, and association staff. These respondents represented at least 28 different organizations. Of these respondents, 23 of them (53%) had used the Principles or associated resources. Nearly all (96%) of those who had used the Principles responded that at least one of the following happened as a result: increased dialogue about ethical practice and good governance at the staff or board level, reviewed organizational policies, changed or implemented new policies, and/or planned additional work related to ethics and good governance. The frequency rate for these items ranged from 41% to 55%.

It is clear from the survey findings that those who used these voluntary support tools found them to be important in improving their organization's practices and governance. The Principles served as a catalyst to drive dialogue, change practices and policies, and inform future work. With regard to dialogue, survey respondents shared details about the conversation topics that resulted from use of the Principles. Topics included "cascading ethics through all levels of leadership," "understanding what is expected of board members," "comprehensive discussions of best practices," "following best practices and going above and beyond what is expected," and "ensuring policies are comprehensive and clear."

Related to changing organizational practice and informing future work, responses and examples about use of the Principles varied. For instance, consultants used the Principles as a baseline for best practices in their work with clients and also used them for training purposes. Other examples included a charitable organizations incorporating the Principles into their governing documents; others used the Principles to inform the development of new policies. A foundation used the Principles to incorporate ethical practice components into their funding requirements.

The survey was distributed primarily through IS member channels; however, approximately 26% of the survey respondents were unaware that the Principles existed. Another 12% responded that they used resources other than the Principles. These findings indicate opportunities to generate greater awareness within the IS membership as well as with non-members.

Interview Findings

The interviews provided an opportunity to hear more detailed stories about how the Principles were used by respondents. Several key themes emerged, and these are summarized in Table 4. The comments naturally group into several general categories. First, the materials are used predominantly for consulting and training purposes by statewide associations, federations, and consultants, but also by CEOs and board members. Second, they are used as benchmarks or checklists against which other organizations measure their own tools (such as accreditation standards, affiliation requirements, or their own sets of principles) or their own compliance. Third, the Principles are used to promote board oversight. They are distributed to board members, posted on board portals, discussed at board meetings, and even used to guide the work of board governance committees. Other uses include enhancing one's professional knowledge as a resource to develop other training tools or programs and a general resource for the purpose of addressing board or staff questions that arise.

We collected information about the impact of the Principles on the organizations that used them, and we documented the important role of these voluntary tools. As one example, an arts organization created a committee to strengthen their practices and governance and used the Principles to guide its work. The executive director shared that*, "Over a two year period, we went point-by-point through the Principles to see where we were...The Principles helped us organize our discussions and gave us an outline to follow one step at a time."* This process resulted in strengthened organizational policies and a stronger and more professional board.

In another case, a large healthcare and housing organization with a budget of $86 million used the Principles to educate and inform the board on an ongoing basis. This board committed to reviewing and discussing three to four of the principles at each quarterly board meeting. This positioned ethics and accountability as an ongoing focus of their governance role. The organization's general counsel noted that discussions included benchmarking each principle *"...against what we do in management, on the board, or through policies."* They did this so that they could either verify compliance or identify the need to bolster practice.

Associations, federated organizations, foundations, and consultants reported leveraging the Principles to strengthen their member entities, grantees, and/or clients. The Principles were frequently used for training and education purposes at conferences or in consulting sessions, resulting in staff and board members who were better equipped to lead their organizations effectively. One foundation organized four, one-day training sessions for community nonprofits. Each session focused on a different set of principles. The foundation's CFO shared that the program *"...prepared people in the community to take on board roles, or in the case of current board members, raised knowledge and awareness about their roles and responsibilities."* As a last example, in the case of a national federation, the Principles were further used to validate its own internal compliance program for all member chapters as well as to inform the development of new standards where needed.

