



"First Snow at Veneux-Nadon"
Alfred Sisley, 1839

JPNA

JOURNAL OF PUBLIC AND NONPROFIT AFFAIRS

Fall 2018
Volume 4 Issue 3

Research Articles

- When the Personal Vote is Not Enough: The Failure of Charter Reform in Columbia, South Carolina
Christopher A. Cooper
H. Gibbs Knotts
H. James Bourne
- PILOTs: What Are They and Are They Affected by Institutional and/or Economic Constraints? The Case of Wisconsin Municipalities
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- Institutional Logics and Accountability: Advancing an Integrated Framework in Nonprofit-Public Partnerships
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- Guilt by Innuendo: GAO's Political Attack on Agency Training Programs, 1940
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- They Pay People to Work Here? The Role of Volunteering on Nonprofit Career Awareness and Interest
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Book Review

- Little Bites of Big Data for Public Policy by Donald F. Kettl
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a journal of the Midwest Public Affairs Conference

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The *Journal of Public and Nonprofit Affairs (JPNA)* focuses on providing a connection between the practice and research of public affairs. This is accomplished with scholarly research, practical applications of the research, and no fees for publishing or journal access. *JPNA* publishes research from diverse theoretical, methodological, and disciplinary backgrounds that addresses topics related to the affairs and management of public and nonprofit organizations.

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Midwest Public Affairs Conference

June 6 – 8, 2018, Chicago, IL

2018 Award Recipients

The Midwest Public Affairs Conference (MPAC) presents six awards during its annual conference. The 2018 award recipients are:

Journal of Public and Nonprofit Affairs **Best Article Award**

“Research on the Effects of Limitations on Taxes and Expenditures”

Judith I. Stallmann, University of Missouri – Columbia

Craig S. Maher, University of Nebraska – Omaha

Steven C. Deller, University of Wisconsin – Madison

Soungho Park, University of Nebraska – Omaha

Best Paper Award

“Learning and Structure: Examining the Development of Networks
and Collaborative Ties to Enhance the Processes and Functions of Organizations”

Adam M. William, University of Illinois at Springfield

J. Travis Bland, University of Illinois at Springfield

Best Student Paper Award

“Food Insecurity: The Student Experience”

B. J. Fletcher, University of Nebraska – Omaha

Community iMPACt Award

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President’s Award

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Center for Business and Economic Research, Ball State University

Journal of Public and Nonprofit Affairs

Vol. 4, No. 3

Introduction to the Issue

Lindsey M. McDougale – Rutgers University-Newark

Transitions are inevitable. They are part of a continuous process of invention and exploration.

Within the public and nonprofit sectors, specifically, research has focused on myriad types of transitions. For instance, there have been studies of inter-sector workforce transitions (e.g., Stein, 2012), board and executive transitions (e.g., Allison, 2002), and economic conditions within the context of transitioning economies (e.g., Jurajda, 2003), to name but a few types.

The research articles in this issue of *Journal of Public and Nonprofit Affairs* (JPNA), both, directly and indirectly add to the literature on transitions within the public and nonprofit sectors. In particular, the first article by Cooper, Knotts, and Bourne (2018) focuses on transitions in municipal government structures. In the article, the authors examine the case of the unsuccessful 2013 single-issue referendum in Columbia, South Carolina; and, they address why, despite support from key players, the city chose not to adopt a strong-mayor form of government. Ultimately, through this case study, we are able to gain greater insight into at least one reason why transitions in government structure at the municipal level may not succeed.

The next article by Maher, Park, and An (2018) is not a direct exploration of transitions per se, but more an indirect look at transitioning ideas about how cities can, and should, generate revenue. Specifically, the authors explore when and how municipalities receive Payments in Lieu of Taxes (PILOTs)—particularly in light of economic and demographic circumstances, institutional constraints, and public demands.

The idea of transitions also shows up in the third article of this issue by Albrecht (2018). In the article, Albrecht uses a phenomenological approach to examine the institutional logics of partner organizations and offers an integrated framework for how these logics translate into accountability structures in a nonprofit—public partnership (NPPP). On the surface, it may not be apparent of the transitions within this research. However, upon reading you should begin to see how transitioning from an autonomous organizational entity to an organizational participant within the context of a larger partnership requires a shift in organizational logics.

Next, in the article by Lee (2018), we see how transitioning ideas about the role of government can affect the content and quality of training programs in the civil service. Finally, in the article by Nelson (2018), we learn about why young people transition into the nonprofit workforce. Specifically, Nelson (2018) examines the experiences (whether school- or work-related) that young nonprofit employees have prior to their entry into the nonprofit sector.

The sole book review in this issue is by Kim (2018); and, although not explicitly dealing with transitions, it offers insights into understanding how policymakers and policy-analysts can work to bridge the academic—practitioner divide. Essentially the book provides insight into how two parties can transition from one "state of knowing" to another.

In continuing with this theme of transitions, we at JPNA are also undergoing a transition, as this issue marks the end of the tenure of our co-editor-in-chief, Bruce McDonald.

Under Bruce's leadership, JPNA has achieved a number of successes: JPNA is now indexed in the Emerging Sources Citation Index (ESCI), SCOPUS, Cabell's International Directory, and EconLit. The journal has also joined the Committee on Publication Ethics as a full member, readership is up, our social media presence has grown, submissions are at an all-time high, the quality of manuscripts has increased, and our pool of reviewers is ever expanding.

By all accounts, Bruce has been a tremendous asset to JPNA and his presence as part of the journal's editorial team will be greatly missed. Bruce has allowed the journal to reach new heights; and, for that we are incredibly thankful.

However, as indicated at the outset, transitions are inevitable; and, each editorial transition provides opportunities both to reflect on the success of the past and to anticipate the future. As a result of the excellent foundation that Bruce has laid, we are excited to build upon his success; and, we thank Bruce for his service and for facilitating a smooth editorial transition!

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Journal of Public and Nonprofit Affairs

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When the Personal Vote Is Not Enough: The Failure of Charter Reform in Columbia, South Carolina

Christopher A. Cooper – Western Carolina University

H. Gibbs Knotts – College of Charleston

H. James Bourne – College of Charleston

The choice of city structure is one of the most important choices that citizens and elected representatives face in local government. While we know a good deal about the macro-level trends in city structure, we know comparatively less about why residents in individual cities may opt for one structure or another. In this paper, we focus on the unsuccessful 2013 single-issue referendum in Columbia, South Carolina, addressing why, despite support from key players, the city chose not to adopt a strong-mayor form of government. Using precinct-level data, we find support for the personal vote hypothesis. We discover that support for the sitting mayor is a significant predictor of support for reform, although the lack of voter mobilization city-wide may be too much of a factor for reform advocates to overcome. This investigation leads us to a number of conclusions that are relevant for academics and practitioners who want to understand structural change in local government.

Keywords: Charter Reform, Local Government, Government Structure

Perhaps the most important institutional decision local political actors make is how to structure their governments. While virtually all mayors and city councilors inherit a form of government, that form can be changed through a variety of mechanisms—the most common of which is to put the choice up for popular vote through a referendum. Thus, the decision to reform relies on the political will of elected officials to place the measure on the ballot and campaign for it as well as the choice of the people to turn out and select the reform option.

While there are a variety of different institutional design options that elected officials can tackle, perhaps the most fundamental is the choice between council–manager and mayor–council systems. Although most cities adopt a structure that takes on characteristics of both types (Fredrickson & Johnson, 2001; Frederickson, Johnson, & Wood, 2004a, 2004b), the choice of form of government remains a fundamental decision that can affect service delivery and the quality of governance more generally. According to Svava and Watson (2010a):

Form is the constitutional and legal basis for assigning authority and functions to officials in government and creates its overall framework. Form shapes the nature of official roles and channels interactions into likely patterns of relationships, that is, who talks to whom, who gives instructions to whom, and how are those instructions interpreted and acted on by the recipient. (p. 4)

Because of the highly politicized and salient nature of such a decision, it should be no surprise that cities often choose to change their government structure. Indeed, during the early twentieth century, many local governments abandoned the traditional mayor–council system for the reform-minded council–manager government. In the latter half of the century and into the early 2000s, many cities returned to the mayor–council government, while some hold-outs from the old system adopted the council–manager form (Svara & Watson, 2010a).

As we discuss in more detail in the pages that follow, a number of scholars have undertaken macro-level examinations of why cities choose various forms of government (e.g., Choi, Feiock, & Bae, 2013), but few studies have looked at the dynamics of choice within individual cities. In this paper, we use the case study of Columbia, South Carolina—a relatively diverse, medium-sized city—to gain a better understanding of why sometimes even popular mayors cannot convince a majority of the voting public to abandon the manager–council form of government and cede more power to the mayor.

Local Government Structure

Although there are a number of smaller variations, the five most basic forms of city structure are the mayor–council, council–manager, commission, town meeting, and representative town meeting. Even listing these five potential structures overstates the choice most governments face, however, as over 90% of municipal governments with populations over 2,500 employ one of two forms of government: the mayor–council or the council–manager form (Svara & Watson, 2010a). Table 1 lists the basic characteristics of these two forms of government.

The mayor–council system is familiar to most Americans. It is similar to the presidential system employed at the federal level. In brief, the mayor acts much like a president. S/he is separately elected and presides over the executive functions of the state. The council, under this system, resembles Congress at the national level i.e., acting as the legislative branch of government. Much like the federal government, the mayor–council system “incorporates separation of powers and formal checks and balances between the executive and the legislature” (Svara & Watson, 2010a, p. 1).

Conversely, in the council–manager system, the power to make policy rests with the council, usually headed by the council president or council chair. Although the mayor is on this council, a professional city manager is hired to make most of the day-to-day decisions such as personnel, budget, and implementation of policies (Ulbrich, London, & Lucka, 2004). The council–manager form is often compared with a parliamentary system “based on unified authority assigned to the legislative body that controls the executive branch” (Svara & Watson, 2010a, p. 1).

A number of studies have cataloged both the causes and the effects of city structure. For example, city size has been listed as an important determinant of whether a city has a council–manager or mayor–council form of government. The largest cities in the US are much more

Table 1. Differences in Classic Structure of Mayor–Council and Council–Manager Forms of Government

	Mayor-Council	Council-Manager
Mayoral Election	Directly elected	Selected by council
Mayoral Power	Full executive power	Limited/ceremonial
Council Election	District	At-large
Council Power	Mayor has full executive power and can veto over city council actions	All legislative powers (<i>e.g., revenues, expenditures, and oversight of city manager</i>)

Source: Fredrickson, Johnson, & Wood (2006).

likely to have a mayor–council system. Even when large cities do adopt the council–manager form of government, they are more likely to abandon it in favor of the more traditional mayor–council form (Protasel, 1988). Summing up this trend, Svara and Watson (2010a, p. 11) note “The mayor–council form seems to match the large city with extensive conflict, and the council–manager form matches the small, harmonious community.”

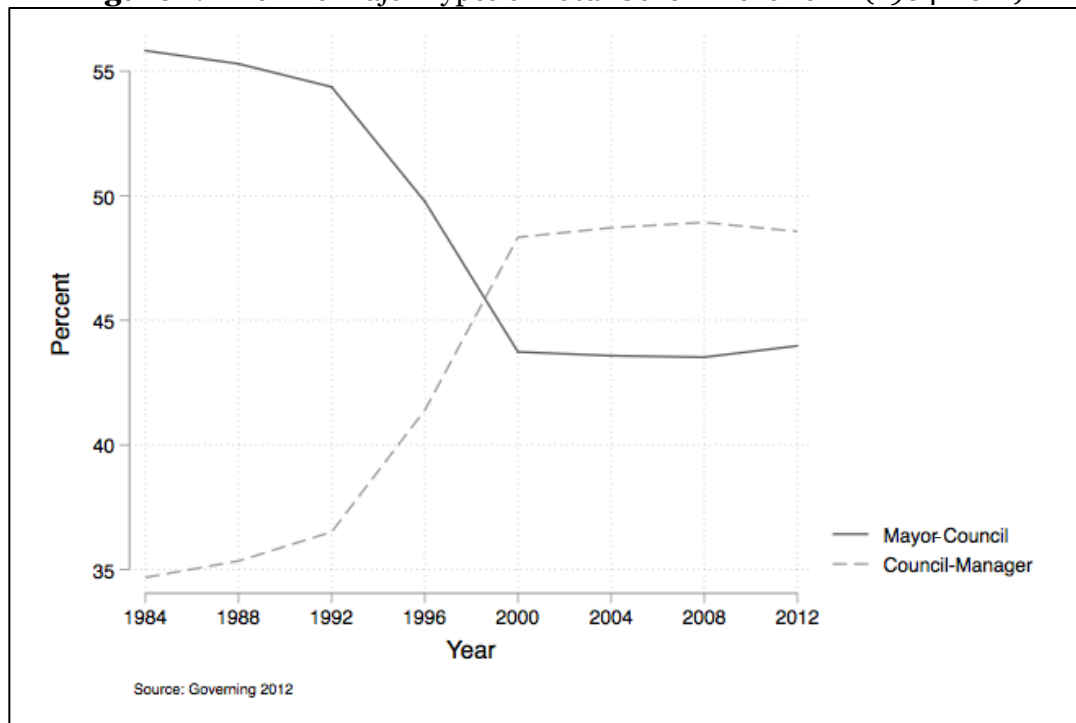
Political and economic factors may also explain reform adoption. For example, cities located in counties that expressed greater support for Republican candidates for president, and cities with larger minority populations were more likely to adopt and maintain the council–manager form of government prior to 1965. There is also evidence suggesting that economic hardship may spur cities toward charter reform (Choi, Feiock, & Bae 2013).

Studies on the effects of city structure date back, at least, to Lineberry and Edmund (1967) who concluded that council–manager governments spend less money and collect fewer taxes than unreformed cities (although recent studies have questioned the durability of this finding [*e.g.*, Craw, 2008]). Summarizing these articles, Carr (2015) notes that there are roughly 10 domains where council–manager governments may outperform mayor–council governments. Although findings lauding the council–manager form are far from unanimous, there is at least some evidence that senior officials in council–manager governments spend more time developing policy solutions, managing the municipality, and finding and applying innovative policies than do senior officials in other forms of government.

Figure 1 presents the percent of local governments that employ mayor–council or council–manager governments. As shown, there was a decline in the percentage of governments with the mayor–council form from 1984 to 2012. In contrast, the percentage of governments employing the council–manager form has increased. Though we do not have national data from every year, the trends displayed in Figure 1 indicate that the council–manager form of government became the most popular form of government sometime in the late 1990s.

Despite this general trajectory, there is still considerable variation between and within a state. Many large cities, for example, have eschewed the trend toward reform structures (Svara & Watson, 2010b). State culture clearly has an important influence as well. The council–manager government has not taken hold in Wisconsin (Simmons, 2001), whereas in the state of North Carolina every city with over 25,000 people employs the council–manager form of government (Upshaw, 2014). Clearly the choice of local government form is an important one, and one that can change over time. Below we examine what we know about how often and why cities change their local governments.

Figure 1. The Two Major Types of Local Government Form (1984-2012)



Efforts to Change Local Government Form

The decision to change a local government form is more common than many might think—particularly among larger cities. According to Svvara and Watson (2010a), just 3% of cities between 5,000 and 100,000 held referenda about changing government forms between 1990 and 2010. However, they found that 6% of cities between 100,000 and 249,000 and 17% of cities with populations over 250,000 held referenda about charter reform over the same time period. All told, almost one in every five larger cities considered a change in city structure in just two decades. While most of these changes were from mayor–council to council–manager, there was a movement back to mayor–council government in many American cities during the latter half of the twentieth century and into the early 2000s. Of the 191 largest cities in the country, 20 changed from mayor–council to council–manager from 1965–2005, whereas 26 abandoned the reform-style council–manager government and opted instead for the more traditional mayor–council government (Choi et al., 2013, p. 732). In summary, charter reform is fairly common, and scholars have successfully identified the types of cities that are expected to adopt and eschew charter reform.

Of the cities that have changed their form of government, we know the most about the 15 profiled in Svvara and Watson’s (2010b) edited book, *More Than Mayor or Manager*. These in-depth case studies provide important lessons about when cities choose to change or retain their form of government. Nine of the 15 cities profiled in the book had a council–manager government and were attempting to change to a mayor–council form. In the cases where change was successful (St. Petersburg, Florida; Spokane, Washington; Richmond, Virginia; San Diego, California; and Oakland, California), most had experienced economic distress and/or racial strife. In three of these five cities, the manager had undergone increased scrutiny of personnel practices. None of the four cities that were unsuccessful in reform experienced such problems.

Further, in a few cases (most notably, Oakland), there was a highly popular and successful political entrepreneur advocating for change (the mayor himself).

The successful reform movement in Oakland offers a number of important lessons for understanding change in other cities. As noted above, the mayor (Jerry Brown) was extremely popular and campaigned extensively to increase mayoral power. His argument was that without charter reform he was unable to enact the policies that he had campaigned on (Mullin, 2010). After charter reform was approved by 70% of the voters, Brown's popularity soon became the prevailing explanation for victory. As the *San Francisco Chronicle* proclaimed, "With his strong-mayor initiative (Jerry) Brown succeeded where three mayors had failed before him. His popularity cut through the policy-wonk haze that made previous strong-mayor proposals intriguing to Oakland voters but slightly frightening" (DelVecchio & Holtz, 1998; cited in Mullin, 2010, p. 125). The notion that the mayor has coattails that can cause citizens to cede more power to him through charter reform is known as the "personal vote hypothesis" (Mullin, 2010).

A second explanation for the success of charter reform in Oakland centered on the support from other elites. As is common in low-information referenda campaigns (Paul & Brown, 2006), elite endorsements in Oakland may have helped give voters cues that the change to a strong-mayor system was a good policy change.

Some scholars (e.g., Cropf & Swanstrom, 2005; Mullin, 2010) have included precinct (or ward) level analyses of the vote on charter reform. This approach has allowed them to evaluate the often-proffered explanations about what types of people supported the reform effort. While precinct-level analyses cannot determine whether a person with a set of characteristics was likely to support reform, they can allow us to make inferences about relatively small geographic areas that tend to be home to certain types of people. Precinct-level analysis can also be helpful for practitioners who may want to advocate for either side, providing clues about where and how to target their campaigns. In particular, Mullin's precinct level analysis in Oakland led her to conclude that Mayor Brown's coattails were not as strong as many had presumed. Support for the mayor-council government was only weakly associated with Brown's vote share in the previous election. While existing case studies and analyses have taught us a great deal about why cities adopt or eschew charter reform, battles over charter reform continue to wage across the country. One particularly intriguing case took place in Columbia, South Carolina in 2013.

The Case of Columbia

On the heels of a resounding re-election victory in November 2013, Columbia, South Carolina Mayor Steve Benjamin turned his attention not to crime, downtown redevelopment, or other common local policy issues but rather to the most basic question of politics: *Who has the power?*

Columbia, like the majority of US cities operated under the council-manager form of government (with an elected mayor). Citing the difficulties of running a city on a part-time basis, Benjamin proposed that the city should opt for the mayor-council system. According to Benjamin, "It's a full-time job, and anybody who commits should be willing to do it as a full-time job" (Cope & Hinshaw, 2013).