Table 4. Use of Principles Resources

Theme	Specific Comments
Consulting and Training	• Used in consulting and training work with member organizations. *(Statewide organization)* • Made Principles available to their members on website or in training packets and encouraged members to use these to encourage dialogue. *(Statewide organization)* • Provided as a resource to chapters, because chapters are sometimes more receptive to resources that come from outside resources rather than the federation's national office. *(National Federation)*
Benchmarking, Self-Assessments, and Checklists	• Used by a federation and a nonprofit accreditation program as a benchmark against which they measured their own affiliation/accreditation standards. *(National Federation and Other organization)* • Used as a checklist to evaluate their own organization. *(Purchased fee-based materials)*
Board Oversight	• Allocated a portion of every board meeting to discussing several Principles and benchmarking their organization against them. *(Purchased fee-based materials)* • Provided on board portal for easy access by board members. *(Purchased fee-based materials)* • Used by a board governance committee to guide their work; the committee addressed each principle over a two-year period. *(Used only free materials)* • Converted their nominating committee to a governance committee and used the Principles as a way to give them something "meaty" to work on... did a self-assessment, identified gaps, and filled them. *(Used only free materials)*
Professional Knowledge/Resource	• Used for learning purposes in order to increase depth of professional knowledge and provide a source for answering questions. *(Purchased fee-based materials)*
Used to Develop Other Tools	• Resources were used by an organization to develop their own tools and training programs for leadership development, ongoing CEO training, board trainings, conferences, and technical assistance. *(National Federation)*

Note: No data is reported on this table from the category "Organizations that did not use any of the materials" because this question was not applicable for those respondents.

We relied on the survey findings to also address the third research question: *What other tools or resources related to the Principles would be helpful?* Approximately 72% of survey respondents noted a preference for digital resources, such as webinars or online forums, compared with 33% desiring conference workshops. Only 22% of respondents expressed a desire for in-person trainings or blog posts. One respondent gave a recommendation to *"...provide different mediums as well as 'on demand' access which works with today's time constraints on leaders."* Another noted a desire for more sample policies.

Of those respondents who had not used the Principles, 69% indicated that they were unaware they existed; and, 31% reported that they had used resources on governance and ethical practice from

organizations other than IS. Given that the survey was distributed through IS related vehicles, the lack of awareness highlights to an area of opportunity.

The interview process provided an opportunity for in-depth conversations about desired resources. Our findings aligned with survey responses. Key themes emerged including a desire for digital resources such as webinars, YouTube videos, and eLearning courses (see Table 5).

Respondents shared that they wanted resources that are *"just-in-time and stackable"* and that digital resources are more easily accessible for board members who are geographically dispersed and do not attend conferences. Additional comments addressed the need to develop resources targeted toward Millennials as they become the next generation of nonprofit sector leaders.

Many respondents emphasized the need for *"easy-to-use"* resources because time constraints make it difficult to engage in this work. This parallels findings that have shown that time limitations are an obstacle to participation in nonprofit accreditation programs (e.g., Carman & Fredericks, 2013). Types of easy-to-use resources identified were checklists, scorecards, or benchmarking materials that provide *"something concrete that nonprofits can rely on to assess where they are"* or could *"dashboard what an ethical organization looks like."*

One respondent who purchased other fee-based materials specifically asked if the Principles could be repackaged as a simple checklist. It is noted that the fee-based materials did originally include a comprehensive self-assessment tool. However, this tool was in-depth and detailed, which stands in contrast to the preference for easy-to-use tools.

Another theme was the desire for *"in-a-box"* resources. Given the time constraints on staff and board members, tools that are not only practical but also coordinated were highly desired. One respondent noted, for example, a desire for a policy manual template that could be easily downloaded and customized. This could be one component of a coordinated set of resources that could be used to support an organization's work to build or strengthen its overall culture of ethics.

With regard to funders, two themes emerged. First, if funders required evidence that the Principles or similar ethics work had been conducted, then organizations would be much more likely to do it. Second, there was a consistent call for more support from the philanthropic community to fund work related to implementation of the Principles. Leaders wanted to engage in this work, but the lack of funding made it difficult. This is consistent with literature that has highlighted links between resource availability and policy adoption (Blodgett & Melconian, 2012; Nezhina & Brudney, 2010; Ostrower, 2007).

Local networking opportunities related to ethics work and other local resources, such as lists of consultants, were also desired (especially by smaller organizations). *"Help us connect locally"* was the theme expressed in this area. Lastly, several respondents expressed a desire for support in creating an organizational culture of ethics. In other words, they wanted to know: What is the next step in terms of the Principles? And, how can organizations then support a culture shift to more firmly establish a new culture of ethical practice and good governance?

Most respondents who had not used the IS Principles commented that they did use other materials related to ethics from organizations including BoardSource, the Association of Fundraising Professionals, and the National Council of Nonprofits. One respondent shared a desire to join IS but noted that the cost of membership was prohibitive. Other comments reflected the need for funding and resources in order to do ethics work and the desire for someone to "make sense of all the resources" that already exist in the sector.

Table 5. Interview Themes: Desired Tools and Resources

Theme	Specific Comments
Online Training and Forums	• Collaborate to produce resources instead of everyone creating their own. *(Statewide Organization)* • Offer webinars, distance learning, mini-videos (possible YouTube channel) that area easy to access. "Definitely need this especially with people more geographically dispersed." *(National Federation and Purchased fee-based materials)* • Create resources tailored as 101, 201, 301 sessions to fit the needs of beginners vs. professionals. *(Purchased fee-based materials)* • Promote peer learning through online, private Facebook type sites. These are well received, provide people with opportunities to learn from one another, ask questions, and share resources. *(Statewide Organization and National Federation)* • Produce online training targeting both experienced board members and new/younger people. *(Used only free materials)*
Funding and Grant Requirements	• Encourage funders to support this work. Funders used to give more capacity building grants but not so much anymore. This work takes funding to do. *(Statewide Organization)* • Ask funders about the best resources and enlist their help in directing people to those. *(Did not use materials)* • Encourage foundations to require demonstration of ethics work or training in grant applications; if it is required, more NPOs would do it. *(Other organization type)*
Checklists, Dashboards, and Samples	• Develop tools to help organizations evaluate how well they are doing with regard to key components of ethics and accountability work; consider an easy checklist format. *(Statewide Organization, Purchased fee-based materials, and Used only free materials)* • Find a way to dashboard what an ethical organization looks like so others can benchmark against it. *(Purchased fee-based materials)* • Develop practical templates that can be downloaded and customized; comments included, "We would have paid for that" and "We don't have time for things that involve a lot of work and research." *(Used only free materials)* • Package "tools in a box", like those provided by the Maryland Nonprofits' Standards for Excellence program. Include educational resources, model/sample policies, tools, etc. all in a single package. *(Other organization type)* • Distribute more samples from real organizations that you can just download and customize. *(Purchased fee-based materials)* • Lower cost of resources. So many are cost-prohibitive, especially for individual board members who want to learn or for smaller organizations with limited resources. *(Used only free materials)*
Address Duplication and Growing number of Resources	• Address the duplication and competition between organizations providing similar resources (which are often a source of revenue), and also address the "enormous intellectual property breaches" with materials being adopted by others without citations. *(Statewide Organization)*

	• Make sense of the resources – there is so much out there and it is hard to know where to go. *(Did not use materials)*
Promote overall culture of ethics	• Elevate the discussion of ethical business models within the nonprofit community. *(Statewide Organization)*
	• Broaden the goal to create an organization-wide culture of ethics. Not enough to have policies in place or the board engaged; the entire culture has to be changed and leadership is key to this. *(Purchased fee-based materials)*
Credentialing Program for Ethics	• Offer a credential like the CAE (Certified Association Executive) but for ethics. Even if you know the Principles, have executed them, etc., there is nothing to show that you are an expert in them. A credential would be very appealing to many nonprofit executives. *(Purchased fee-based materials)*
	• Promote the hiring of NPO staff with this credential. Encourage boards to hire executive directors who have completed ethics training. As the credentialing program grows, it would put pressure on executives to become credentialed and stay competitive, and more boards would seek out those who are credentialed. *(Purchased fee-based materials)*
Board Oversight	• Develop affordable board management software to help with organizing/maintaining documents, structuring meetings, and managing boards. *(National Federation)*
	• Address how to encourage board engagement in ethics work and how to support executive directors in their efforts to educate and support board members. *(Used only free materials)*
	• Encourage board members to challenge, raise issues, raise ethics concerns, and be outspoken. This is a key part of the role, but many don't do it. *(Other organization type)*

Other	• Address Needs of Small NPOs
	   o Smaller NPOs (under $500k) need help (with 'no fuss and no muss') so that they can do what they need to do easily. *(Used only free materials)*
	   o Smaller organizations really struggle with some of the basics (like segregation of duties) so more tools to help them figure out how to do these things when they don't have the staff or resources to do it like larger organizations would be helpful. *(Purchased fee-based materials)*