Initially, Benjamin left it to the City Council to make this change without involving Columbia voters directly. The council, however, rejected this proposal. As a result, on August 2013, Benjamin released a statement that he intended to hold a single-issue referendum changing the city's government from a mayor-council system to a strong-mayor system (Bell, 2013).

Advocating for charter reform was Benjamin's first substantive act after re-election, but he only had two months to mount a campaign in support of this change. Benjamin had a number of reasons to be optimistic. By any measure of electoral success, Benjamin was a popular mayor. He won his initial term in a runoff election by a 56–44 margin over sitting Councilman Kirman Finlay. He expanded this margin in 2013 when he beat businessman Moe Baddourah by an astounding thirty percentage points. In brief, the personal vote was on his side.

In addition to his electoral success, the council had recognized that the mayor's job had become more complex over the years and increased his salary from \$17,500 when he won his first term to \$75,000—an increase that took hold when he took the oath for his second term (Wallace, 2013). A further increase to \$160,000, as specified in the charter change proposal, might therefore not look like as drastic of a jump. Faced with the decision of how to lobby for this change, as allies he reached out not just to Columbia-based politicians but also to prominent politicians who served at the state level (such as Governor Nikki Haley) or who were recognized as national leaders in local government administration (such as longtime Charleston Mayor Joe Riley).

Benjamin lined up high-profile support for changing the government structure in Columbia. Supporters included Governor Nikki Haley, former Governor Jim Hodges, former state Attorney General (and current Lieutenant Governor) Henry McMaster, and longtime Charleston Mayor Joe Riley (Leblanc & Monk, 2013). The face of the campaign against the referendum was former Richland County Council member Kit Smith. Other people who came out against the referendum were City Council members Moe Baddourah (Benjamin's opponent in the 2013 mayoral contest) and Tameika Isaac, and former president of the state bar association Leevy Johnson.

In order for this issue to be put up for a vote, Benjamin needed 15% of the voters to sign a petition. He had to go this route once the reform proposal was voted down by the City Council by a 4-3 margin. Another important factor in this initiative was that the Benjamin team had only 120 days after the petition was turned in to put the issue up for a vote. This was a narrow window to get all of the work done before it appeared on the ballot.

The opposition used a number of strategies to rally support. Johnson, a respected African-American leader campaigned against the change, telling voters "if it's not broken, don't break it" (LeBlanc & Monk, 2013). Opposition forces also enlisted Howard Duvall, former director of the Municipal Association of South Carolina, who told *The State* newspaper that a key strategy was to separate the decision about the form of government from Benjamin's popularity (LeBlanc & Monk, 2013). Duvall said that "We were never anti-Benjamin...We were just pro-professional manager" (LeBlanc & Monk, 2013).

The referendum took place in December of 2013. On the day of the vote, election returns indicated that about 11,808 people showed up to vote on the referendum; of this, 57% of the people voted "no" to the referendum and wanted to keep the current council–manager system. As an indicator of the low turnout, 11,757 people had signed a petition stating they wanted to vote on the current government system, about the same number who showed up to vote on the referendum (Leblanc, 2013). Only 43% of the total voters voted "yes" to change to a strong-mayor government system. This 14% loss for Benjamin's proposal surprised many observers and was considered a substantial defeat for the popular mayor.

The case of Columbia was purposively selected; and, based on Patton's (1990) sampling strategy it represents an extreme case. The notable failure of Mayor Benjamin is worthy of investigation and has the potential to be instructive for scholars interested in the influence of the personal vote.

There are a number of other reasons the reform measure in Columbia is worthy of investigation. First, the Columbia decision took place after extant works on city-level decisions (Choi et al., 2013; Svava & Watson, 2010b). Further, there has been renewed scholarly interest in reform decisions, but most of this work has focused on the largest cities in the country (Choi et al., 2013; Svava & Watson, 2010b), leaving cities like Columbia (population 134,385) unexamined. Considering that city size was a clear influence on the choice of government form, this is an important oversight. This is also a politically consequential oversight because medium or mid-sized cities were responsible for more growth in the 1990s than large cities (Vey & Forman, 2000) and patterns in the early 2000s reflect similar trends (Cohen, 2015).

Apart from its status as a mid-sized city, Columbia also marks a particularly interesting case study because Mayor Benjamin was a popular and vocal (perhaps the most vocal) advocate of the change, offering us a clear test of the impact of the personal vote hypothesis. The fact that the vote took place in a special election, rather than alongside a regular cycle election, means that we can infer that turnout was not related to other races but is rather a direct reflection of interest in this referendum.

Data and Methods

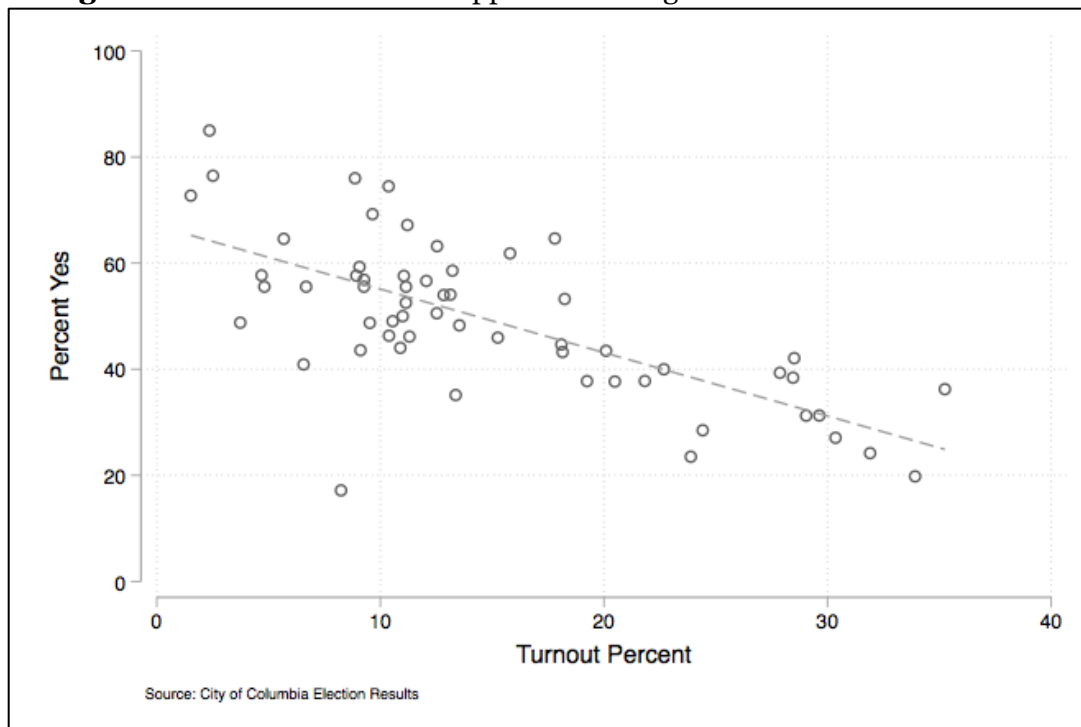
To take a closer look at the 2013 referendum, we rely on precinct-level election returns from the 2012 presidential election, the 2013 mayor's race, and the 2013 referendum (South Carolina Board of Elections, 2016). We present several figures showing bivariate relationships, and we also compute an ordinary least-squares (OLS) regression model predicting precinct level support for reform (model diagnostics indicate that OLS is appropriate in this case). The dependent variable in our regression model is the percent of voters supporting a change in the form of government in each precinct.

Although there are a number of potentially important explanatory variables, we follow the advice of methodologist Christopher Achen (2005), opting for a more parsimonious model with just three independent variables in our regression. To test the personal vote hypothesis, we created an independent variable measuring precinct level support for Benjamin during his re-election bid. We evaluate the elite influence hypothesis with a variable indicating whether the precinct was represented by a city councilmember who supported charter reform. We concede that this measure does not capture the influence of statewide elected officials, or mayors from other municipalities, but it does provide a measure of support for charter reform by the city council leader representing the individuals and, in particular, voting precincts. Further, because city councilors are likely the political actors that citizens have the most contact with, it stands to reason that many citizens would use the opinions of their councilmembers as cues for how to vote on local charter reform. Finally, we investigate the influence of voter mobilization with an independent variable measuring precinct-level voter turnout.¹ Descriptive statistics are presented in the appendix.

Results

To begin, we investigated three bivariate relationships. Figure 2 shows voter turnout in each precinct and support for reform. As can be seen, there is a negative relationship between turnout and support for change in the form of government ($r=-0.70$). Precincts with the highest turnout, with over 30% of voters casting ballots, generally had the lowest levels of support for change.

Figure 2. Voter Turnout and Support for Change in the Form of Government



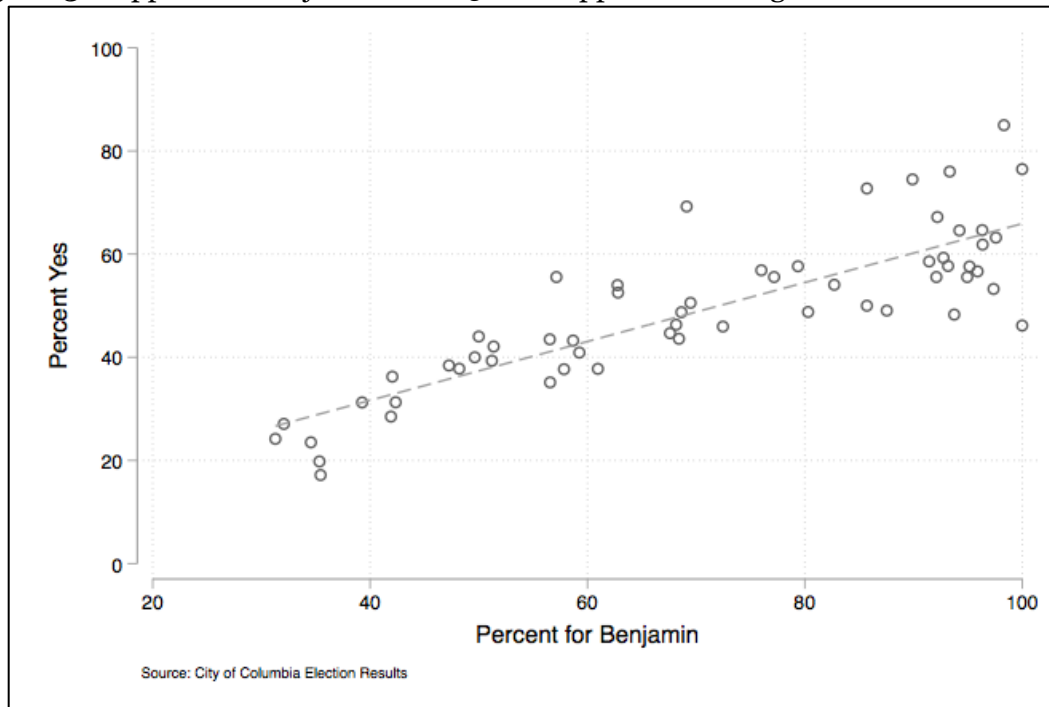
We also explored support for change in the form of government and support for Mayor Benjamin's re-election in 2013. The basic scatterplot comparing these two precinct-level indicators appears in Figure 3. Much like the results reported in Figure 2, there is a strong positive relationship ($r=0.84$) between precinct-level support for Benjamin and support for change in the form of government.

Next, we wanted to see if precincts represented by council members who supported change in the form of government experienced higher percentages of support for reform among the voting public. Here, we find that nearly 60% of residents who lived in precincts where the council member supported changing the form of government voted for reform. Conversely, only about 45% of voters voted "yes" in precincts where the city council candidate did not support change in the form of government.

Lastly, we estimated an OLS regression model to learn more about the types of precincts that supported change in the form of government. Again, the dependent variable for the model was percent voting "yes." The independent variables were percent of voter turnout in the special election, percent in support of Benjamin in 2013, and a dummy variable for whether the council member representing the precinct supported change in the form of government. The results of our regression model appear in Table 2.

As shown in Table 2, precincts with higher voter turnout were less likely to support change in the form of government. As we expected, precincts that supported Benjamin at higher rates were more likely to support change. This finding indicates support for the personal vote hypothesis. The variable measuring whether the precinct was represented by a council member who supported change in the form of government did not achieve statistical significance. As a result, we did not find support for the elite influence hypothesis.

Figure 3. Support for Benjamin in 2013 and Support for Change in Form of Government



In addition to determining the statistical significance, we computed predicted quantities for the statistically significant coefficients i.e., the turnout variable and the support of Benjamin variable. The predicted percentage “yes” vote in precincts with the highest turnout was just 18%, while the predicted “yes” vote in precincts with the lowest turnout was 31%. Regarding the effects of support for Benjamin, the predicted quantities indicate that precincts with the highest levels of support for Benjamin voted “yes” at 42%, while precincts with the lowest support for Benjamin voted “yes” at 49%.

It is too simple to conclude that Mayor Benjamin’s coattails weren’t strong enough. Indeed, charter reform did fare better in precincts where Benjamin performed better. Interestingly, though, it appears that while Benjamin might have been successful in getting his strongest supporters to give the mayor more power, he was unsuccessful in turning out the vote among those who were not so clearly in his camp. Indeed, precincts with higher levels of turnout showed lower levels of support for the charter reform effort. Simply put: The anti-reform advocates successfully targeted precincts where they were likely to win. This effort was unrelated to elite influence in the form of council support.

Discussion

This study investigates an unsuccessful attempt at changing the form of government. A popular mayor was unable to convince voters to change the form of government from council–manager to strong-mayor. This defeat occurred just two months after winning a convincing re-election.

We highlight a number of factors that contributed to the referendum’s defeat. With just two months to build support, there was not much time for Benjamin and his supporters to make the case for the mayor–council form of government. In an August 11, 2015 phone conversation with

Table 2. Predicting Support for Change in the Form of Government

	Percent Yes	Min.-Max. Predicted Quantities
Turnout	-0.38* (0.17)	0.18-0.31
Benjamin	0.46** (0.07)	0.49-0.42
Council Yes	0.01 (0.03)	
Constant	0.22 (0.07)	
<i>F</i>	49.46**	
<i>N</i>	58	
<i>R</i> ²	0.73	

* $p < 0.05$; ** $p < 0.01$, two-tailed tests.

Note: Entries in the left column are OLS regression coefficients. Numbers in parentheses are standard errors. Entries in the right column are minimum and maximum predicted quantity ranges.

Mayor Benjamin (Benjamin, 2015), he spoke about many of the lessons he had learned through this experience. First, he wished he had telegraphed his intentions sooner. He believes that this would have allowed him to have informed the public earlier on how important the issue was, allowing more people to show up and vote on the referendum. It was also interesting to note that Mayor Benjamin believes, in part, that his team had been “victim of their own success.” Because they had gotten so much accomplished under the current form of government, where the mayor did not have much power, they were still able to accomplish many goals that they set for themselves.

In addition, the lack of support from the Columbia City Council also made passage of the referendum more difficult. This 4–3 vote had important consequences. First, it meant that reform supporters had to collect signatures to get the issue on the ballot. Second, and perhaps more importantly, the referendum vote did not take place at the same time of Mayor Benjamin’s re-election. We suspect the results would have been much closer, perhaps even passing, if the referendum vote occurred in November instead of December.

Our investigation of precinct-level data showed some important trends as well. First, there was a negative correlation between voter turnout and support for change in the form of government. The precincts where the turnout was the highest were also the precincts where support for change was the weakest. This provides some indication that the “no” vote was more effective in mobilizing voters than Benjamin’s “yes” campaign. We also found support for the personal vote hypothesis. In our regression model, we discovered a positive correlation between support for Benjamin in 2013 and support for change in the form of government. It certainly makes sense that those who supported the mayor wanted to give the mayor more power. We did not find support for the elite influence hypothesis, as we measured it, suggesting that citizens do not adopt the opinions of their city councilors on charter reform referenda. These results should provide fodder for future studies examining charter reform in America’s cities.

Conclusion

So what does the future hold for Columbia, South Carolina? In an interview, Mayor Benjamin left open the possibility of revisiting this issue in the future, noting that, “The big battles are worth fighting.” The potential for future change could take two forms. First, according to South Carolina law, the referendum can be introduced again in four years. More likely, however, is the possibility that Columbia may not make a wholesale change but instead may slowly adopt

characteristics of the mayor–council government, thus increasing power incrementally rather than in a punctuated fashion. This type of change may be more politically palatable and would be consistent with how change has taken place in many other cities (Fredrickson & Johnson, 2001).

In the end, our work suggests that efforts to change the form of government are both an active movement in many local governments and a reminder that these efforts are not always successful. Indeed, if there was any case where we might expect the people to side with a strong-mayor form of government, this would be it. Benjamin had a landslide victory just a few months earlier and was able to garner support from many of the most prominent figures in the state. Although Columbia is not a large city by most definitions, it is the largest city in South Carolina; and, thus, it may have been viewed by many as a prime candidate for a strong-mayor system. The fact that the voters rejected this reform is certainly viewed as a negative by the supporters of the reform initiative, but, through a different lens it is a positive view of the ability of voters to express their opinions and separate policy from people.

Notes

1. We should also note that we collected basic demographic information at the precinct level (South Carolina Voter Registration Demographics, 2016). We were particularly interested in the effects of a precinct's racial makeup on support for reform. However, the nonwhite percent was highly correlated with support for Benjamin ($r=0.87$), so it is difficult, if not impossible, to tease out the relative effects of these two potential factors.

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

Table A1. Descriptive Statistics

	Mean	Std. Dev.	Min.	Max.
Percent Yes	0.50	0.15	0.17	0.85
Turnout	0.15	0.08	0.02	0.35
Percent for	0.73	0.22	0.32	1.00
Benjamin				
Council	0.24	0.43	0.00	1.00
Support				

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PILOTs: What Are They and Are They Affected by Institutional and/or Economic Constraints? The Case of Wisconsin Municipalities

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Following the rise of tax and expenditure limitations in the 1970s, scholars have focused on assessing the effects of these limitations on local government fiscal outcomes. One key takeaway has been local governments' decreasing reliance on property taxes and increased use of nontax revenue sources, in particular fees and charges. This study builds on this work by focusing on a particular type of fee—that is, payments in lieu of taxes (PILOTs). We find that, in Wisconsin, revenues received by municipalities from two PILOTs programs are affected quite differently. The extent to which the economy, municipal fiscal condition, tax and expenditure limits, and community characteristics affect PILOTs' revenues depends on the extent to which the municipality can manipulate the payment structure.

Keywords: Tax and Expenditure Limitations (TEs), Payments in Lieu of Taxes (PILOTs), Local Government Finance

Introduction

When compared with recent economic recessions, local governments in the United States (US) faced unprecedented financial difficulties during the Great Recession. Not only did local financial difficulties occur due to diminished sales and income tax bases from the collapse of US stock market prices, but also the deep housing bubble bust affected tax bases and property tax collections critical to most local governments (Grusky, Western, & Wimer, 2011). Further, the US foreclosure rate more than quadrupled from 2008 to 2009 (MBA, 2010); and, according to the Bureau of Labor Statistics (BLS, 2012) the US unemployment rate jumped from 4.4% to 10.1% in 2009. At the same time, federal and state governments cut intergovernmental revenues and grants for ongoing public service programs during the Great Recession. Citizens' opposition to tax policies to overcome resource scarcity further exacerbated local fiscal challenges (Martin,

Maher, C. S., Park, J. H. & An, B. (2018). PILOTs: What are they and are they affected by institutional and/or economic constraints? The case of Wisconsin municipalities. *Journal of Public and Nonprofit Affairs*, 4(3), 265-283.
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Levey, & Cawley, 2012). Not surprisingly, these unprecedented economic circumstances made it difficult for many localities to maintain public services.