	• Expand the Principles o Develop additional guidance with regard to board member roles, fundraising, and diversity, equity, and inclusion. *(Purchased fee-based materials)*
	• More Local Resources o Develop a way to help organizations identify local consultants and create more local networking resources. *(Did not use materials)*

With regard to this last point, an overarching and important theme emerged. A number of respondents commented on the significant duplication of resources in this area and the large number of organizations promoting similar publications and tools. As one example, some statewide associations publish their own principles even though they are members of IS and are aware that the IS Principles exist. As another example, organizations such as IS, BoardSource, GuideStar and others all have identified and promulgate standards in similar areas. While some duplication is viewed as necessary to meet the needs of specific constituencies, in general, the respondents perceive the duplication of tools to be confusing and a waste of scarce resources. Some respondents stated that it is difficult to know which tools they should purchase or use and which organizations offering such tools were the most reputable.

Addressing the problem of duplication is more complicated than merely coordination and collaboration. Many organizations (including IS, BoardSource, statewide associations, and others), generate revenue from publishing these resources. As such, collaboration may have financial ramifications (e.g., revenue may be generated directly through purchases of materials or indirectly through memberships).

At a time when many organizations are struggling with issues of sustainability, competition for financial resources and membership revenue is a significant obstacle to collaboration. Nonetheless, this is an area where tremendous potential exists to benefit the sector both by reducing the duplication of resources and by developing a more collaborative approach to ethics and accountability. Table 6 provides a breakdown of the most commonly cited sources that participants identified for ethics and accountability information.

Discussion and Recommendations

The results of this study help to inform future work that strengthens ethics and accountability across the nonprofit sector and within individual NPOs. The literature emphasizes, in particular, the positive influence that resource availability, staff champions, and the ability to customize can have on organizational ethics work. In addition, the literature points to the need for a larger organizational culture of ethics, of which principles or standards is only one component. The literature intersects with the survey and interview findings of this study to point to several potential opportunities for consideration:

- *Raise awareness.* The IS Principles had a positive rating from nearly all who were aware of them and used them in their organizations. However, 47% of those surveyed through IS-related vehicles had not used them; of this group, 69% were unaware that they existed. It should be noted that other organizations also promulgate similar types of ethics and accountability related materials. One example is the "Standards for Excellence" program coordinated by the Maryland Association of Nonprofit Organizations. This program offers a certification program that measures success in all areas of nonprofit governance and management (Feng, Neely, & Slatten, 2016). Another example is BoardSource's "Twelve Principles of Governance that Power Exceptional Boards" (BoardSource, 2005). Given that these and other resources are available across the sector, the findings from this IS case study helps point to a potential sector-wide issue related to awareness. In order for resources to be effective, NPOs must first be aware that they exist and know how to access them.

Table 6. Interview Themes: Other Sources for Ethics Information

Resources
BoardSource=67%
Independent Sector=62%
National Council of Nonprofits=24%
Nonprofit Quarterly=19%
Association of Fundraising Professionals=19%
Minnesota Nonprofit Association Principles=14%
Council on Foundations=10%
Chronicle of Philanthropy=10%
One Response Each For:

- BBB Wise Giving Alliance
- Bridgespan
- National Committee for Responsive Philanthropy
- League of California Community Foundations
- Mission Investors Exchange
- Nonprofit Risk Management Center
- D5: Advancing Diversity, Equity, and Inclusion in Philanthropy
- Exponent Philanthropy
- Grantmakers for Effective Philanthropy
- National Center for Family Philanthropy
- Charities Review Council
- Planned Giving Resources Council
- GuideStar
- HR Morning
- Stanford Social Innovation Review
- DiversityInc
- Alliance for Nonprofit Management
- Society for Association Executives
- Oklahoma Center for Nonprofits
- Nonprofit Times
- Blue Avocado
- State agencies such as Secretaries of State offices

n=21

- *Develop or support a collaborative "Center for Nonprofit Ethics."* This could address the problem of duplication of resources, provide a trusted forum for sector-wide dialogue, advance research, and further promote self-regulation. In essence, such a center could play the role of ethics "champion" for the entire sector and serve to move discussions about NPO ethics and accountability forward.

- *Convene funders for further dialogue.* Funders play a unique role not only in providing specific funding for work in ethics and accountability, but also in requiring grant applicants to demonstrate their work in this area. In addition, the literature indicates that organizations with greater resource availability have a greater likelihood of conducting ethics related work, and funders have a critical opportunity and role in this regard. There are multiple opportunities for existing sector initiatives to intersect with these areas of work. For example, the Charity Defense Council is an organization committed to

generating awareness that "…low overhead is not the way the world gets changed" and that "…inadequate, donated resources are not the path to global transformation" (GuideStar, 2020). Funders could not only begin requiring evidence of ethics work in their grant applications, but also acknowledge the overall need for better resourced NPO overhead budgets.

- *Develop a pipeline of staff champions to promote ethical practice in organizations across the sector.* NPOs and sector leaders should evaluate the feasibility of developing a certification program for individuals who complete an ethics training program or successfully complete an exam. This would encourage the development of a pipeline of staff champions and provide further incentive for individuals to invest time in this area of training. Similar programs, such as BoardSource's Certified Governance Trainer (CGT) designation or the Association of Fundraising Professionals' Certified Fundraising Executive (CFRE) or Advanced Certified Fundraising Executive (ACFRE) designation, could be used as models for developing a similar certification program for nonprofit ethics.

- *Produce a series of YouTube videos, online webinars or interactive eLearning modules.* Videos, webinars and eLearning could address the need for on demand resources, help meet the needs of smaller organizations unable to send staff to in person trainings, and provide a way to target resources to emerging Millennial leaders. One such example is Dan Pallotta's 2013 TED talk, focused on "The Overhead Myth." In this 18-minute video, Pallotta challenged the long-standing tenant of nonprofit management to keep overhead low; and, instead he asked why we hold charitable organizations to this standard and not for-profit businesses when both are trying to solve big societal problems (May, 2014). This is the type of video that can spark thoughtful conversations at board meetings or strategic planning retreats. Another example is the YouTube video series on the "Ten Basic Responsibilities of Nonprofit Boards" (BoardSource, 2012). This 10-part series allows viewers to watch short, two to three minute, overviews on key topics such as planning, protecting assets, monitoring programs, and building a competent board. Where applicable, these types of online resources could also be modulated to various levels of expertise, further helping to develop the expertise of ethics champions within organizations.

- *Develop ethics related "trainings-in-a-box."* This model could include policy templates and planning materials that NPO staff can easily download and customize. One interview respondent volunteered, "That would have been tremendous; I would have paid for that." The literature supports vehicles that provide such information while allowing for customization. The IS Principles, for example, provide key points related to each topic area and then encourage NPOs to develop customized policies to fit their individual organizational needs. Supplementing this model with training materials and policy templates would achieve the "in-the-box" format desired. A more general example is from the Standards for Excellence Institute which uses this type of packaged model to support their nonprofit accreditation applicants. NPOs seeking the "Seal of Excellence" have access to a package of resources which includes educational materials, planning guides, downloadable policy samples, templates and self-assessment tools (Feng et al., 2016).

In considering these recommendations, sector leaders should also consider whether to be involved in developing competing resources, or rather, in promoting collaboration on the resources that already exist. Understanding how participants in this study used and viewed the resources produced by IS can help practitioners develop strategies to take ethics and accountability work forward in the years to come.

Limitations and Future Research

Limitations of this study include a small sample size (less than 50) and a sample population consisting only of individuals who had some prior or current association with IS. However, for the purposes of this study (i.e., learning how individuals use the IS Principles), the methodology appropriately enabled the collection of desired data.

It should also be noted that while the qualitative nature of this study provides in-depth information and viewpoints, it does not allow for the results to be generalized to a larger population or to the larger nonprofit sector. Gaining insight from study participants representing a wide range of roles does, however, point to future directions for advancing nonprofit ethics and accountability. At the statewide or national level, understanding how resources are utilized by NPOs can better inform how these resources are developed and delivered in the future.

At the organizational level, where time and financial limitations are present, this study connects the dots between research and practical application of resources. Listening to voices from across the sector and identifying common themes can help to hone in on strategies to move this work forward.

The findings also indicate opportunities for future research. In particular, we still do not yet know whether there is a connection between ethics and accountability and organizational effectiveness. Could that connection serve as additional motivation for organizations to commit resources (both time and money) to improving ethics and accountability?