A recent study found that in the nearly 300 local governments examined in Pennsylvania, California, and Michigan between 2007 and 2012, more than 30% experienced some form of fiscal distress (Gorina, Maher, & Joffe, 2017). Consequently, these fiscal difficulties forced local government officials to reduce their reliance on major taxes and intergovernmental aid (Plerhoples & Scorsone, 2012). According to Gorina and colleagues (2017), one of the more frequently identified indicators of fiscal distress was an “unusual tax rate or fee increase.” Consistent with the theme of local governments seeking alternative revenue sources during periods of fiscal distress, we focus on the less studied fee: payments in lieu of taxes (PILOTs). While considered to be an important fiscal strategy for maintaining a stable fiscal structure (Mayhew & Waymire, 2015), the relevance of PILOTs in the public finance literature remains underexplored.

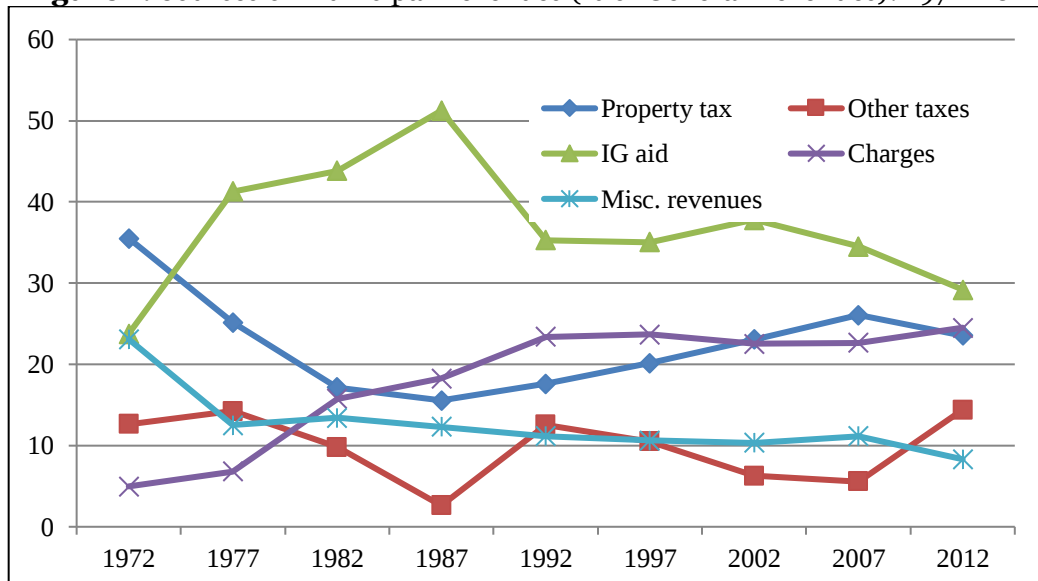
Fiscal environments and institutions are the driving forces behind fiscal choices of decision-makers (Hendrick, 2011). Studies show that budget decision-makers are motivated to diversify revenue structures for a number of reasons, including severe fiscal circumstances caused by economic shocks (Chaney, Copley, & Stone, 2002), community economic conditions (Garcia-Sanchez, Mordan, & Prado-Lorenzo, 2012), and institutional constraints such as tax and expenditure limitations (TEs) (Stallmann, Maher, Deller, & Park, 2017). Drawing on this framework, we develop a theoretical model to examine variation in PILOTs across Wisconsin municipalities. Panel data from 1997 to 2010 were collected to empirically test how fiscal environments and institutions affect PILOTs in Wisconsin municipalities. The period is useful because it captures two recessions (2001–2002 and 2007–2010) and the state’s imposition of two types of fiscal constraints on municipalities. In the following sections, we introduce the topic of PILOTs, both, in general and within Wisconsin specifically. This is followed by our methodology and findings. In the last section we offer a discussion and our concluding remarks.

PILOTs as a Source of Local Revenue

Since the early 1970s, municipalities have become less reliant on property taxes and more reliant on fees/charges for services (see Figure 1). This shift coincides with growing resentment toward property tax and subsequent state efforts to limit their growth (e.g., California’s Proposition 13, Colorado’s Taxpayer Bill of Rights, Michigan’s Headlee Amendment, Massachusetts’ Proposition 2½, and Missouri’s Hancock Amendment). The subsequent increase in nontax revenue sources during this period is consistent with the assertion that citizens tend to perceive fees and charges positively in terms of the fulfillment of tax equity (Bartle, 1996). What is less understood is the particular types of fees and charges upon which local governments are becoming increasingly reliant.

One nontax revenue source that has recently received attention is PILOTs (Mayhew & Waymire, 2015; Fei, Hines, & Horwitz, 2016). PILOTs are intended to compensate communities for lost property taxes due to the tax-exempt status of the land/property (Kenyon & Langely, 2010). The three most common types of PILOTs are federal, utility, and nonprofit. The federal government (more specifically the U.S. Department of the Interior) makes PILOTs to communities to help cover the costs of providing services on tax-exempt federal lands.¹ The second type of PILOTs is from public or privately operated utilities (to be discussed below), and the third is from nonprofits that receive federal 501(c)(3) status. The latter type has recently received attention from scholars who are interested in the unique nature of the payment (see Longoria, 2014;

Figure 1. Sources of Municipal Revenues (% of General Revenues): 1972-2012



Source: US Census Bureau, Annual Survey of State and Local Finance (2016).

Kenyon & Langley, 2010; Lipman, 2006; Swords, 2002). These PILOTs are “voluntary payments made by tax exempt nonprofits as a substitute for property taxes” (Kenyon & Langley, 2011, p. 171). The rationale for the nonprofit tax exemption falls along the lines that a) property taxes are based on private ownership and since nonprofits were established to benefit the public, these organizations should not be part of the tax base (Swords, 2002), and b) applying quid-pro-quo theory, nonprofits provide services that reduce public costs and, as such, are entitled to a subsidy (Kenyon & Langley, 2010). A counterargument to the quid-pro-quo theory is that there is a disconnect between the size of the exemption which is based on land value and the level of services provided to society by the nonprofit (Bowman, Cordes, & Matcalf, 2009). Similarly, Kenyon and Langley (2010) describe a geographical mismatch between the exemption and benefits received. Benefits provided by nonprofits spill out throughout a metropolitan area, state, and even nation(s), yet the exemption is concentrated in the municipality (Kenyon & Langley, 2010, p. 11).

The role of tax exemptions in general and PILOTs in particular has received increased scrutiny, as fiscal pressures on local governments have increased (Kenyon & Langley, 2011). Interestingly, similar pressure has also come from the for-profit sector, which sees the exemptions as a competitive advantage, especially for hospitals (Brody, Hammer, Henkel, Matheny, Morse, & McPerson, 2007). The benefits to nonprofits are substantial. In one of the few studies to measure the size of tax subsidies to nonprofits, Sherlock and Gravelle (2009) put the 2008–2009 amount between \$31 billion and \$48 billion. While the bulk of the subsidy was in the form of property tax exemptions (\$17–\$33 billion), other tax subsidies included exemptions from investment income (\$7–\$9 billion), individual (\$3.2 billion) and corporate (\$0.4 billion) charitable contributions, inheritance tax (\$0.1 billion), and sales exemptions (\$3.3 billion). At the state level, the impact of the tax loss due to nonprofit exemptions ranges from 1.5%–10%; however, given that nonprofits tend to be concentrated in urban areas, the impact on cities can be more substantial (Lipman, 2006; Kenyon & Langley, 2010). According to Lipman’s (2006) analysis of the 20 largest cities, the estimated value of exempt properties owned by nonprofits as a percentage of total property value ranged from a high of 10% in Philadelphia, PA, to a low of 1.9% in both El Paso, TX and Memphis, TN.

The existing research on nonprofit PILOTs focuses on those organizations that are registered with the Internal Revenue Service and file Form 990. This approach seems to downplay the breadth of these programs, at least as they relate to Wisconsin. In 2013, 507 (26.4%) of the state's municipalities reported receiving PILOTs, yet Kenyon and Langely (2010) report no PILOTs in the state. In fact, Wisconsin has two types of PILOTs programs that affect municipalities: utility PILOTs and PILOTs associated with nonprofit tax-exempt entities such as hospitals, government buildings and grounds, Native American-run casinos, places of worship, etc. Consistent with the literature on fees, one of those areas receiving attention is tax-exempt property.

In Wisconsin, a state where municipalities operate under strict levy limits and there are limited revenue options (e.g., no sales tax) and declining intergovernmental aid, the pursuit of alternative revenue options has persisted. According to a 2010 survey conducted by Maher, Deller, and Kovari (2011), 68% of local officials were seeking increasing revenues from user fees and charges. Only the pursuit of grants (91%) received a higher response. In 2014, it was determined that there were 1,115 tax exemption filers in Wisconsin, and the total exempt valuation equaled \$20.7 billion (State of Wisconsin, 2015). The exemptions were highest for religious institutions (\$8.5 billion in estimated property value), followed by housing (\$3.1 billion), education (\$3 billion), and medical facilities (\$2.9 billion).

The magnitude of exempt properties and the associated property tax losses have not been forgotten by Wisconsin municipalities. For example, communities are pushing the boundaries in determining what is/is not tax-exempt property. The City of Wauwatosa, WI recently tried to force an outpatient clinic to pay property taxes despite its affiliation with a tax-exempt hospital.² The case went to the Wisconsin Supreme Court, where the city lost and was forced to repay \$3.5 million on collected property taxes to Wheaton Franciscan Healthcare. The lobbying arm for municipalities—the League of Wisconsin Municipalities—has also conducted workshops on how to collect PILOTs (League of Wisconsin Municipalities, 2005).

Milwaukee, WI generates the most from nonprofit PILOTs (approximately \$1.3 million in FY 2016).³ The city's program, called Fair Share, is modeled after the most successful PILOTs program in the US (located in Boston, MA). The Fair Share program consists of city officials contacting each property owner who requests property tax exemption about making voluntary PILOTs. The city goes through the process of generating the estimated value of the tax-exempt property and determining a payment amount based on the tax rates for the municipality, county, school district, technical college, and sewerage district. Given the amount generated—\$1.3 million out of a \$635 million general fund budget—the program does not come close to Boston's PILOTs program (Kenyon & Langely, 2010).

The most prominent PILOTs program in Wisconsin is municipal utilities. In Wisconsin, municipally owned water and electric utilities are subject to a property tax payment in lieu of taxes. Interestingly, the agency overseeing public utilities, the Public Service Commission (PSC), has been investigating the role of PILOTs for these utilities as they "...have become a substantial portion of the revenue requirements for municipal water utilities" (Public Service Commission, 2013, p. 1). While utility PILOTs were established in 1918, their current form has existed since 1955 (Public Service Commission, 2013). Between 1955 and 1985, a clear division in the taxation was established i.e., all privately owned utilities pay a gross receipts tax, and all municipally owned utilities can be charged a fee at the discretion of the local government (Public Service Commission, 2013). Utility PILOTs are capped "...by applying the local and school tax rates for the calendar year to the gross book value for the calendar year plus materials and supplies multiplied by the assessed ratio for the municipality involved" (Public Service Commission, 2013, p. 3). Based on the PSC analysis, if municipally owned utilities paid a gross-receipts tax as

do privately owned utilities, water utilities would have paid \$19.1 million in 2011, compared with the \$92.9 million actually paid in 2011 (Public Service Commission, 2013).

The PSC analysis identified several additional relevant pieces of information. First, while utility PILOTs were established to reimburse local governments for services rendered, there is no evidence to suggest that these payments went to any other entity than municipalities. School districts and counties have not received any utility PILOTs payments despite the fact that school district tax rates are included in the PILOTs' calculation. Second, when the PSC forwarded its analysis to stakeholders for input, the responses were consistent with the expectations of our research question. That is, local governments are increasingly reliant on these revenues following state-imposed TELs and oppose any change that would cut the revenue source. Local officials and the League of Wisconsin Municipalities (the lobbying arm for WI municipalities) focused their responses on current fiscal pressures faced by local governments under tax limits and the need to retain current revenues from utility PILOTs. According to Racine, WI Mayor John Dickert:

In the 2011–13 budgets, municipalities saw extensive reductions in shared revenue, transportation aids, recycling funds, and road aids. Cities were forced to dramatically reduce everything from parks, libraries, community centers and basic services like Police and Fire protection...reductions to municipal utility PILOTs payments will no doubt force increases to property taxes on homeowners, requiring homeowners to pick up a greater share of the services we provide to utilities. (Public Service Commission, 2013, appendix, p. 6)

This quote is consistent with League of Wisconsin Municipalities response to the PCS:

Municipal utility PILOTs should not be analyzed exclusively from the narrow perspective of their impact on utility rates...Municipalities took a \$100 million hit in the 2011–13 state budget...Most municipalities would be unable to make-up any loss of municipal utility PILOTs by increasing property taxes because of state-imposed limits. In an era of strict property tax levy limits, any further attempt to cut non-property tax revenue sources will have direct service impacts on most communities. (Public Service Commission, 2013, appendix, p. 4)

Using Wisconsin municipalities as a case study, we have an opportunity to explore the relationship between fiscal pressures caused by the Great Recession and state-imposed TELs on PILOTs receipts. The analysis is based on theoretically relevant literature while offering the opportunity to expand our understanding of an understudied revenue source—PILOTs. In this study, we specifically address the following hypotheses:

H₁: Municipalities with severe economic circumstances tend to have a larger scale of utility PILOTs.

H₂: Municipalities with severe economic circumstances tend to have a larger scale of nonprofit PILOTs.

H₃: Municipalities with the restrictiveness of TELs tend to have a larger scale of utility PILOTs.

H₄: Municipalities with the higher level of public demands tend to have a larger scale of nonprofit PILOTs

Methodology

Data and Sample

To test the hypotheses, we use Wisconsin's municipal finance data from 1997 to 2010.⁴ This period covers changes in institutional constraints and two recessions, allowing us to capture variation in institutional and economic events. Information on Tax and Expenditure Limitations (TELs) was obtained from the Wisconsin Legislative Fiscal Bureau.⁵ Demographic and socioeconomic information was collected from the American Community Survey (ACS). The information includes measures of community characteristics, population, aging population, education, income, family poverty, and unemployment rate. We combined the Wisconsin Financial Database with the ACS data in order to build the empirical models. The balanced dataset is used to control for possible biased results from the heterogeneity of cross-sectional units (Baltagi, 2008).

In this study, we develop two types of empirical models: utility PILOTs and nonprofit PILOTs. The dataset in both models covers 14 years of Wisconsin's incorporated municipalities—132 cities and 140 villages that use PILOTs. In the utility model, the sample size is 3,808 including 1,848 cities and 1,960 villages that received PILOTs payments during the study period, while the nonprofit model sample size is 1,232 which includes 756 cities and 476 villages. According to 2010 census figures, the selected sample in the utility model over-represents cities (49% in sample vs. 32% in population) and under-represents villages (51% vs. 68%). In the nonprofit model, cities in selected samples also are over-represented (61% in sample) and villages (39%) are under-represented. However, normally larger nonprofit sectors are more often located in cities than villages. Fei, Hines Jr., and Horwitz (2016) argue that municipalities receiving PILOTs from nonprofits tend to be urban, heavily populated, and have populations that are more diverse.

Model Specification and Variables

For this study, we ran fixed effects regressions to examine the effects of economic circumstances, including community financial environment and fiscal institutions on per capita utility PILOTs. Due to their different structures, we constructed different models for the two types of PILOTs in Wisconsin. The fixed effects regression model is employed to consider unobserved control variables that vary across municipalities and unchangeable control variables over time (Stock & Watson, 2012). The random effects model is used when the variation across entities is assumed to be random and uncorrelated with independent variables included in the nonprofit PILOTs model. The empirical models are expressed as follows:

$$\text{Utility PILOTs}_{it} = \alpha + \beta_1 \text{Economic circumstances}_{it} + \beta_2 \text{Fiscal institutions}_{it} + \beta_3 \text{Utility PILOTs}_{it-1} + X_{it} + \alpha_i + d_t + \mu_{it} \quad (1)$$

$$\text{Nonprofit PILOTs}_{it} = \alpha + \beta_1 \text{Economic circumstances}_{it} + \beta_2 \text{Public demands}_{it} + \beta_3 \text{Nonprofit PILOTs}_{it-1} + X_{it} + \alpha_i + \mu_{it} + \varepsilon_{it} \quad (2)$$

where, in the utility model, *Utility PILOTs*_{it} is per capita utility PILOTs revenues for municipal government *i* during year *t*; *Economic circumstances*_{it} involve economic recession years, assessed value, median household income, family poverty, unemployment rate, and aging population rate in municipal government *i* during year *t*; *Fiscal institutions*_{it} are the restrictiveness of TELs in municipal government *i* during year *t*; *Utility PILOTs*_{it-1} is per capita utility PILOTs revenues in year *t-1*. *X*_{it} are control variables composed of general obligation (GO) debt, a ratio of revenues to expenditures, intergovernmental revenues, population, and education levels in municipal government *i* during year *t*; *a*_i and *d*_t are fixed effects for municipalities and year, respectively; μ_{it} is the error term. In the nonprofit model, *nonprofits PILOTs*_{it} is per capita nonprofit PILOTs revenues for municipal government *i* during year *t*; *Economic circumstances*_{it} involve economic recession years in municipal government *i* during year *t*; *Public demands*_{it} are community characteristics (i.e., population, income level, non-white population, aging population, education, family poverty, and unemployment rate); *Nonprofit PILOTs*_{it-1} is per capita nonprofit PILOTs revenues in year *t-1*. *X*_{it} includes control variables composed of GO debt, property tax rate, and ratio of revenues to expenditures in municipal government *i* during year *t*; *a*_i and μ_t are between-entity error; μ_{it} is within-entity error.

The dependent variables are per capita utility and per capita nonprofit PILOTs receipts.⁶ There are two approaches to measure these data per capita and the proportion of non-tax sources in total revenues (Carroll, 2009; Schunk & Woodward, 2005; Suyderhoud, 1994). The proportion of non-tax policies has been employed when considering cross-sectional municipalities with different taxing authorities that produce variation in revenue diversification (Carroll, 2009). Because we are conducting a within-state analysis where there is no variation in taxing authority, we use the per capita PILOTs measure.

We employ dummies during economic recessions to capture periods of fiscal strain. Declining stock market prices and housing values can lead to fiscal difficulties for citizens and local governments (Grusky et al., 2011). Thus, the first key independent variable is an array of economic recession periods during 2001–2002 and 2007–2010. We expect the economic recessions to be positively associated with PILOTs. Community characteristics consist of assessed valuation, income, family poverty, unemployment, and aging population. Higher assessed values are typically associated with greater tax burdens (Ladd & Yinger, 1989); thus, citizens in high-valued communities should be supportive of non-tax policies including PILOTs. To capture ability to pay, we include median household income, family poverty, and the unemployment rate. Communities with less wealth tend to have less fiscal capacity and, thus, prefer to support the expansion of non-tax policies to achieve tax equity (Lile & Soule, 1969). We should expect, therefore, to find median household income negatively associated with PILOTs, family poverty, and unemployment rate positively associated with PILOTs. It is further argued that the larger the municipality's aged population, the greater the support to expand user charges and fees (Jimenez, 2014).

To measure the effects of fiscal institutions, this study uses dummy variables to capture TELs that can constrain municipal fiscal decisions. It has been argued that these institutions impose limits on fiscal discretion to levy taxes, thereby increasing local government's reliance on non-tax revenues (Carroll & Johnson, 2010; Blom-Hanse, Bækgaard, & Serritzlew, 2014; Stallmann et al., 2017). According to the Wisconsin Legislative Fiscal Bureau (2013), the State of Wisconsin imposed two limits during the study period. In the form of a fiscal "carrot," The Expenditure Restraint Program adopted in 2003 offered a fiscal incentive to municipalities that limited annual growth in general-purpose expenditures (roughly 2%). The state appropriated just over \$58 million to be divided between qualifying municipalities (the amount has not changed since adoption). The second TEL, adopted in 2005–2006, is much more stringent and, essentially,

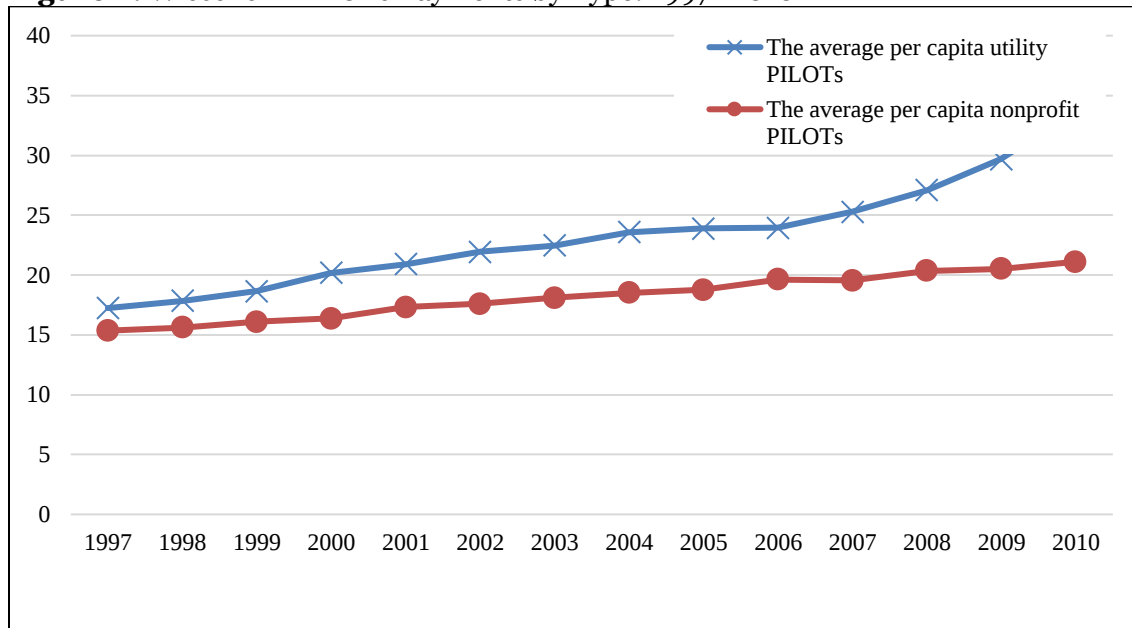
freezes municipal levies unless there is new construction. For both programs, dummy variables are coded “0” for pre-TEL and “1” for post-TEL; the expected signs are positive.

Under severe conditions of resource scarcity, governments have a propensity to raise major tax rates and fees to maximize revenue sources (Levine, 1978). Given this theoretical expectation, we presume that municipalities with lower levels of fiscal health are forced to consider an array of fiscal choices, including whether to institute fees/charges. Government fiscal health measures include long-term liabilities, measured as per capita general obligation debt; budget solvency, measured as the ratio of operating revenues to operating expenditures; and, intergovernmental revenues, measured as a percentage of total general fund revenues (Nollenberger, 2003; Maher & Deller, 2013). The expected signs for the budgetary solvency measures are negative and for long-term liabilities, the expected signs are positive. Socio-demographic variables, specifically population and educational attainment, are also included as controls. Population and education are included to capture overall demand for public services, which can affect revenue choices (Clark, 1968; Coate & Knight, 2011; Fisher, 1996; Wolf & Amirkhanyan, 2010). High levels of population and education may force local governments to provide more services and obtain the means by which to fund those services. Note that we use the natural log of population to correct for the skewed distribution. Educational attainment is measured as the percentage of the population with a baccalaureate degree or higher. We expect population and educational attainment to be positively associated with PILOTs.

Nonprofit PILOTs are generated for municipalities based on negotiations where nonprofits are willing to pay taxes if PILOTs revenues are spent on public services for nonprofits (Fei et al., 2016). Nonprofits expect to mitigate fiscal difficulty from the growth of public demands by paying PILOTs. The magnitude of nonprofit PILOTs levies may depend on the scale of public demands. It is argued that municipalities with high levels of aged population and family poverty spend more on social welfare programs; further, educated residents and diversified communities tend to have greater public demands (Fei et al., 2016). In another argument, higher property tax rates encourage municipalities to focus their tax efforts on nonprofit PILOTs (Fei et al., 2016). Thus, Fei et al. (2016) construct the nonprofit PILOTs model composed of public demand and property tax variables. Based on this theoretical argument and model, the nonprofit PILOTs model entails economic crises as representing economic circumstances, and sociodemographic and economic information as representing public demands to determine the scale of nonprofit PILOTs. The expected sign of fiscal crisis is positive for nonprofit PILOTs.

We also expect that higher levels of population, income, nonwhite population, aging population, education, family poverty, and unemployment rate are associated with nonprofit PILOTs. One of the control variables—property tax rate—is included in the nonprofit PILOTs model with the expectation that property tax rates are positively associated with nonprofit PILOTs. Finally, given the incremental nature of budgeting, where current budget decisions are bounded by previous results of fiscal allocations (Wildavsky, 1984), we include the previous year’s PILOTs payment. Scholars argue that budget changes tend to be characterized by the same proportionate increase/decrease from year to year (Davis, Dempster, & Wildavsky, 1966; Lindblom, 1959; Fenno, 1973; Wildavsky, 1964). In this context, the last year’s PILOTs should predict the current year’s PILOTs. We include a lagged control variable in both models. A concern with using a lagged value as a predictor for the dependent variable is possible bias in the estimate (Allison, 2015; Wooldridge, 2006). Allison (2015) pointed out that some models including a lagged dependent variable can have endogeneity issues. We conducted the Durbin-Wu-Hausman test to assess potential endogeneity issues in the models.⁷

Figure 2. Wisconsin PILOTs Payments by Type: 1997–2010



Source: The University of Wisconsin-Extension, Local Government Center, 2012. GREAT: Graphing Revenues, Expenditures, and Taxes.

Fiscal decisions may vary depending on government types that have different administrative goals and processes. Metropolitan governments may have more PILOTs levies than other cities and villages located in nonmetropolitan areas. Administrative professionals may prefer contracting-out in order to improve government efficiency by transferring public service management to nonprofits. Thus, we include government types, metropolitan governments, and municipalities with administrative professionals to control for the dependent variables in the models. The expected signs of these variables are unclear.

Findings

Tables 1 and 2 present the descriptive statistics for the variables used in the models. From the descriptive analysis, we confirm that 260 municipalities (125 cities and 135 villages) received PILOTs every year from utilities from 1997 to 2010; 95% of cities and 96% of villages in the samples received utility PILOTs. On the other hand, 41% of cities ($n=54$) and 24% of villages ($n=34$) in the samples received PILOTs from nonprofit organizations in Wisconsin.

In those communities that received PILOTs, the average per capita utility PILOTs payment was \$23.80, and the average per capita nonprofit PILOTs payment was \$18.40. This implies that the average municipality is more dependent on utility PILOTs than nonprofit PILOTs. Interesting, only average PILOTs payments from utilities have grown during the study period (see Figure 2). Average utility PILOTs payments nearly doubled during the study period, while nonprofit forms of PILOTs changed little. The descriptives also suggest that the average Wisconsin municipality is in better condition than the national average. In Wisconsin, average municipal per capita total general obligation debt (logged) from 1997 to 2010 was \$2.95 in the utility PILOTs model and \$2.97 in the nonprofit PILOTs model; those were less than the US average (\$4.41). In terms of community characteristics, the average Wisconsin family poverty level (7.4% in utility; 6% in

Table 1. Descriptive Analysis Results for Utility PILOTs Model

Variables		Measurement	Description	Mean	S. D.	Min.	Max.
PILOTs		Utility PILOTs	Per capita utility PILOTs	23.78	14.39	0.00	329.75
Form of Government		City	Number of cities	0.49	0.50	0.00	1.00
		Village	Number of villages	0.51	0.50	0.00	1.00
		MSAs	Number of metropolitan statistical areas	0.22	0.41	0.00	1.00
		Professionalism	Presence of an administrative professional	0.46	0.50	0.00	1.00
Fiscal Environment	Fiscal Crisis	Economic Recessions	2001, 2002, 2007, 2008, 2009, 2010	0.08	0.27	0.00	1.00
	Community Characteristics	Assessed Value	Per capita assessed value	61153.89	70368.52	10074.56	10401.52
		Income Level	Median household income (log)	4.65	0.13	4.10	5.14
		Family Poverty	Family below poverty level as % of total households	0.07	0.05	0.00	0.39
		Unemployment	Unemployed population as % of total population	0.03	0.02	0.00	0.11
	Aging Population	Population 65+ as % of total population	0.17	0.06	0.05	0.35	
Fiscal Institutions		TEIs	Municipal expenditure restraint program since 2003	0.62	0.49	0.00	1.00
			Municipal property tax levy limit since 2005	0.46	0.50	0.00	1.00
Control Variables		Debt	Per capita total general obligation debt (log)	2.95	0.35	0.04	4.14
		Ratio of Revenues to Expenditures	Total general revenues as % of total general expenditures	0.87	0.19	0.14	2.12
		Intergovernmental Revenues	Intergovernmental revenues as % of total general fund revenues	0.34	0.16	0.03	0.94
		Population	Population (log)	3.48	0.57	2.38	5.36
		Education	Educational attainment (over bachelor's degree)	0.19	0.12	0.02	0.79

Table 2. Descriptive Analysis Results for Nonprofit PILOTS Model

Table 2. Descriptive Analysis Results for Nonprofit PILOTs Model							
Variables		Measurement	Description	Mean	S. D.	Min.	Max.
PILOTs		Nonprofit PILOTs	Per capita nonprofit PILOTs	18.42	20.39	0.03	190.19
Form of Governments		City	Number of cities	0.49	0.50	0.00	1.00
		Village	Number of villages	0.51	0.50	0.00	1.00
		MSAs	Number of metropolitan statistical areas	0.22	0.41	0.00	1.00
		Professionalism	Presence of an administrative professional	0.47	0.50	0.00	1.00
Fiscal Crisis		Economic Recessions	2001, 2002, 2007, 2008, 2009, 2010	0.08	0.27	0.00	1.00
Public Demands	Community Characteristics	Population	Population (log)	3.59	0.54	2.51	4.93
		Income Level	Median household income (log)	4.63	0.11	4.40	5.03
		Non-white Populations	Non-white population as % of total population	0.04	0.05	0.00	0.36
		Aging Population	Population 65+ as % of total population	0.17	0.05	0.07	0.34
		Education	Educational attainment (over bachelor's degree)	0.18	0.11	0.04	0.78
		Family Poverty	Family below poverty level as % of total households	0.06	0.03	0.00	0.33
		Unemployment	Unemployed population as % of total population	0.03	0.01	0.00	0.08
Control Variables		Debt	Per capita total general obligation debt (log)	2.98	0.30	1.05	3.86
		Property Tax Rate	General property tax receipts as % of assessed value of properties	0.01	0.00	1.02	0.01
		Ratio of Revenues to Expenditures	Total general revenues as % of total general expenditures	0.87	0.17	0.28	1.60

nonprofit) was lower than the US (15.5%). This trend also extends to the unemployment rate (3% average in Wisconsin municipalities; 8.3% nationally). The average ratio of revenues to expenditures is 87%, thus reflecting the effects of two economic recessions during the study period.

Table 3 provides the fixed and random effects estimation results for the utility and nonprofit model.⁸ The utility PILOTs model is statistically significant and explains 73% of variation in the dependent variable. The results show that while the 2001–2002 recessions had no effect on PILOTs payments, the recession years from 2007–2010 had significant effects on per capita utility PILOTs. The Great Recession was a significant period for municipalities to extend the scale of utility PILOTs. There are unexpected connections between tax base variables and utility PILOTs. Specifically, median household income has a positive association with utility PILOTs. Assessed value has a positive impact on utility PILOTs, but this impact is not statistically significant. Utilities, as government-affiliated entities, can be controlled by municipal officials who can modify public service contracts. This is not the case for nonprofits since these organizations are not required to make these payments, which is shown in the model. The bureaucracy model argues that governments tend to increase public expenditures and revenues in order to maximize their administrative power (Niskanen, 1971). Regardless of financial condition, municipalities can extend their tax efforts for utility PILOTs. This may be one reason why the results show unexpected relationships between tax base variables and utility PILOTs.

The fiscal condition of a municipality, measured in terms of intergovernmental aid and debt, affected PILOTs payments. Municipalities with more debt and less state aid received higher utility payments. Contrary to our expectations, however, the imposition of levy limits is negatively associated with utility PILOTs. The results generally support our expectation that municipalities, when faced with fiscal challenges, seek to increase per capita PILOTs.

Among the community characteristics variables, in the utility PILOTs model there are few significant results. First, median income levels are significantly associated with per capita utility PILOTs, but only marginally and the expected sign is in the opposite direction. The other variables (assessed valuation, family poverty, unemployment, and aging population) were not statistically associated with the dependent variable. The variable that does seem to matter is the prior year's utility payment. It, thus, appears that the incremental budgeting process is also reflected in utility PILOTs.

On the fiscal institution side, the adoption of the property tax levy limit program in 2005 has a negative effect on utility PILOTs payments. This result is inconsistent with our expectation that the restrictiveness of fiscal institutions is positively associated with the scale of utility PILOTs.⁹ Given the highly politicized nature of TELs, one possible explanation is that with the adoption of levy limits in 2005 local governments sought to shift service costs away from the levy, including the utility property tax. It was not until the 2007 recession that these same municipalities were forced to increase levies on utilities.

The nonprofit PILOTs model is statistically significant and explains 40% of the variation in the dependent variable. The findings, however, are quite different from those of the utility model. In fact, the only variables that are associated with nonprofit PILOTs are the lagged dependent variable and debt. Both variables are significant and positive. The sign of the lagged dependent variable suggests that there is an incremental process that occurs with nonprofit PILOTs similar to other budgeting practices. The lack of statistical significance also suggests that nonprofit PILOTs were unaffected by recessions, fiscal conditions, or most community characteristics.

Table 3. Results of the Utility and Nonprofit PILOTs Models

Concept	Variables	Utility PILOTs	Nonprofit PILOTs
Economic Circumstances	Economic crisis 01	-0.66 (0.67)	0.34 (0.63)
	Economic crisis 02	-0.31 (0.70)	-0.23 (0.49)
	Fiscal Crisis	Economic crisis 07	-0.05 (0.78)
		Economic crisis 08	0.95 (0.61)
		Economic crisis 09	0.13 (1.60)
		Economic crisis 10	0.83 (0.83)
	Community Characteristics	Assessed value	-
		Income level	-7.28 (7.48)
		Family poverty	-11.37 (7.43)
		Unemployment	-1.48 (13.22)
		Aging population	-6.40 (5.82)
		Non-white population	-7.70 (6.53)
Fiscal Institutions (TEL Restrictions)	Municipal expenditure restraint program (2003)	-0.56 (0.85)	-
	Municipal property tax levy limit program (2005)	-0.77*** (0.23)	-
Form of Government	City	-	0.41 (0.50)
	MSAs	-	-0.03 (0.52)
	Professionalism	-	0.18 (0.36)
Government Financial Environment	Debt	2.05*** (0.48)	1.59*** (0.52)
	Ratio of revenues to expenditures	0.25 (0.77)	0.08 (1.56)
	Intergovernmental revenues	-8.97** (3.67)	-
	Property tax rate	-	161.75 (121.49)

Socio-Demographic Information	Population	-9.37** (3.95)	-0.32 (0.77)
	Education	-1.86 (3.09)	1.57 (5.89)
Previous Year Per Capita PILOTs		0.91*** (0.12)	0.94*** (0.01)
Constant		0.51	31.84
N		3535	1134
F/Wald Chi2		185.66	21184.37
R ² (within)		0.73	0.39

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$; two-tailed test

Note(s): Based on Hausman test results, we conducted a fixed effects analysis for the utility PILOTs model and a random effects analysis for the nonprofit PILOTs model. The government type, metropolitan government, and professionalism variables are automatically dropped in the utility PILOTs model results because the fixed effects estimation does not consider unchangeable control variables.

Discussion and Conclusions

This study expanded the exploration of payments in lieu of taxes (PILOTs) both in terms of model specification and PILOTs types. Using Wisconsin municipalities as the units of analysis, we studied municipal PILOTs' receipts in light of economic and demographic circumstances, institutional constraints, and public demands. To test our hypotheses, we constructed fixed effects and random effects regression models for two types of PILOTs, one for utilities and another for tax-exempt properties (e.g., nonprofit hospitals and care facilities, government buildings and properties, and places of worship). When comparing the two models, the findings are quite distinct. The model of utility PILOTs payments is more consistent with our hypotheses than those for nonprofit PILOTs. In fact, we found few variables associated with nonprofit PILOTs payments.

Our findings suggest that 1) all PILOTs are not alike and their different characteristics warrant further examination, and 2) political backlash from seeking payments from tax-exempt entities e.g., places of worship and hospitals, may be much greater than simply changing the reimbursement rate from tax-exempt public utilities. Regarding the former, municipalities have some discretion in their collection of utility PILOTs given that factors such as estimated facility valuation, the inclusion/exclusion of other forms of government such as counties and school, can be adjusted by municipalities. Furthermore, the quotes included in the study demonstrate a clear understanding by local leaders that this fiscal instrument is a tool for helping to cope with fiscal pressures. Conversely, nonprofit PILOTs require the agreement by nonprofit leaders to voluntarily make these payments. Municipal leaders have limited leverage and there is little incentive for nonprofits to make these payments regardless of the fiscal, economic or demographic pressures facing the community. What seems to matter is an historical commitment to creating nonprofit PILOTs. The lagged dependent variable strongly suggests that past commitments by nonprofits to municipalities are the basis for continued commitments.

The first point above cannot be overstated. One of the greatest challenges in conducting this work is creating conceptual definitions. The current body of literature suggests that PILOTs are specific to nonprofits. This is simply not the case, as we have shown here. This matters because the determining factors associated with PILOTs vary by type. Similarly, the operational definition of nonprofits needs refinement, at least when studied within the context of PILOTs. Nonprofit PILOTs tend to be associated with specific types of organizations, e.g., hospitals and

universities (Kenyon & Langley, 2010). The ability to separate out these types of organizations in future PILOTs studies will be important.