Also, nonprofit leaders have exceptional opportunities to promote ethics and accountability in the sector as their careers take them from organization to organization. What factors motivate individual practitioners to engage in ongoing learning in this area? And, how might their increased expertise intersect with job market competitiveness? Examining nonprofit ethics and accountability in both of these areas may yield important findings with tremendous potential to change the nonprofit landscape.

Conclusion

While conducting this research, it became clear that people in all areas of the nonprofit sector (e.g., CEOs, foundations, consultants, federations, and associations) are committed to strengthening ethics and accountability within their own organizations, within the professional community of individuals working in the sector, and within the nonprofit sector at large. Participants in this study were generous with their time and enthusiastic about sharing their stories, their challenges, and their perspectives on how to develop stronger, more transparent and ethical NPOs. Perhaps most compelling, however, is the commitment that participants expressed about furthering ethics and accountability in their own organizations as well as in the sector as a whole. This is work that people want to do, want to discuss, and want to promote; and, the ideas shared in this study should play an important role in shaping this work in the years to come.

Disclosure Statement

The authors declare that there are no conflicts of interest that relate to the research, authorship, or publication of this article.

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Appendix A. Summary of the Principles

PRINCIPLES

INDEPENDENT SECTOR

FOR GOOD GOVERNANCE AND ETHICAL PRACTICE

Independent Sector's *Principles for Good Governance and Ethical Practice* is the foremost guide for sound and successful practice by charities and foundations in the U.S., providing clarity about legal compliance and public disclosure, effective governance, strong financial oversight, and responsible fundraising. The 2015 edition provides considerable new value, reflecting changes in law as well as new circumstances in which the charitable sector functions, and new relationships within and between sectors. The following 33 Principles reflect the scope of the guide, while rationales and actionable steps for implementation can be found in the full guide, available at PrinciplesForGood.com.

LEGAL COMPLIANCE AND PUBLIC DISCLOSURE

1. A charitable organization must comply with all applicable federal laws and regulations, as well as applicable laws and regulations of the states and the local jurisdictions in which it is formed or operates. If the organization conducts programs outside the United States, it must also abide by applicable international laws, regulations and conventions.

2. A charitable organization should formally adopt a written code of ethics with which all of its directors or trustees, staff, and volunteers are familiar and to which they adhere.

3. A charitable organization should adopt and implement policies and procedures to ensure that all conflicts of interest (real and potential), or the appearance thereof, within the organization and the governing board are appropriately managed through disclosure, recusal, or other means.

4. A charitable organization should establish and implement policies and procedures that enable individuals to come forward with information on illegal practices or violations of organizational policies. This "whistleblower" policy should specify that the organization will not retaliate against, and will seek to protect the confidentiality of, individuals who make good-faith reports.

5. A charitable organization should establish and implement policies and procedures to protect and preserve the organization's important data, documents, and business records.

6. A charitable organization's board should ensure that the organization has adequate plans to protect its assets — its property, documents and data, financial and human resources, programmatic content and material, and its integrity and reputation — against damage or loss. The board should review regularly the organization's need for general liability and directors' and officers' liability insurance, as well as take other actions necessary to mitigate risks.

7. A charitable organization should make information about its operations, including its governance, finances, programs, and activities, widely available to the public. Charitable organizations also should consider making information available on the methods they use to evaluate the outcomes of their work and sharing the results of those evaluations.

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EFFECTIVE GOVERNANCE

8. A charitable organization must have a governing body that is responsible for reviewing and approving the organization's mission and strategic direction, annual budget and key financial transactions, compensation practices and policies, and fiscal and governance policies.

9. The board of a charitable organization should meet regularly enough to conduct its business and fulfill its duties.

10. The board of a charitable organization should establish its own size and structure and review these periodically. The board should have enough members to allow for full deliberation and diversity of thinking on governance and other organizational matters. Except for very small organizations, this generally means that the board should have at least five members.

11. The board of a charitable organization should include members with the diverse background (including, but not limited to, ethnicity, race, and gender perspectives), experience, and organizational and financial skills necessary to advance the organization's mission.

12. A substantial majority of the board of a public charity, usually meaning at least two-thirds of its members, should be independent. Independent members should not: (1) be compensated by the organization as employees or independent contractors; (2) have their compensation determined by individuals who are compensated by the organization; (3) receive, directly or indirectly, material financial benefits from the organization except as a member of the charitable class served by the organization; or (4) be related to anyone described above (as a spouse, sibling, parent or child), or reside with any person so described.