Our findings and those by others raise some important operational questions—especially since every identified study to date, including ours, is from the perspective of local government. Nonprofit PILOTs are entirely voluntary, and identifying the rationale for nonprofit leasers to make such payments (e.g., Is it coercive? Truly voluntary? Or somewhere in between?) may go a long way toward our understanding of just how important a role these revenues can play in local budgeting.

Data limitations for this study are noted. We were unable to capture the political environment at the local level, other than TELs adoption. Second, given the nature of the research design, the generalizability of the findings is limited to Wisconsin municipalities. These limitations can be addressed in future research. Given the limited research on PILOTs, we view this study as exploratory in hopes that it draws interest to a topic that has the potential for far-reaching consequences both practically and theoretically.

Notes

1. The major purpose of PILOTs is to financially offset the loss of property taxes from federal tax exemptions (see, US Department of the Interior, Payments in Lieu of Taxes. Retrieved from <https://www.doi.gov/pilt>)
2. It has been suggested that there is an issue where local governments are concerned with the fiscal loss of tax exempt lands and facilities such as hospitals. (See for instance, Foley and Lardner LLP. “Wisconsin Supreme County Concludes Offsite Hospital Operated Outpatient Clinic Is Exempt from Property Tax.” Retrieved from <https://www.foley.com/intelligence/detail.aspx?int=7901>)
3. We obtain this information from the following website <http://city.milwaukee.gov/ImageLibrary/User/pmensa/2016CAFRFinalforPrint.pdf>. City of Milwaukee, WI, Comprehensive Annual Financial Report for Year Ended December 31, 2016.
4. The data were made available from the University of Wisconsin-Extension’s Local Government Center and are available at the following site <http://lgc.uwex.edu/topics/great-graphing-revenues-expenditures-and-taxes-software/>
5. The following website offers information on tax and expenditure limitations (TELs) in the State of Wisconsin https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0012_local_government_expenditure_and_revenue_limits_informational_paper_12.pdf. Wisconsin Legislative Fiscal Bureau, Informational Papers # 12, 2017.
6. Wisconsin utilities are municipally-owned and are regulated by the Public Service Commission (PSC). Thus, the utilities are treated as enterprise funds and the ability to transfer funds to governmental funds is restricted by the state and PSC.
7. The utility and nonprofit models include lagged per capita PILOTs variables. The Durbin-Wu-Hausman values are 0.04 ($p=0.84$) in the utility PILOTs model, and 1.21 ($p=0.27$) in the nonprofit PILOTs model. Based on these results, neither model is concerned with endogeneity issues.
8. Our models and data do not violate regression assumptions. First, both models do not have any serious multicollinearity issues ($VIF=1.04-4.38$ and $1.06-7.17$). Second, the results of a Hausman test, controlling for municipality fixed effects, is appropriate for the utility model and panel data ($X^2=150.29$; $p<0.00$). However, the result of Hausman in

the nonprofit PILOTs data shows that the random effects model is more suitable ($X^2=18.85$; $p=0.28$).

9. To test the robustness of these results, we used a different approach to separate TEL effects from economic recessions and ran the following models: a) with binary TEL and economic recession variables, b) with no economic recession dummies, and c) TELs counters. The results consistently showed negative associations between the property tax limit program and utility PILOTs.

Disclosure Statement

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

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

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

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

Introduction

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

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

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

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

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

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

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

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

Integrating Institutional Logics and Accountability

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

Institutional Logics and NPPP Partnerships

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

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

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

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

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

Accountability Dynamics in NPPPs

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

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

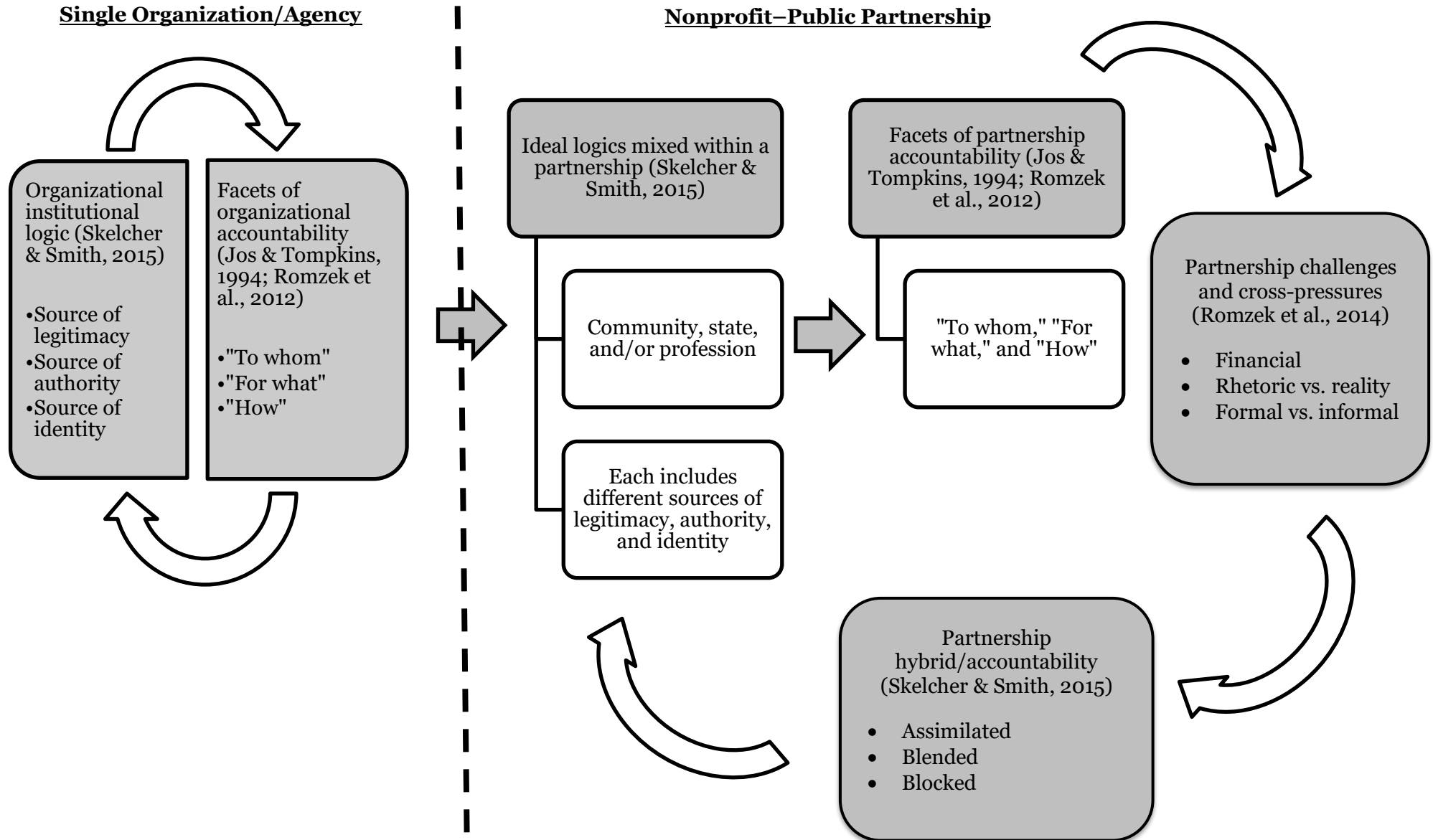
The increase in NPPPs brings its own issues of accountability because, although nonprofits do want to be in these partnerships, these same organizations do not want to be considered only as "vendors" who are simply delivering a program that is fully dictated by governmental wishes (Salamon & Toepler,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

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

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

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

Figure 1. Preliminary Integrated Framework of ILA and Accountability Dynamics



Research Focus

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

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

Three specific questions guide this analysis:

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

Methods

The Case: The Neighborhood Ecology Corps

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

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

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

Data Collection

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

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

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

Data Analysis

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

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

Findings

Initial Under-Defined Accountability Processes and Structures

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

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

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

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

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

Organizational Institutional Logics Regarding Facets of Accountability

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

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

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

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

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

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

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

Table 1. Organizational Institutional Logics and Facets of Accountability

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

Ideal Logics Driving Facets of Accountability within the NPPP

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

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

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

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

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

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

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

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

Figure 2. Organizational Institutional Logics and Facets of Accountability

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

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

Challenges and Cross-Pressures of Accountability Within the NPPP

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

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

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

Table 2. Challenges and Cross-Pressures within the NPPP

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

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

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

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

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

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

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

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

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

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

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

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

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

Discussion

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

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

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

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

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

Conclusion

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

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

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

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

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

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

Disclosure Statement

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Author Biography

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Appendix

Table A1. Interview Protocol

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

accountable to each other?

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

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

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

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

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

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

Is the existing structure of NEC working well?

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

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

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Guilt by Innuendo: The GAO's *Political* Attack on Agency Training Programs, 1940

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In 1940, the Government Accounting Office (GAO) released to Congress a slashing attack on in-house training programs in executive branch departments and agencies. The GAO had always used a strict constructionist approach to evaluate the legality of agency spending on training: *Was it explicitly authorized by Congress?* However, this report was much more of a broad-ranging political and ideological attack on training programs, including accusations of Communist influence and—contradictorily—influence by the Rockefellers. The report can be seen as one of the major attempts by the Congressional conservative coalition to stem the tide of modern personnel administration in the federal executive branch.

Keywords: Public Administration History, Agency Training Programs, General Accounting Office (GAO)

Introduction

When considering the historical image of the Government Accounting Office (GAO) and its role in public administration, one tends to think of it as an apolitical, non-ideological, and straight-shooting agency.¹ Yes, accountants and auditors can sometimes be a bit persnickety and pedantic, but the reliability and solidity of its reports are the accepted norm in federal administration. One of the historical signals of this brand is the post-Brownlow Committee fight over where the GAO belonged. President Roosevelt wanted to transfer most of its duties into the executive branch, while the conservative coalition in Congress fought vehemently to keep the GAO's responsibilities intact and to continue its affiliation with the legislative branch (Roberts, 1995). Histories of the GAO have noted and praised it as the gold standard for careful research and avoidance of politics, hence a positive contribution to the professionalism of public administration and civil service (Brown, 1970; Kloman, 1979; Mosher, 1979; Mosher, 1984; Trask, 1996).

However, there was at least one lapse in the GAO's high-quality organizational culture. It happened in 1940, with a report criticizing agency training programs that used the rhetoric and attack style of Franklin D. Roosevelt's (FDR) conservative critics. Since then, the report has been largely ignored in the literature and has rarely been referred to, even then only in passing

(Doenecke, 1990, p. 247; Rutherford, 2011). This inquiry seeks to bring the oddity of this forgotten GAO report into the historical record.

An obstacle to researching this GAO report is the absence of any archival material in the National Archive's holdings for the GAO (Record Group 411). Before the 1990s, the agency had no retention policies for its working files (Krusten, 2015). Therefore, using the historical research method of triangulation (McNabb, 2018, p. 379, p. 418), sources for this reconstruction were largely limited to public materials, such as Congressional documents, newspaper coverage, and professional publications. A few archival sources were helpful, including the unpublished version of the diary of Interior Secretary Harold Ickes and records of the U.S. Civil Service Commission (CSC). For interpreting and analyzing the historical record, this author relied on an historical evaluation standard Clark used for the origins of World War I (WWI), which he called the logic of "maximum plausibility" for explicating events and motivations (2013, p. 48).

The GAO's Traditional Opposition to Agency Training Programs

The big bang moment of federal activism occurred with FDR's inauguration in March of 1933. He quickly expanded the scope of federal responsibilities in an effort to find a way to end the Great Depression. He was not concerned about precedent, norms, or traditions. The only things that mattered were action and results. FDR's ideological critics found much to dislike, including charges of patronage, illegality, and just about anything that was new.

At the time, the GAO was viewed by conservatives as one of the few effective restraints on FDR's activism. It had the power to deem any spending of Congressionally appropriated funds as legal or illegal, within the scope of an agency's statutory mission or not. All the "t's" needed to be crossed and the "i's" dotted to get past the GAO's scrutiny. At the time, the GAO's approach to making decisions about appropriate spending was based on a strict interpretation of the statutes. Spending was considered legal only if Congress explicitly authorized a particular activity. Vague arguments by New Dealers about implicitly sanctioned activities as falling within an agency's mission and *raison d'être* fell on deaf ears at the GAO.

One of the long-running administrative functions affected by the GAO's narrow view of the law related to agency funding of training for its employees. This was a dogmatic approach that predated FDR. For example, in 1922, the GAO ruled that the Public Health Service could not reimburse its chief nurse for taking a course on health administration at Columbia University. The cost of that training "is not within the scope of the appointment or duties of a nurse." Furthermore, the course was "either for her own improvement or for the improvement of the service generally." She should be denied her salary for the time she was away as well as reimbursement for her tuition and related expenses (US GAO, 1922). Similarly, in 1926, the GAO ruled that the U.S. Department of Agriculture (USDA) did not have statutory authority to send its staffers to training programs run by educational institutions, even though those programs related to their official duties (US GAO, 1926).

The GAO's strict constructionist standards for federal funding of training programs continued with FDR's administration. In 1936, it ruled that the Panama Canal Zone's Police Department could not fund an officer attending a course in scientific training, even if gaining such expertise would benefit the department in fulfilling its general law enforcement mission. The key was that the department had "no statutory provision" to fund training (US GAO, 1936). A few years later, for the same reasons, the GAO ruled that the Labor Department could not fund training of state or local civil servants to improve enforcing the Fair Labor Standards Act of 1938. The opinion

stated flatly that “it is a well-established rule that government officers or employees may not, in the absence of specific statutory authority, be furnished educational courses or other training at government expense” (US GAO, 1939). Such activities were considered to be of personal benefit to the employee, rather than within one’s official duties.

In 1940, one of the Labor Department’s personnel specialists concluded sadly that the Comptroller had “upset the plans of progressive administrators by his adverse rulings” on agency training programs. As a personnel specialist, he was baffled by such a stance because specialized training of current employees was within “the responsibility that the science of management places upon an agency for obtaining effective administration.” The only solution he could recommend was to request that Congress enact, on an agency-by-agency basis, laws that explicitly permitted funding training (Murphy, 1940).

The leaders of the new profession of public administration similarly disagreed with the GAO’s policy. The final report of the Rockefeller-funded Commission of Inquiry on Public Service Personnel in 1935 included a recommendation for “the training *in* the [civil] services of the best administrative talent” (Commission of Inquiry on Public Service Personnel, 1935, p. 17, emphasis added).² Separately, a 1935 conference on training for public service (also Rockefeller-funded) called for agencies to increase post-entry training programs of current employees, focusing particularly on apprenticeships and in-service classes (Lambie, 1935, pp. xii-xiii).³ That same year, a survey by a University of Chicago graduate student identified the existence of several highly specialized training programs within federal agencies, in particular the Federal Bureau of Investigation’s (FBI) school for advanced training of its agents (Devine, 1935).⁴ Like the other extant in-house training programs he was able to find, each was based on congressional authorization.

Reflecting the newer public administration thinking about the importance of training, the CSC released a report in May of 1939 about its planned new role in coordinating training throughout the executive branch. The position paper emphasized the coordinative and consultative roles that the commission would play, a signal to agencies that the commission would not try to impinge on their autonomy regarding what training each had sponsored. Oddly, the 19-page paper made no mention of the GAO’s strict restrictions on training nor any warning to agencies to be careful not to tread too closely to the GAO’s red lines (US CSC, 1939a).

FDR Faces Republican Conservatives in Charge of the GAO

The landmark Budget and Accounting Act of 1921 was the signal victory for good government and public administration reformers who, for years, had been advocating for a president-centric budgeting system. Signed by President Harding, the act created the Bureau of the Budget and assigned the president the duty to submit an integrated annual budget proposal for the entire executive branch. The new law also created a General Accounting Office to audit federal spending. President Harding nominated John R. McCarl, a Republican staffer on Capitol Hill as the GAO’s first Comptroller General. By law, it was a 15-year term and without the possibility of reappointment. The Comptroller General did not serve at the pleasure of the president and therefore was politically untouchable.

Hence, when FDR took office, McCarl still had three years left in his term. Conservative McCarl disallowed many New Deal initiatives based on the GAO’s strict constructionist interpretation of the statutes (not just agency training), neatly fitting with his ideological opposition to the expansion in the scope of government. Similar to the Supreme Court that overruled many New

Deal programs as unconstitutional interference with private business, McCarl was a kind of one-person accounting Supreme Court standing athwart big government.

Roosevelt would have looked forward to McCarl's term ending in mid-1936 and replacing him with a more like-minded successor. In the meantime, President Hoover and Congressional Republicans had placed a kind of back-up time bomb in the GAO. In 1931, Hoover nominated lame-duck Indiana Congressman Richard N. Elliott as Assistant Comptroller General, an office that also had a 15-year term. (Elliott had been defeated for reelection in the mid-term 1930 election, a harbinger of the 1932 Democratic landslide). That meant Elliott would be in office through 1946 and would automatically be the acting comptroller general whenever there was a vacancy in the Comptroller General position. It was a small consolation to New Dealers that Elliott would hit his mandatory retirement age in 1943, three years before the expiration of his term.

Like McCarl, Elliott was a conservative who reflected his times, viewing the role of the federal executive branch as strictly limited. Nicely, the GAO's strict constructionist interpretation of the powers of federal agencies provided a seemingly nonpartisan rationale to constrain the New Deal. As Acting Comptroller General, Elliott continued putting brakes on expansive activities of federal agencies and programs. Two of FDR's most combative and liberal cabinet secretaries, the Treasury's Morgenthau and Interior's Ickes, loudly and vociferously complained about Elliott's rulings undercutting their initiatives, but could do little about it. Morgenthau said that Elliott was trying to be a "czar" of all federal spending and that the GAO had assumed powers "not entrusted to it by law" ("Elliott Called Would-Be Czar," 1938). Ickes wrote a "blistering rebuke" to an Elliott decision limiting operation of cafeterias in federal buildings ("Ickes Scores Elliott," 1940).

FDR did not nominate a successor to McCarl when his term expired in 1936, nor in 1937 or 1938. That meant Elliott was the Acting Comptroller General for those years.⁵ The reason was the reorganization plan, prepared and proposed in 1937 by the President's Committee on Administration Management, known as the Brownlow Committee for its chair. One of its recommendations was a major revamping of the GAO, narrowing its function to post-spending auditing, while the Treasury Department would assume the role of accounting. The congressional conservative coalition vociferously opposed this plan. While this fight was playing out in 1937 and 1938, the president likely did not want to have an incumbent Comptroller General in office with a 15-year term. That would complicate the possibility of changing the office's powers into an Auditor General. Better to leave the office vacant so that the proposed reorganization would have one less obstacle to implementation.

The fight over reorganizing the federal government was a running argument from 1937 to 1939. Eventually and pragmatically, FDR accepted a greatly reduced bill granting him limited reorganization powers subject to a legislative veto. The bill also included a flat prohibition on using those reorganization powers to touch the GAO. It had a similar exclusion for the CSC and many other congressional sacred cows (Lee, 2016).

Having lost the fight to reorganize the GAO, in March of 1939, Roosevelt nominated lame-duck Senator Fred Brown (D-NH) to be Comptroller General. The *Chicago Tribune* promptly criticized the nomination by characterizing Brown as a "100% Yes-Man" to Roosevelt who would reverse the GAO's previous rulings and give greater latitude to New Deal programs and spending (Manly, 1939). Brown was quickly confirmed by his former colleagues and took office in April of 1939. But Brown became very ill in December and was wholly absent from work for about eight months. That meant Elliott was Acting Comptroller General again. Brown finally resigned in

June of 1940, giving the president an opportunity to end Elliott's role as acting head of the GAO. According to *The Washington Post*, high officials in the administration indicated "relief" that Elliott would no longer be in charge because they had "frequently tangled on policy questions" with him ("Brown Resigns," 1941). Within weeks of Brown's resignation, FDR nominated Congressman Lindsay Warren (D-NC) to the comptroller generalship. Warren was confirmed by the Senate in August 1940, but said he would delay his resignation to serve as acting majority leader until House Democrats picked a permanent successor. Warren was not sworn in until November of 1940, meaning that Elliott continued as Acting Comptroller General until then.⁶

In total, Elliott was Acting Comptroller General for about four of the nine years he had served as assistant. For New Dealers, Elliott's permanent demotion after Warren finally took office was "a welcome move" ("Warren Takes Oath," 1940). *The Washington Post's* daily columnist covering the civil service dryly noted that Elliott now "has time on his hands" compared with his previous powerful status as the acting head of the GAO (Kluttz, 1940).

The GAO Report on Executive Branch Training Programs: April 12, 1940

Many GAO reports were reactive, such as in response to a specific development or complicated issue. They were sometimes requested by agencies or Congress. They tended to be as dry as dust, examining arcane matters in the context of the GAO's strict constructionist approach to statutory interpretation. In contrast with that, on April 12, 1940, Elliott submitted a "special report" to Congress on *Schools and Training Courses in Government Departments*. Indicating how unusual it was, its formal subtitle made a point to state that the report had been prepared "pursuant to law" (US Senate, 1940). In his cover message, Elliott said that the GAO's power to initiate such a report was based on the 1921 Budget and Accounting Act, giving it the authority to investigate any matter relating to federal expenditures.⁷

Elliott's cover letter obliquely introduced the reader to the unusual tenor of the report. The subject was that there were "certain" schools and training programs that "appear" to go "far beyond" the red lines of the GAO's longstanding position. First, he flagged a program that sponsored training classes in federal buildings without paying rent. The fees the students paid were "considerable sums," but "no accounting" was made to the government for use of its property. Furthermore, federal costs absorbed by the host agency included "heat, light, elevator service, telephones, etc." Second, Elliott complained that "one society or organization...which is financed by a private foundation or endowment, is being permitted to participate in the activities" of several federal agencies by operating a "so-called internship training" program. It all sounded very sinister and a major threat to conventional government.

The 42-page report consisted of two parts, a "Statement of Facts" (pp. 1–11) and "Details" (pp. 11–42), which were the evidence documenting those claims. The report briefly mentioned training programs in some other government agencies, but this inquiry focuses on its two main subjects: USDA's graduate school and internship programs throughout the executive branch.

Criticizing the USDA's Graduate School

Background

Founded in 1921, the USDA's graduate school provided evening classes for anyone interested in attending, not just USDA staff. Students paid their own tuition, which was quite modest, and the

school coordinated with local universities so that credit from the agency's courses would be transferable toward a degree. In the 1934–1935 school year, the USDA offered 39 courses and attracted 1,514 students, about half of whom were USDA employees (Stockberger, 1935).⁸ The most popular course that year was Elements of Personnel Administration taught by Leonard White.⁹ It had 750 students and a waiting list of another hundred. The school had tapped into a surging interest in formal training in public administration, particularly in White's broad view of what modern personnel management should encompass (including in-house training).

The organization and management of the school was carefully constructed to avoid overt problems with the GAO. It was not an official unit in the department and was ostensibly neither managed nor controlled by the USDA. Furthermore, it did not cost the department anything because the rooms used for evening classes would have been empty at that time of day anyway. Yet, there *was* something of a relationship between the department and the school. For example, in relatively candid off-the-record comments at the 1935 Princeton conference on public administration training, USDA Personnel Director W. W. Stockberger repeatedly used the term “we” when discussing the graduate school. He delicately said that tuition covered expenses “incident” to the school, a claim quite distinct from covering *all* relevant expenses (a detail the GAO later raised) (Conference on Training for the Public Service, 1935, p. 72).¹⁰ Defensively, he acknowledged one USDA employee who “devotes any material amount of his time” to the school (p. 80). Offsetting that cost, he said that the USDA gained a “substantial” benefit from the arrangement because the school donated reference books and other printed course material to USDA's library (p. 72). Nonetheless, the graduate school had attracted some “particular attention” and he meant that negatively (p. 132). Conference participants recognized that the school was treading close to the GAO's red lines (p. 81). Ideally, Stockberger admitted, new legislation could clarify the legal status of the school and perhaps even permit the USDA to cover costs of sending its own employees to the course as in-house training. But, the department had no plans to request such legislation.

The GAO's Facts

In the Facts section of the report (pp. 1–3), the GAO said that the school now had about 5,000 students and offered about 150 courses. The courses covered “wide ranges of subjects” including “advanced subjects usually taught in institutions of higher learning”—implicitly asking why there was a need for the school to offer them. Those topics included sociology, “human conduct, marriage relations, personnel and business management” (p. 2). The insinuation was that these subjects were remote from traditional day-to-day government operations.

Instructors of the courses, the GAO noted, were “principally” USDA employees, raising the possibility that the school was a *de facto* departmental activity. Using a peculiar phrasing, it said instructors were paid “what the school choses to call ‘honorariums.’” Following the money, the GAO inquired with the Internal Revenue Bureau of the legal status of the school, specifically asking if it was a formal and recognized nonprofit? The treasury replied that it “Took the position that the school, being an ‘unofficial’ organization not conducted for profit, need not make income tax returns and pay taxes on its receipts.” Adding to its suspicions, the GAO noted that the formal treasurer of the school was himself a full-time Treasury official who received “a small annual salary” for this work. This insinuated that the treasury's view of the school's legal status might be influenced because a departmental employee handled its finances. The report raised the level of its incredulity about the school by stating that “no accounting has ever been made to the government for any of the school's funds” (p. 3).

The GAO complained that the USDA's authority to operate the program was based on "the supposed authority" from 1892 and 1901 laws and then by a 1938 presidential executive order. However, the GAO's close reading of those laws was that they "do nothing more" than permit making certain documents available to students and researchers. Similarly, the executive order "does nothing more" than permit in-service training courses (if permitted by law as interpreted by the GAO). This was a wholly different activity from evening classes (pp. 1–2).

Regarding the management of the school, the GAO described Dr. A. F. Woods, as its "titular head." This insinuated that he was not *really* the person who ran the school, further implying that regular USDA employees were actually in charge (in particular, staff of Stockberger's personnel office). Woods had retired from the USDA's Bureau of Plant Industry in mid-1938. (He was probably the one Stockberger had referred to in 1935 as the only USDA employee with any substantial involvement in the school). The GAO noted that Woods' civil service pension was \$1,284 a year, supplemented by what the GAO termed "bonuses" from the school of about \$6,500 a year (p. 2).

After examining the curricular materials for the graduate school's courses, the GAO complained about their ostensible political, ideological, and controversial contents. They "deal with the so-called changes generally claimed to be taking place in government and human affairs, and especially those involving government and the conduct of its business." This was evidently a reference both to the New Deal and the professionalization of public administration as embodied in the 1937 Brownlow Committee report. The school copyrighted some of the course materials "under its supposed authorship" and sold them to students. Many of these class readings "are said to have been" printed on USDA mimeograph machines for free. The GAO noted that "it is claimed" by the school that it reimbursed the department for costs incurred by the agency, but the GAO documented payments did not cover "office space, lecture rooms, lights, elevator service (other than the operator), and some physical mimeographing." The school also paid federal rates for materials and supplies, even though it was supposedly not in the USDA (p. 2).

Finally, the report lasciviously noted that the daytime use of many of the rooms the school used in the evenings were occupied by Work Progress Administration (WPA) employees involved in standardizing women's clothing sizes, apparently in order to promote inexpensive mass production. According to the GAO, "it is said" (by whom exactly is questionable) that the daytime work in those rooms included "measurement of large numbers of women as a means of gathering data in furtherance of the project" (p. 3). If this was important, it is odd that the GAO did not make the effort to confirm it. Even if documented, the report did not discuss why this detail was relevant to the legal status and finances of the school.

The GAO's Details

In the Details section of the report on the USDA Graduate School (pp. 11–32), the GAO reprinted extensive excerpts from school materials and from notes of its interviews. These give a more concrete sense of the political and ideological perspectives embedded in the report.

The GAO listed some of the school's courses that triggered its concerns, such as Seminar on Internal Migration, Economic Planning in a Democracy, Economics of Instability, Labor Law and Legislation, the Problem of Unemployment, Labor and the Community, Current Social Legislation, Rural Social Psychology, Problems in the Adjustment of Personality, and Farmers in a Changing World (pp. 11–12).¹¹ The GAO particularly highlighted the many courses in public administration, including Problems of Administrative Management,¹² Supervisory Training,

Principles of Employee Training, and Problems in Administration and Supervision (p. 12). A few pages later, the GAO listed additional courses it was concerned about, including Economics in French and German; Creative Writing; History of Economic Thought; Subsistence Farming; and Value, Price and Distribution (pp. 13–14).¹³ In particular, the GAO flagged a course titled *When the War Ends, What?* It was on “anticipated problems to be faced at the end of the present European war” (p. 31).

The GAO further objected to the courses being taught by federal officials and employees, suggesting this violated CSC guidance. The school was unable to show “express approval” from the commission for apparently violating this guideline. The GAO’s interpretation was that “it appears that the Civil Service Commission has withheld its decision generally, and has reserved the right to determine such matters as they arise,” but—oddly from the GAO’s perspective—had not done anything vis-à-vis the USDA graduate school (p. 14). The GAO also implied that the courses violated a USDA personnel policy banning external employment by employees, specifically “*in schools or institutions claiming to give instruction along the lines of civil-service examinations*” (p. 15, emphasis in original). This insinuated that the graduate school not only was a *de facto* in-service training program in violation of the GAO’s statutory interpretation, but also was specifically geared to passing CSC examinations. Yet, the report provided no examples to prove that any particular course was tailored to help candidates pass civil service exams.

As further proof that the USDA was violating the in-service training ban, the report provided long excerpts of a 14-page booklet issued in 1939 by the USDA’s Office of Personnel on *How to Start a Training Program* (pp. 19–23). To the GAO this was the *pièce de résistance* proving the bad faith of the USDA’s denials that the graduate school violated the GAO rulings on in-service training. Yet, the booklet carefully noted the GAO rulings and precedents. Therefore, while “it may be difficult to draw a clear line of distinction between training and post-entry education,” the publication suggested this criterion: Did the training primarily benefit the agency with only incidental personal or career benefit to the employee or not (USDA, 1939, p. 12)?¹⁴

Sprinkled throughout the Facts section are subtle declarations of incredulity by the GAO’s auditors. Some instructors were “outsiders prominent in certain lines of teaching and activities” (USDA, 1939, p. 12). The rooms used in the day by the WPA were to measure “thousands of women,” including their waistlines (p. 24). Why was the graduate school offering a course on “Famous Women of the World” (p. 24)? A lecture in another course “advertises to the Taylor system [of efficiency], and, apparently, argues for the application of its principles to” federal agencies (p. 28). The lecturer on labor-management relations “expressly refused” to state to the GAO investigators his opinion about labor relations within the USDA (p. 29). Materials on a lecture by Mrs. Walter F. Greenough (from the League of Women Voters) promoted expanding government propaganda: “The Federal Government’s information services doubtless could be better organized and more effectively managed...The point is this: The taxpaying public certainly needs, is entitled to, and as Mrs. Greenough’s lecture shows, wants and will act upon accurate knowledge of governmental affairs...In other words, more power to our information units” (p. 29). The GAO flagged that the brochure for another course “discloses” that “charges are to be made for the lectures” (p. 31). That made it sound like a highly unusual condition buried in the fine print.

Political Guilt by Tenuous Association

The most explosive and politicized insinuation about the USDA graduate school came at the end of the Facts section regarding the course “*When the War Ends, What?*” The GAO noted that

“there may be, and probably is, a tie-in between these lectures and the now well-known and clearly defined movement called ‘Union Now,’ proposing a union of 15 world democracies.” The proposed organization was described in a book by that title written “by one Clarence Streit.” His concept for such a union was “broadly intimated by the president’s last message to Congress on the state of the Union.” Furthermore, “judging by press releases of the past few months, and public utterances of government officials in high places, the movement has gained such headway as to receive official sanction and advocacy.” Similarly, this “movement was prominently advocated at a meeting of the American Political Science Association” (APSA) in Washington, DC in December of 1939. A key detail was that at the APSA annual conference, “the Society for Personnel Administration was organized by government officials, including members of the Council of Personnel Administration” (pp. 31–32).

This dizzying, and openly ideological, accusation was in a chain of eight allegedly linked facts that the GAO presented and reflected the worldview of the congressional conservative coalition. Each charge deserves close explication:

1. That the USDA was offering a course on the current European war and possible post-war outcomes. This could hardly be startling coming from a school providing a multiplicity of courses, including on international relations and public affairs. The European war had been going on since September 1, 1939. Isolationists and the conservative coalition were on a hair-trigger that FDR wanted to get the United States involved in the war instead of staying neutral. The embedded, but unstated, accusation from the GAO was that this USDA course was part of an effort to advocate for the United States entering the war.
2. That “there *may* be, and *probably* is, a tie-in” (emphasis added) between those course lectures and the movement called Union Now. In other words, the GAO was guessing but had no proof. Nonetheless, that was enough to claim a link. That the lectures might touch on an idea advocated in a highly publicized book and subsequent civic movement would be natural. But the GAO offered no proof that the course sought to persuade the students to support the goal of the book. The term “tie-in” could mean anything from direct cause-effect to vague similarity.
3. “One Clarence Streit” sounds either like a police arrest report or a reference to an otherwise obscure person. Beginning in 1929, Clarence Streit had been a reporter for The New York Times stationed in Geneva, Switzerland. He was largely covering the League of Nations and related international developments. His stories were bylined (not a universal practice at the time), making him well-known to readers of the newspaper. In the fall of 1938, the Times transferred Streit to its Washington bureau to begin working there in the spring of 1939.
4. In February of 1939, Harper published Streit’s book *Union Now* (Streit, 1939a). He called for an international federation of the world’s democracies to stand up to the threat that Nazi Germany and fascist Italy posed to international peace. The week before its publication, he gave a series of lectures at Swarthmore College summarizing the key points of his book. The lectures and book were widely covered and reviewed in popular publications, such as *Life* magazine (“Peace,” 1939). Streit followed them up with a lecture tour and radio appearances. A month later, the first chapter of the book was published in pamphlet form (Streit, 1939b). Streit then updated the manuscript and published it in abridged form the next year (Streit, 1940). The book became an “astonishing” publishing phenomenon (Thompson, 1940). About 50,000 copies were sold worldwide, including translations in four languages. By the spring of 1940, the United States edition had gone through 15 printings. Various civic clubs and organizations were created in the United States to promote his ideas. Streit’s proposal, of course, was widely condemned by conservatives and isolationists.

5. That President Roosevelt's state of the union address on January 3, 1940 "broadly intimated" the internationalist theme of the book. Almost any text can be explicated as *intimating* something. The closest FDR got to international cooperation by the democracies was this passage: "We can strive with other nations to encourage the kind of peace that will lighten the troubles of the world, and by so doing help our own nation as well" (Roosevelt, 1969b, p. 2). More colorfully, he urged "fewer American ostriches in our midst" (p. 4). There was no reference to a union of all Western democracies.
6. That in the months after the President's State of the Union address, the executive branch had accepted Streit's proposal as the official policy of the administration. The GAO provided no proof or specifics for such an assertion, merely claiming the evidence was scattered throughout press releases and public statements by unnamed officials "as to" make it official policy of the government. Some of the senior cabinet members were indeed internationalists and called for the United States to stand up to Nazism and Fascism, but their individual statements do not an official policy make. Only the president can make such a policy. The GAO's claim is perhaps that FDR had secretly approved the policy, but kept the knowledge of it from Congress and the press. Such an impossible-to-rebut accusation of a secret administration policy reflected the animosity and suspicion that the conservative coalition had toward Roosevelt. It is accurate that Roosevelt sometimes did engage in secret (or deceptive) activities. But, something as major as a formal merger of the independent democracies was not a policy that could be pursued secretly.
7. The GAO's accusation of the administration's support for an international union of democracies was allegedly corroborated because some individual attendees at the annual APSA conference in December of 1939 "prominently advocated" Streit's idea. Oddly, the GAO omitted a more compelling point: Streit had *addressed* the conference at a general session of all attendees (Colegrove, 1940, p. 124). While he, of course, advocated his plan, the seven-member panel of commentators following his speech roundly criticized it, saying it was "unworkable in this generation" ("Political Science," 1939, p. 1).
8. The final point in the GAO's accusation relating to the USDA Graduate School was that at the APSA conference "the Society for Personnel Administration was organized by government officials, including members of the Council of Personnel Administration." This was a garbled and inaccurate charge linking back to the GAO's criticism of modern personnel administration, including in-house training. However, the nonprofit Society for *Personnel* Administration had been founded in 1937 (Society for Personnel Administration, 1957). Rather, the Society for *Public* Administration (later the American Society for Public Administration) was founded during the APSA conference. A conference session on "Advances in Personnel Administration" was sponsored by this new public administration organization (Colegrove, 1940, p. 121). The factual mistake is very surprising in a GAO report, indicating sloppiness and inattention to accuracy. As for the GAO's reference to the federal *Council* of Personnel Administration (consisting of the human resources [HR] directors of federal departments and agencies), it had been established by presidential executive order in June of 1938 and began operations in February of 1939 (Roosevelt, 1969a, p. 389). That the HR directors of federal agencies would want to be active in relevant professional associations, such as both of these organizations, does not demonstrate a conspiratorial activity.

In all, the GAO was claiming that the graduate school was using governmental infrastructure and money to promote the political movement for a union with other Western democracies that would, from the conservative perspective, threaten the United States' independence and sovereignty.

Criticizing Internships

Background

Another training initiative promoted by the new profession of public administration was the value of internships, sometimes referred to as pre-service training. Such experiences could help prepare college graduates for careers in public service by providing them with direct exposure to the real-world practice of management. This idea was appalling to political conservatives because ideologically it smacked of elitism, leading to the development of an arrogant British-style senior civil service. More tangibly, the GAO was suspicious that exposure to practice by someone who was not employed by the federal government was a violation of spending guidelines. First, there was the principle that the only people who should be hired for the civil service would be those who were *already* prepared and qualified. It was not the role of the federal government to assist private citizens to become qualified for hiring. Second, inevitably the presence of interns would involve some cost to federal agencies for hosting them, a violation of appropriations limitations unless explicitly authorized by Congress.