13. The board should hire, oversee, and annually evaluate the performance of the chief executive officer of the organization. It should conduct such an evaluation prior to any change in that officer's compensation, unless there is a multi-year contract in force or the change consists solely of routine adjustments for inflation or cost of living.

14. The board of a charitable organization that has paid staff should ensure that the positions of chief staff officer, board chair, and board treasurer are held by separate individuals. Organizations without paid staff should ensure that the positions of board chair and treasurer are held by separate individuals.

15. The board should establish an effective, systematic process for educating and communicating with board members to ensure they are aware of their legal and ethical responsibilities, are knowledgeable about the programs and activities of the organization, and can carry out their oversight functions effectively.

16. Board members should evaluate their performance as a group and as individuals no less frequently than every three years, and should have clear procedures for removing board members who are unable to fulfill their responsibilities.

17. Governing boards should establish clear policies and procedures setting the length of terms and the number of consecutive terms a board member may serve.

18. The board should review organizational and governing instruments no less frequently than every five years.

19. The board should establish and review regularly the organization's mission and goals and should evaluate, no less frequently than every five years, the organization's programs, goals and activities to be sure they advance its mission and make prudent use of its resources.

20. Board members are generally expected to serve without compensation, other than reimbursement for expenses incurred to fulfill their board-related duties. A charitable organization that provides compensation to its board members should use appropriate comparability data to determine the amount to be paid, document the decision, and provide full disclosure to anyone, upon request, of the amount and rationale for the compensation.

STRONG FINANCIAL OVERSIGHT

21. A charitable organization must keep complete, current, and accurate financial records and ensure strong financial controls are in place. Its board should receive and review timely reports of the organization's financial activities and should have a qualified, independent financial expert audit or review these statements annually in a manner appropriate to the organization's size and scale of operations.

22. The board of a charitable organization must institute policies and procedures to ensure that the organization (and, if applicable, its subsidiaries) manages and invests its funds responsibly, in accordance with all legal requirements. The full board should review and approve the organization's annual budget and should monitor actual performance against the budget.

23. A charitable organization should not provide loans (or the equivalent, such as loan guarantees, purchasing or transferring ownership of a residence or office, or relieving a debt or lease obligation) to directors, officers, or trustees.

24. A charitable organization should spend a significant amount of its annual budget on programs that pursue its mission while ensuring that the organization has sufficient administrative and fundraising capacity to deliver those programs responsibly and effectively.

25. A charitable organization should establish clear, written policies for paying or reimbursing expenses incurred by anyone conducting business or traveling on behalf of the organization, including the types of expenses that can be paid for or reimbursed and the documentation required. Such policies should require that travel on behalf of the organization is to be undertaken cost-effectively.

26. A charitable organization should neither pay for nor reimburse travel expenditures for spouses, dependents or others who are accompanying someone conducting business for the organization unless they, too, are conducting such business.

RESPONSIBLE FUNDRAISING

27. Solicitation materials and other communications addressed to donors and the public must clearly identify the organization and be accurate and truthful.

28. Contributions must be used for purposes consistent with the donor's intent, whether as described in the relevant solicitation materials or as specifically directed by the donor.

29. A charitable organization must provide donors with specific acknowledgments of charitable contributions, in accordance with IRS requirements, as well as information to facilitate the donors' compliance with tax law requirements.

30. A charitable organization should adopt clear policies, based on its specific exempt purpose, to determine whether accepting a gift would compromise its ethics, financial circumstances, program focus, or other interests.

31. A charitable organization should provide appropriate training and supervision of the people soliciting funds on its behalf to ensure that they understand their responsibilities and applicable federal, state, and local laws, and do not employ techniques that are coercive, intimidating, or intended to harass potential donors.

32. A charitable organization should not compensate internal or external fundraisers based on a commission or a percentage of the amount raised.

33. A charitable organization should respect the privacy of individual donors and, except where disclosure is required by law, should not sell or otherwise make available the names and contact information of its donors without providing them an opportunity at least once a year to opt out of the use of their names.