In 1933–1934, Commerce Secretary Daniel Roper ruminated publicly about establishing a federal school for public administrators, akin to West Point and Annapolis. Short of that, a more modest approach could be an organized effort to link college graduates to public service, such as through internships at federal agencies—at no cost to the federal government. Relatively quickly, a new nonprofit, the National Institute of Public Affairs (NIPA), was founded to help implement Roper’s vision, especially about internships. Brownlow agreed to chair its board of directors, then obtained funding from the Rockefellers, and recruited Frederick Davenport to head it.¹⁵

Beginning in 1936, NIPA operated a federal internship program. College graduates could apply for admission to a nine-month program. Annual cohorts were relatively small, about 30–40 men and women. They were placed full time as unsalaried interns in federal agencies, had weekly evening meetings to discuss their experiences, and met with guest speakers. Interns were also encouraged to enroll in evening graduate courses at local universities. The Rockefeller funding did not include a stipend for the students, it was limited to covering NIPA’s operating costs (Lee, forthcoming).

The GAO’s Facts

In the Facts section of the report (pp. 5–10), the GAO complained that “another practice seems to be growing in the form of so-called ‘internships’ for training persons for entry into the government service” (p. 5). The use of quotation marks around the term internships conveyed the GAO’s view that government should not be in the business of teaching and that these “so-called” internships were somehow fraudulent.

The GAO could not provide any accurate numbers of such internships, “but there are said to be some 30 instances.” It was “unable to obtain a list of those who have been accepted as ‘interns,’ for the reason that the departments and establishments indulging in the practice do not report the facts to the Civil Service Commission” (p. 5). In general, the GAO objected to NIPA’s internship program, particularly because it “is financially supported by the Rockefeller Foundation” (p. 7). Quoting extensively from NIPA publications, the GAO noted with alarm that a large number of interns were placed in personnel offices (eight of the 1938–1939 cohort of 30 interns) and that of 65 interns who had already completed the NIPA internship program, 35 had been hired by federal agencies, nine of whom were now working in personnel offices (p. 9).¹⁶

This recounting of NIPA reflected the internal logic of the GAO's ideological critique: The new broad approach to HR promoted by Brownlovian public administration was a break with the traditional narrow and legalistic concept of civil service. In its summary of the Facts section of the report, the GAO said "The ultimate object of the personnel administration forces is...to govern and control, for the most part, the supervision, conduct, and department of employees generally" (pp. 10–11). Claiming to be an accurate summary "in substance" (i.e., without direct quotes) of an interview with the CSC's training director, the GAO concluded that "the new personnel management set-up...would, to a great extent, deprive supervisory and operating management of control over employees in the government" (p. 11). Many of such new training programs by those personnel offices supposedly violated the GAO spending guidelines. Particularly suspicious was the disproportionate placement of interns and post-interns in personnel offices. This looked like an effort to enhance and institutionalize this new mode of personnel administration contrary to the GAO guidelines.

The longest portion of the discussion of internships in the Facts section focused on an internship "prominent among instances of this character" (p. 5). It was an attack on one intern from the University of Chicago's Law School placed in the legal office of the Department of Interior's Bituminous Coal Division. The GAO based its criticism on a column in *The Washington Post's* daily "Federal Diary." The columnist described it as "a legal internship [*sic*] 'experimental project' in the Interior Department that may develop into a permanent, large-scale program" (Friendly, 1940).¹⁷ The student, Walter Dean, received credit from his law school for the internship, but was not being paid and was not doing any formal office work, thus not overtly violating the GAO expenditure guidelines. His internship was overseen by Abe Fortas, the division's general counsel. The column lauded the idea because most law school graduates "often come to a government job having only read upper-court decisions and with no experience in looking at legislation hot off the griddle, and in translating it into administrative action. By working on current legal problems with other lawyers and administrative officials, it is believed, the would-be federal attorney can equip himself much more successfully." For the GAO auditors, this was not what federal agencies should do, nor were they authorized to do it even if no payment was made from federal funds.

However, the GAO's attack on this single intern focused mostly on a guilt-by-association attack on senior legal officials in the administration (p. 6). It did so by naming names. The chain started with Fortas. The GAO noted that Fortas's wife, also a lawyer, had worked at the National Labor Relations Board (NLRB), a *bête noire* of the anti-union conservative coalition (Horowitz, 2003, pp. 76–77). Now she was at the Justice Department. Next, the GAO documented that the letterhead of the International Juridical Association listed Mr. Fortas as one of the leaders of the association's Washington, DC chapter. Quoting from a 1939 circular from the association, one of its goals was "to influence consideration of, and possible amendments to, the National Labor Relations Act." Furthermore, "the names of several members" of that association "are to be found on the list recently published by the Committee Investigating Subversive Activities as the alleged list of members of the American League for Peace and Democracy. Among the names on that list are those of [Mr.] Fortas" (p. 6). This meant Fortas was a likely subversive and probable Communist. Therefore, anything Fortas did as a government lawyer, including supervising a free intern, made him guilty of being un-American.

There are several important details that do not jibe with this indictment:

1. Congress did not have a "Committee Investigating Subversive Activities." The House had a Special Committee to Investigate Un-American Activities and Propaganda, chaired by Congressman Martin Dies (D-TX).¹⁸ Hence, the Committee was not officially in the

business of naming subversives. By providing an inaccurate title of the committee the GAO misrepresented the committee's legislative assignment.

2. The Committee had named the league as a "Communist 'front,'" a designation different from claiming it was affiliated with the Communist Party (US House, 1939a, pp. 69–71; 1940a, pp. 10–12). Hence, some of the League members and activists could have been Communists, but not necessarily all of them.
3. The list released by the Committee was ostensibly of the members of the League's Washington, DC chapter. But *The New York Times* carefully noted that the document the Committee released was titled "Membership and Mailing List" (Hurd, 1939, p. 1, emphasis added). Therefore, not all names on the list were League members.
4. Most astonishingly, contrary to the claim in the GAO report, Abe Fortas was *not* on the list published by the Committee.¹⁹
5. The League disbanded in February of 1940 ("Peace League," 1940). Therefore, when the GAO released its report, the organization no longer existed.

In all, the tenuous accusation about the legal intern at the Interior Department was factually incorrect and smacked of later tactics of the House Un-American Activities Committee and Senator McCarthy.

Regarding NIPA, the Facts section on internships consisted mostly of long quotes from NIPA publications (pp. 7–9) as documentation of the GAO's criticisms. The report re-emphasized NIPA's link to Rockefeller funding when it noted that a NIPA program unrelated to internships (management training for Native Americans employed by Interior's Bureau of Indian Affairs) was similarly funded by Rockefeller's "Spellman Foundation" (p. 9).²⁰ If an outside organization was subsidizing placement of non-employees in federal agencies (and other management training), then this implied the possibility of subverting the impartial expertise of civil service with an external agenda. In this case, Rockefeller's money was facilitating a transformation of public administration that conservatives opposed.

The GAO's Details

In the Details section of the report (pp. 40–41), the GAO presented more information on the legal intern at the Interior Department. It summarized an interview that the GAO investigators had with Assistant Secretary E. K. Burlew. He said "in substance" that *The Washington Post* column "appeared to be factually accurate," that the idea for it came from Secretary Ickes, that the intern's training "had no connection with the only instruction work of the department" authorized by law (for stenographers), that the intern's work "is of some value" to the government even though he was prohibited from doing (paid) work, and that Ickes hoped to expand the experiment to cohorts of 10–12 legal interns from the University of Chicago. The GAO's details concluded with the text of the CSC's formal policy on "Work Assignments of Internes [sic] in Public Administration" (US CSC, 1939b) adopted in December of 1939 (p. 41). The GAO implied that the legal internships at the Interior violated the commission's policy.

Examining the Authors of the GAO Report

Authors of GAO reports were traditionally anonymous, but this report accidentally included their names. When reproducing a letter to the GAO from the Census Director about the bureau's training programs, the opening line of the letter was: "On September 8 [1939], Messrs. Parker, Barger, and Garber, representing the Division of Investigations of the General Accounting Office, called at the census bureau and requested information" (US Senate, 1940, p. 38).

Based on independent sources, it is possible to document that Parker was J. Murray Parker, a young attorney and a relatively nondescript and common type of GAO staffer (Hart, 1938; “Engagements,” 1938). However, based on available public sources, this researcher could not identify Garber definitively. He may have been Don M. Garber, a federal civil servant at the time. The lack of further information about him can be interpreted as meaning that he, like Parker, was a relatively standard-issue GAO employee with little to no public, let alone political, profile.

The third staffer working on this report was attorney Harry S. Barger. Before and after working for the GAO, his employment history included political entities hostile to the New Deal. He had initially been hired by the U.S. Justice Department during President Hoover’s administration. Then, FDR’s new Attorney General relieved Barger of the main case he was working on, claiming that Barger had bungled its prosecution, and asked him to resign (Associated Press, 1933). From 1934 to mid-1938, he worked as an investigator for two units of the Interior Department (US House, 1943a, p. 226). After the GAO training report had been released, the Interior claimed Barger “was involuntarily separated from the service. After his dismissal, this gentleman filed voluminous charges with the Department which, after careful investigation, were found to be without any basis in fact” (Fortas, 1940).

Before joining the GAO, Barger’s employment became more politically and ideologically oriented. In the fall of 1938, he worked for the Senate’s conservative-dominated Special Committee to Investigate Senatorial Campaign Expenditures and Use of Governmental Funds, i.e., the administration’s use of federal relief funds to help or hurt particular candidates. (This was the election when FDR tried to purge the Democratic Party of conservative senators and congressmen). According to a conservative reporter: “The report on the Tennessee situation, most sordid to reach Washington this year, was laid before the Senate committee investigating campaign expenditures by the committee’s special investigator, Harry S. Barger” (Fleming, 1938, p. 1).

In late 1938, he was hired by the GAO for its investigations division. The GAO quickly detailed him to the House Appropriations Committee to be an investigator for a subcommittee looking into conservative allegations of politics and misuse of federal funds by the WPA (US House, 1939b, p. 504). A headline from the conservative *Chicago Tribune* gave a sense of the committee’s focus: “Tennessee WPA scandal found true by inquiry” (Edwards, 1939). In 1942, the GAO lent him to the House Merchant Marine and Fisheries Committee to head an investigation of wartime shipbuilding contracts (US House, 1943a, pp. 201–202).

Barger left GAO in mid-1943 and was hired as the chief investigator and assistant general counsel for the House Special Committee to Investigate the Federal Communications Commission (FCC). Its thesis was that the FDR administration bent FCC’s radio regulatory powers for political benefit (US House, 1943b, pp. 94–95).²¹ By 1948, he was back working for the House Appropriations Committee (US House, 1948, p. 86). The next year, he began working for the nonprofit National Economic Council, Inc. to lobby for very conservative causes (US House, 1949, pp. 159–60). For example, in 1950, he testified against ratification of the Genocide Convention (US Senate, 1950, pp. 302–308). Kampmark characterized his testimony as fearing “the invasion of Orwellian thought-police controlling the mode of speech and manner of social interaction” within the United States (2005, p. 94). Barger died in 1954 (“Harry S. Barger,” 1954).

Media Coverage

The release of the GAO report triggered modest reporting in newspapers that covered capital news intensely. While not rising to the level of a national story, the topic was more of an “inside baseball” kind of story of high interest to DC-oriented readers. For *The Washington Post*, it was front-page news. The lead paragraph crystalized the content and tone of the report: “The Department of Agriculture’s graduate school and similar intra-governmental institutions for the advancement of learning among federal employees [sic] lack full authority of law and fail to account for funds obtained in tuitions and fees,” it said (“Report Hits Agriculture,” 1940, p. 1). *The Baltimore Sun*’s coverage had a distinctly negative slant: “New Deal departments and agencies, it was disclosed today, have built up within themselves one of the largest educational establishments in the country” (Trussell, 1940). The afternoon *Star* ran a reaction story, first summarizing the “critical” GAO report, but also a defense of the programs by the head of the USDA graduate school (“Graduate Schools,” 1940). Conservative Senator Frederick Van Nuys (D-IN) obliged a reporter writing a reaction story by saying that, based on the news coverage (he hadn’t read the report yet), he was concerned about the “scope” of educational activities revealed by the GAO and called for a Senate hearing to investigate the GAO’s charges (“Van Nuys Asks,” 1940). A few days later, the *Christian Science Monitor* asked: “Have government clerks, in building up the most extensive systems of ‘in service’ training in the country, carried their educational ambitions beyond legal limits?” (“Congress Urged to Limit,” 1940).

Congressional and Executive Reactions

The GAO’s report had been addressed, as customary, to the Vice President (as Senate president) and the House Speaker. Following routine procedures, they referred the report to the committees with jurisdiction over the subject: The Senate and House Committees on Expenditures in the Executive Departments (86 *Cong. Rec.* 4464, 4466).

With the exception of Van Nuys’s immediate reaction supportive of the GAO, other congressional reactions were negative. John J. Cochran (D-MO), chair of the House committee the report was referred to, quickly attacked it. The day after the release of the report, he said on the floor of the House that the report was “plain political bunk.” Regarding the USDA graduate school, he said this “is the first time the school has ever been subject to any criticism.” The stenographer then inserted “[Applause]” after that statement, indicating that FDR’s supporters in the House agreed (86 *Cong. Rec.* 4587–88). Cochran also inserted in the *Congressional Record* materials from 1931 justifying the USDA graduate school as a way to demonstrate that it was a long-standing institution and, impliedly, had nothing to do with any political or ideological controversies arising from the New Deal.

Over the next few weeks, he inserted additional detailed responses to the GAO report that he received from NLRB, USDA, and CSC objecting both to factual errors in the report as well as its misleading characterizations (86 *Cong. Rec.* 2419, 2947–48). In particular, Winston Stephens, the CSC’s training director, objected to just about everything attributed to him in the summary portion of the Facts section (pp. 11–12). Comments that the GAO purported to be his from the interview “are seriously at variance” with what he said and believed. The “portion of the report dealing with my interview by the investigators reveals a complete misunderstanding or misrepresentation of the views which I expressed in that interview.” His only explanation for what the GAO claimed he had said, given that the GAO staff did not take any notes during the interview, was that they were “colored by *someone else’s views* or information gained from other sources by the investigators” (Stephens, 1940, emphasis added).

The report's comments about the legal intern in the Interior Department triggered the strongest reactions. Ickes was unwilling to let the allegations go unanswered. In his diary, he fumed that the intern was being criticized even though he received no compensation and even had to pay his costs of living in Washington, DC. Ickes was particularly inflamed by the attack on Fortas, including the gratuitous reference to Mrs. Fortas also serving in a federal agency as a lawyer. He was insulted by the claim of Abe Fortas' "alleged connection with communistic groups. The whole thing was a base and untruthful political attack." Ickes was convinced that the report was intended to have a "political effect" on the administration. He also expressed his ongoing disappointment that "the president is trifling with this situation" of permitting a conservative ex-Congressman to serve indefinitely as Acting Comptroller General when it was clear that FDR's current appointee was in such ill health that he would never return to duty (Ickes, 1978, p. 4345). More publicly and a bit more politely, Ickes told the *Post* that the GAO had gone "outside the statues and far afield" when questioning the internship. It was "beyond" him to understand why the GAO did it (Ryan, 1940).

Parallel to Ickes's public statement, Fortas sent a formal departmental letter to Cochran rebutting point-by-point the mistakes and errors in the GAO's discussion of the legal intern. They included that the intern had already finished his assignment and was back at the University of Chicago Law School, that after returning to school he voluntarily wrote a helpful legal research paper for Fortas, that the GAO lacked jurisdiction to investigate the internship because no federal expenditures were involved, that the Bituminous Coal Act of 1937 explicitly authorized accepting voluntary and uncompensated services (50 *Stat.* 73), that Fortas was not on the American League for Peace and Democracy membership and mailing list released by the House Committee on Un-American Activities, and that the report's reference to the International Juridical Association was "utterly immaterial and irrelevant to the subject matter" (Fortas, 1940).

Then, nothing happened. On April 25, Senator Van Nuys asked members of the Senate Committee if they supported holding a public hearing to discuss the report (Ryan, 1940).²² Evidently the answer was negative, because it did not occur. Similarly, Cochran never held a House hearing on the report, content to insert agency rebuttals in the *Congressional Record*. In June, conservative Congressman Dewey Short (R-MO), in an aside during a floor speech on a military spending bill, referred to the GAO report and said that despite the subsequent attacks on it, he was "sure it is complete and accurate" (86 *Cong. Rec.* 7893).

The audit faded in importance rather quickly in mainstream news outlets. In September, when the USDA graduate school announced that it was initiating more courses relating to national defense, the *Post* coverage reminded readers of the GAO's "attack" on the school and other training programs back in April, but otherwise focused on the new offerings themselves (DeVore, 1940). When the GAO report was released, the U.S. Office of Education's widely circulated monthly *School Life* was in the midst of an 11-part series on educational programs in federal agencies. Three months after the report, it published the installment on USDA training. The article included a detailed summary of the operations of the graduate school and wholly ignored the GAO report, other than making a point that it was "a nonprofit institution" (John, 1940, p. 298).

On the other hand, the GAO report continued as grist for the conservative mill for the next year. In June 1941, during a floor debate, Congressman George Tinkham (R-GA) mentioned the GAO's assertion that there was a tie-in between the graduate school and Union Now. Therefore, he said, "The time has come to cleanse the United States government of those seditious individuals, particularly those in high places, who would destroy the independence of the United

States, subvert her national integrity, and nullify her constitution” (87 *Cong. Rec.* 5266). A few months later, the newsletter of the isolationist America First Committee cited the GAO report as evidence that FDR supported Streit’s Union Now movement (America First, 1941). Similarly, the conservative *National Republic* told readers that “Congressional investigation...disclosed that certain departments have been issuing, as study material for government employes [*sic*], ‘Union Now’ lectures” (Steele, 1941, p. 2).

After that, the report largely disappeared from political and media attention to become a historical curiosity and relic. Time and practice, the new leadership at the GAO, and the national defense mobilization had passed it by.

Conclusion

The GAO report criticizing agency training programs can be analyzed in the context of the politics of its time. First, as Ickes complained in his diary, it was released during a parlous political moment. In the spring of 1940, FDR was keeping his options open about running for an unprecedented third term. Even if he stepped down, conservatives and Republicans were in heat to win back the White House and dismantle FDR’s legacy of big government as quickly and completely as possible. The anti-training report was one small piece in a larger mosaic of the ideological critique of FDR’s expansive approach to public administration.

Second, the report came out after the beginning of WWII in Europe (Pearl Harbor was more than 1½ years away). Isolationism was at a fervent high. Perhaps the minor subject of expanding training by the federal government invisibly invoked a larger dread of what a national mobilization to fight an external threat would include. Training, after all, was a central element of the military, such as basic training for draftees, training maneuvers, and trainer airplanes. At the time, there were vehement arguments about enacting a peacetime draft (Congress passed it later that year, in September). Perhaps, if viewed as a dog whistle for something else, the attack on civilian training programs was a reflexive viewpoint of isolationism and neutrality. The political and ideological logic may have been that *nobody* in the federal government needed training as long as the country stuck to Fortress America.