FULL ACCESS TO THE PRINCIPLES
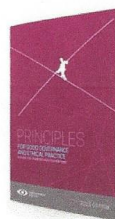
VISIT
PRINCIPLESFORGOOD.COM
FOR ACCESS TO

° The Complete 2015 *Principles for Good Governance and Ethical Practice*
° *Principles* Legal Reference Edition
° Organizational Assessment Tool
° Comprehensive Resource Center

Appendix B. Survey Questions

1. Name or Organization *(optional and confidential)*

2. Please indicate your position:
      Board Member
      CEO
      C-Suite (VP, Senior Director)
      Manager
      Other

[If you have not used the Principles or if you are not sure, please skip to question 10.]

3. Please indicate which "Principles for Good Governance and Ethical Practice" materials you or your organization has used (Select all that apply):
      Principles for Good Governance and Ethical Practice (free version)
      Principles for Good Governance and Ethical Practice - Legal Reference Edition (fee-based)
      Principles for Good Governance and Ethical Practice Resource Center (fee-based)
      Principles for Good Governance and Ethical Practice Organizational Self-Assessment Tool (fee-based)
      None

4. Which of the following did your organization do as a result of using the Principles? (Select all that apply.)
      Increased dialogue at the staff level about governance and ethics
      Increased dialogue at the board level about governance and ethics
      Reviewed any policies and/or procedures to ensure they address governance and ethics considerations described in the Principles
      Implemented or changed any policies and/or procedures to better address governance and ethics
      Developed plans to conduct future work related to governance and ethical practices
      None of the above
      Other (please specify):

5. Do you believe that using the Principles increased awareness of ethical practice at the senior staff level and/or the board level?
      Yes
      No
      Don't know

    Please provide detail about your answer. What have you observed within your organization that leads you to feel that there is, or isn't, increased awareness of ethical practices?

6. What conversation topics have you observed being discussed among senior staff or the board as a result of using the Principles?

7. Would you recommend the Principles and related tools to other organizations? (Please respond only to those items you used)

	Would Recommend	Would Not Recommend
Principles Document (free)		
Principles Document, Legal Reference Edition		
Resource Center		
Organizational Self-Assessment Tool		
Why or why not for any of the above?		

8. Are there other tools or resources related to good governance and ethical practice you would find helpful? (Select all that apply)

Digital or online opportunities (webinars, podcasts, etc.)
Blog posts
In-person workshops
Conference presentations
Other (please specify)

9. Would you be willing to share more about your experience using the Principles of Good Governance and Ethical Practice in a confidential, 10 minute phone interview? If so, please enter your contact information below:

Name: _____
Title: _____
Email: _____

10. (Only for those who have not used the principles and skipped to this question.)

I have not used the Principles for Good Governance and Ethical Practice because (check all that apply):

I was not aware they existed
I believe that my organization does not need work in this area
I do not have the time or resources to pursue them at this time
I use resources on governance and ethical practice from organizations other than Independent Sector.
Other (please describe):

11. If you would you be willing to help us by participating in a confidential, ten minute phone interview, please enter your contact information below:

Name: _____
Title: _____
Email: _____

Appendix C. Interview Questions and Purposes

For internal completion prior to interview:

Interviewee: _____ Title: _____

Organization: _____ Phone: _____

Type of Org.: Nonprofit Foundation Statewide Org Other: _____

Purchased Resources: Legal Guide Self-Assessment Tool Online Resource Access

Other Notes:

_____

Structured Interview Questions (with follow up questions based on the conversation):

1. Can you tell me a little bit about your organization and your role in the organization? *[Provides Context]*

2. What prompted you or your organization to download and/or purchase the Principles and related resources? *[Identifies Motivating Factors]*

3. Which of the resources did you use?
____ Principles ____ Legal Reference Guide ____ Self-Assessment Tool __Online Resources

4. How did you use them, who used them (Board, Executive Staff, C-Suite Staff, others?) and could you share some examples? *[Gathers Stories]*

5. What happened as a result of your using these materials? *[Identifies Impact]*
   • Did it result in changes to your policies and/or procedures? How so and in what areas?
   • What impact did this have on conversations related to ethics at either the board or staff level, or both?

6. What was the most beneficial about the tools and/or process, and why? What was the least helpful and why? *[Identifies Recommendations for Future Work]*

7. Did you use (or consider using) other tools or resources? What other sources do you access for information about organizational ethics and accountability? *[Identifies Recommendations for Future Work]*

8. What other resources would be helpful (examples include webinars, consulting, online resources, additional publications, etc.)? *[Identifies Recommendations for Future Work]*