Third, the report seems like a warm-up exercise for the methods of political attack on so-called un-American activities. The audit has many examples of what was gradually perfected over the next decade: insinuation, guilt by association, suspicion, accusations without proof, sinister inferences, innuendo, and disregard for accuracy. It was a toxic brew, unbecoming of the GAO as a fact-based accounting agency.

More generally, the story of the 1940 GAO attack on agency training vividly reconnects the twenty-first century observer to how threatening a Brownlovian public administration looked to small government conservatives. It illustrates how modern public administration was an ideological threat and competitor to pre-FDR norms. Administrative management, the term used by the Brownlow Committee, was much more than merely a reshuffling of organization charts to reorganize the executive branch. Rather, it presented a new paradigm for the unelected side of government, with internal logic, values, and imperatives. For example, the committee endorsed “modern types of management in National Government best fitted” for the times (US President’s Committee on Administrative Management, 1937, p. 2). Regarding personnel, “a thoroughgoing modernization and extension of personnel administration is required” (p. 7). That should include giving “particular attention to a number of important aspects of personnel

administration which are now inadequately performed. These include training within the [civil] service” (p. 10).

The GAO’s report can be seen as a rebuttal to the Brownlow Committee. It is sprinkled with comments opposing the new Brownlovian public administration in general and, more specifically, any broader approach to personnel management, including training. For example, the report criticized:

- “the so-called changes generally claimed to be taking place in government and human affairs” (US Senate, 1940, p. 2)
- “the ultimate object of personnel administration forces is to bring about” major changes in the status quo (p. 10)
- the “new personnel management set-up” as different from traditional approaches (p. 11)
- USDA’s broad approach to personnel management and training by relying on “the supposed authority” in some laws for the statutory legitimacy of the graduate school as well as citing a mere presidential executive order to “claim additional authority” to operate the school (pp. 1–2)
- agencies “indulging” in “so-call ‘internships’” (p. 5)
- course instructors who follow “certain lines of teaching and activities” (p. 12)

To suspicious outsiders, big government—including the seemingly minor detail of in-house training—was an existential threat. No wonder the conservative rhetoric was so over-the-top against it. To them, it looked like the outcropping of a bigger and more radical revolution in the public sector rooted in the Brownlow Committee. As a legislative agency, the GAO was generally susceptible to the viewpoint of Congress’s dominant conservative coalition. More particularly, at the time of this report, it was led by a former conservative Republican member of the House and one of three GAO investigators was a conservative activist. In that context, the GAO report embodied the remnants of a romanticized view of the good ol’ days of small nineteenth century government. The GAO’s criticism of agency training programs was perhaps akin to the scream of the *ancién regime* engaging in a rearguard attempt to hold back the tsunami of big bureaucracy.

Notes

1. In 2004, the GAO’s full name was changed from General Accounting Office (established 1921) to Government Accountability Office.
2. The three members of the President’s Committee on Administrative Management had participated in this study. Louis Brownlow and Charles E. Merriam served on the commission and Luther Gulick was its staff director.
3. Brownlow chaired the conference and Gulick was one of the invitees. However, the conference focused more on pre-employment university-based training programs in public administration and on unpaid internships sponsored by appropriate nonprofits. Indicating the underwriting of the conference, invitees included Stacy May of the Rockefeller Foundation and Guy Moffett of the Rockefeller-related Spelman Fund.
4. To qualify for hiring as a special agent of the FBI, the applicant had to be either a lawyer or accountant.
5. Similarly, and perhaps for the same reason, the president was content to let Treasury official Daniel W. Bell serve as acting director of the Bureau of the Budget (BOB) from 1934 to 1939.

6. While all this was happening, FDR was running for an unprecedented third term. Had he lost to Willkie, Warren would have already begun a 15-year term before Willkie's inauguration, saddling Republicans with a Democratic Comptroller General.
7. The statutory rationale was so that the GAO could, on its own initiative, make recommendations for "greater economy or efficiency in public expenditures" (42 *Stat.* 26). However, this report did not focus on that very specific legal standard with any great emphasis. At the time, critics of the report did not make the argument that the report went beyond the delegation of power to the GAO in the law—an argument that would have turned the tables on the GAO, given how frequently it based its decisions against agency training on a narrow interpretation of statutory language.
8. Occurring five years before the GAO audit, this published version of Stockberger's presentation to the 1935 training conference appears nonetheless to have been carefully edited and worded to avoid giving ammunition to the school's ongoing critics.
9. White was on leave from the University of Chicago's Political Science Department to serve on the three-member CSC. He had been appointed by FDR in 1934 to serve in the slot designated for the minority party, i.e., as a Republican.
10. The off-the-record transcript was considered confidential and only 71 copies were circulated. Copy #59, sent to BOB Director Harold Smith (who attended), is in the Hathi Trust online collection. The formal conference report (Lambie, 1935) was a sanitized version of the proceedings.
11. In this initial listing of course titles (another list was on pp. 13–14), the GAO included the names of only two instructors, Mordecai Ezekiel and David Ziskind. That both names sounded Jewish suggests subtle anti-Semitism. Ezekiel had a Ph.D. from Brookings and was an economist at the USDA. Ziskind, a lawyer at the Department of Labor, had a Ph.D. from Johns Hopkins University.
12. Administrative management was the term used and pushed by the Brownlow Committee.
13. The second listing of courses duplicated some previously listed on pp. 11–12. Particularly odd was that this listing not only included "Economics of Instability" again, but listed it twice—once without naming the instructor and, separated by only one other course title, again with Ezekiel's name. This not only indicated sloppy editing, but also a data dump by the GAO staffers of everything they had into the Facts section.
14. Based on information on the inside title page, the booklet was distributed to federal personnel officers on the mailing list of the Society for Personnel Administration's bulletin, most of them in the capital.
15. Davenport, a former political science professor and former congressman (R-NY), had also been appointed by FDR to chair the new Council of Personnel Administration.
16. The GAO also misstated which federal agency published the reference book *US Government Manual*. The report said it was issued by the "successor" agency to the National Resources Board (p. 6). This was the National Resources Planning Board, a unit in the new Executive Office of the President, established by FDR in 1939. Rather, the *Manual* was published by the Office of Government Reports, a different agency in the Executive Office of the President, also created in the fall of 1939. Correct publication information about the *Manual* would have been easily available to the authors of the GAO report, including updated editions released in October of 1939 and February of 1940. The conservative coalition particularly despised the idea of government planning, likening it to communism. The gratuitous and mistaken reference to the planning board demonstrates the lengths the GAO would go to discredit training programs.
17. In those days, there was not a standard spelling for internship.
18. In 1945, it became a permanent standing committee and renamed the House Un-American Activities Committee (HUAC).

19. The list was published as part of the record of a committee public hearing on October 25, 1939 (US House, 1940b, p. 6404–17). However, the published version of the hearing omitted a disputatious discussion amongst committee members about the propriety of making the list public. For the deleted portion, see 85 *Cong. Rec.* 1034–35 (1940). Later that day, on the floor of the House, a Republican member asked for unanimous consent to insert the list in the *Congressional Record*, but a Democratic member objected (ibid, 879). The list was published the next day by the conservative *Washington Times-Herald* (“List of Names,” October 26, 1939, p. 19). The GAO also mistakenly claimed that Thomas Emerson, NLRB’s assistant general counsel, was on the list (p. 6).
20. The report doubly erred. It misspelled the maiden name of Mrs. John D. Rockefeller, Sr.: Spelman. Also, there never was a Spelman *Foundation*. After her death in 1915, her widower established the Laura Spelman Rockefeller Memorial. In 1929, several family-related charitable activities, including the Spelman Memorial, were merged into the Rockefeller Foundation. Before disbanding, the memorial allocated \$10 million to a new Spelman Fund of New York. The latter organization funded many projects related to the professionalization of public administration, including NIPA. The fund dissolved in 1948, when it had distributed all its money.
21. The committee’s general counsel in 1944, and Barger’s boss, was John J. Sirica, famous in the 1970s as the federal district judge at the trial of the Watergate burglars.
22. Apparently, it was Van Nuys who arranged for the report to be published (US Senate, 1940). It was not published by the House, probably because Cochran did not request it.

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They *Pay* People to Work Here? The Role of Volunteering on Nonprofit Career Awareness and Interest

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Individuals have several possible points of introduction into the nonprofit sector including parental socialization, volunteering, and academic engagement. However, little is known in regard to how individuals learn about the nonprofit sector as a place of employment and become interested in nonprofit careers. Individuals are often exposed to nonprofit “work” for the first time as a volunteer. This research examines the particular experiences nonprofit employees had prior to their entry into the sector that may have influenced their selection of a nonprofit career. Results of this mixed-methods inquiry indicate that volunteering is an important conduit, as it allows people to see that paid employment exists in the nonprofit sector and allows them to better understand the various career options and career trajectories available to them. Finally, this paper discusses the practical implications for nonprofit practitioners and academic advisors, and their roles in connecting service to career.

Keywords: Nonprofit Careers, Volunteering, Happenstance Learning Theory

Introduction

A Changing Nonprofit Workforce

Research has provided a considerable amount of data about the nonprofit workforce, both globally as well as at the individual level. In 2003, the nonprofit workforce in the United States included 12.7 million people. By 2013, the sector employed more than 14.4 million people, comprising over 10.6% of the total workforce in the United States. The nonprofit sector workforce grew by 14% growth between 2003 and 2013. Nonprofit employees earned a total of \$634 billion in wages during that time, making the nonprofit sector the nation’s third-largest employer (McKeever, Dietz, & Fyffe, 2016; Salamon, Sokolowski, & Geller, 2012). The sector’s growth outpaced that of the private sector, even when accounting for the impacts of the 2008 recession. Unpaid volunteer labor also contributes substantially to the nonprofit workforce, with over 62.8 million individuals (or 25.3% of the population) over the age of 16, volunteering for nonprofits. Collectively, the work of these volunteers was worth \$179.24 billion in 2014 (McKeever, 2015).

Alongside overall growth of the nonprofit workforce, general workforce demographics are changing. The Baby Boomer generation is the largest generation in the history of the United States, consisting of approximately 80 million Americans. With the youngest members of that generation hovering around the age of 55 in 2015, a wave of retirements is upon us and some are calling this the “silver tsunami” because of its impact on all facets of the economy. This is reflected in the nonprofit workforce as well. Nearly 73% of current nonprofit leaders belong to the Boomer generation, with 55% over the age of 50 (Hull Teegarden, 2004). Research shows that this generation will transition out of the sector in two waves, with one wave beginning in 2010 (although the researchers at that time could not have been aware of the impending economic crisis) and another peaking in 2020 as the last half of the Boomers reach traditional retirement age (Hull Teegarden, 2004).

At the individual level, researchers have found nonprofit employees to be more intrinsically motivated than their peers in the public and for-profit sectors. Nonprofit employees particularly enjoy the contribution their work makes to their communities (Benz, 2005; Leete, 2006; Light, 2002; Lyons, Duxbury, & Higgins, 2006; Mirvis & Hackett, 1983; Onyx & Maclean, 1996; Preston, 1990). Nonprofit employees also volunteer more than their for-profit and public sector peers (Hansen, Huggins, & Ban, 2003; Lee, 2012; Lee & Wilkins, 2011; Light, 2002; Park & Word, 2009; Rotolo & Wilson, 2006; Wuthnow, 1994). These data show that those working in the nonprofit sector not only demonstrate a commitment to service in their professional lives, they do so in their personal lives as well.

Implications of Sector Growth on the Workforce

The growth of the nonprofit sector, combined with the impending retirement of the Boomer generation, will create the need for better (and more deliberate) recruiting strategies. Significant workforce shortages will occur in the nonprofit sector and staff will be needed to cover the retirement of the Baby Boomers, the increase in capacity due to changes in policy, as well as the overall increase in the number of nonprofits that are formed each year (Casner-Lotto, 2007; Kunreuther & Corvington, 2007; Tierney, 2006).

Although the shortages Tierney (2006) and colleagues (Kunreuther & Corvington, 2007) discuss reflect the impacts on executive-level staff, and not those occurring at the entry level, it is reasonable to assume that at least a portion of future nonprofit managers will be promoted either internally or from other nonprofit organizations, thus creating a chain of vacancies. Internal promotions could create an upward cascade opening positions at the entry level. This is the case when positions are filled internally *or* externally, as the chain of vacancies is created in another organization by an employee leaving his or her position (White, 1970). Further, it is remiss to assume that older employees work only in the executive function. The need for qualified staff will be felt in all organizations, at all levels.

Although we know a fair bit about the nonprofit workforce in terms of demographics and motivation, there is still much to learn. In particular, little is known about how individuals initially become aware of careers in the nonprofit sector, especially when the idea of a nonprofit career is not necessarily something that is well known or understood. After all, most children do not typically say that they want to be a development officer when they grow up. Unplanned events that expose individuals to the work of the sector are a common point of introduction to nonprofit careers (Flanigan, 2010; Nelson, 2017; Schlosser, McPhee, & Forsyth, 2017). Understanding specifically which events have more, or less, influence on this awareness will allow nonprofits to better target potential populations of individuals in their recruitment efforts. This should ensure that an adequate number of nonprofit professionals are being hired and trained to fill future

positions of leadership. Thus, this research explores the role of volunteering as a chance event that introduces individuals to the work of the nonprofit sector.

Literature Review

Nonprofit Career Awareness

With a looming employment shortage, scholars of nonprofit studies have begun to take notice of entry and employment into the nonprofit workforce. Previous research has shown several mechanisms and patterns that serve as a general introduction to the nonprofit sector for individuals. These include volunteerism, service-learning, and socialization (Aronson, 1999; Astin, Sax, & Avalos, 1999; Bekkers, 2004; Bekkers, 2007; Erikson, 1968; Flanigan, 2010; Hackett, Esposito, & O'Halloran, 1989; Janoski, Musick, & Wilson, 1998; Janoski & Wilson, 1995; Jones & Abes, 2004; Kelman, 1961; Nemenoff, 2013; Onyx & Maclean, 1996; Stritch & Christensen, 2016). Each of these mechanisms also has the ability to create awareness of, and interest in, careers in the nonprofit sector. This research connects those mechanisms through the overarching framework of happenstance learning theory (HLT), which suggests that career development and selection are often the products of learning from chance events. Specifically, this literature review examines the role of volunteering as a chance event that leads to nonprofit career awareness. The literature review also examines volunteering as a “socializer” to the work of the nonprofit sector.

These lines of inquiry are independently developed since there has been no research that has analyzed the interconnectedness and effects of these experiences on nonprofit career awareness or career decision-making. Additionally, literature about career decision-making has yet to focus on the nonprofit sector, specifically. Thus, there is a lack of scholarship that identifies the impact of early-life experiences on awareness of, and interest in, paid employment in the nonprofit sector.

Volunteering and the Nonprofit Workforce

There are ideological similarities between nonprofit employees and those who volunteer on a regular basis. These similarities may create a natural talent pool from which to hire. Both nonprofit employees and volunteers are motivated by their values and beliefs and both claim that service is an integral part of their identity as an adult (Bekkers, 2004; Finkelstein, Penner, & Brannick, 2005; Rose-Ackerman, 1996; Selznik, 1992). The importance of community engagement and volunteering extends beyond giving and continued engagement as individuals age; these experiences not only give people hands-on experience, but also provides them with insight into the working world of nonprofit organizations.

The benefits of volunteering can be mutual: for the nonprofit, volunteers help carry out key tasks of programming, fundraising, and administration and they have the opportunity to “pre-screen” potential job candidates (Edwards, Mooney, & Heald, 2001). For the volunteer, he or she can learn on-the-job training, gain a widened professional network, and learn more about a particular organization (Clary & Snyder, 1999; Lubove, 1965; Musick & Wilson, 2008). Volunteers are also able to see how their skill sets and knowledge can contribute to a nonprofit's service delivery. Research has confirmed that some volunteers do seek employment in the nonprofit sector after meaningful and successful volunteer experiences (Houston, 2006; Lee, 2009). However, if volunteers are to see their experience as an introduction to employment opportunities in the sector their assignments must be relevant and meaningful, and they must allow volunteers to contribute to the overall organizational mission in some capacity. The next section discusses the influence that volunteering can have on nonprofit career development.

HLT and Volunteering

Several psychological theories point to the importance of socialization on eventual career decisions. Social learning theory asserts that individual action is explained by the interaction of personal and environmental determinants (Bandura, 1977). Happenstance learning theory, a derivative of social learning theory, suggests that human behavior and eventual career selection is the result of learning experiences that are created in both planned and unplanned situations (Krumboltz, 2009, p. 135). Moreover, career selection is not a product of one of these influences at one point in time but is instead the result of accumulated environmental and learning experiences and influences that shape preferences over time. In essence, the propositions of HLT include an inherent assumption that people are subject to unpredictable environmental events that shape not only their available opportunities but also the way they perceive and react to situations (Krumboltz, 2009; Krumboltz & Levin, 2010; Mitchell, Jones, & Krumboltz, 1979). This is particularly salient for paid careers in the nonprofit sector, as they tend to be a relatively unknown entity and are often the result of chance events—not intentional choices (Flanigan, 2010; Nelson, 2017; Schlosser, McPhee, & Forsyth, 2017). The sections below examine the theoretical relationship between volunteering and career development through the lens of HLT.

Genetic Endowment. Genetic endowment describes how qualities like gender, age or generation, and race or ethnicity may limit or enhance an individual's occupational aspirations and choices (Betz, 1986; Betz & Hackett, 1981; Datti, 2009; Krumboltz, Mitchell, & Jones, 1976). People are inclined or disinclined to enter particular career fields because of attractive options available to them. Women, for example, might be more likely to seek or obtain employment in certain fields because they feel more successful in that work (Betz, 1986; Betz & Hackett, 1981). In contrast, a female high school student might be interested in engineering, but might not be encouraged to learn more about that line of work or accepted in that classroom environment by other students or teachers. As a result, the student may not pursue additional coursework due to the socialized perception of barriers to entry and/or the negative experiences in the classroom. Access to careers can also be defined by age or generation. For example, someone from the Silent Generation would have been unlikely to seek a career in nanotechnology when he or she was younger, and someone from younger generations probably would not find a career as a lamplighter today, simply because these jobs would not exist when these individuals were entering the workforce.

Environmental Influences. Young people are initially socialized into volunteering either through their family or other influential individuals within their environment (Bekkers, 2007; Finkelstein, Penner, & Brannick, 2005; Hustinx, Cnaan, & Handy, 2010; Janoski et al., 1998; Rosenthal, Feiring, & Lewis, 1998; Sundeen & Raskoff, 1994; Wilson & Musick, 1999; Wuthnow, 1995; Yates & Youniss, 1998; Youniss, McLellan, Su, & Yates, 1999). Happenstance learning theory suggests the same is true for careers. A family's values communicate a certain set of preferences to a child, which then present a set of career options based on those preferences (Aronson, 1999; Erikson, 1968; Hackett et al., 1989; Kelman, 1961). Heavy parental engagement in the local community should communicate a desire to help others and participate in the betterment of society. Biggerstaff (2000) found that those entering the field of social work did so, in part, because of personal and family experiences. Those exposed to the profession early in life expressed values closely aligned with a career in the field.

Community, defined broadly, plays an important role in one's career choices as well. Community provides both opportunity and restrictions in terms of career selection. For example, if a community has an active and thriving nonprofit sector, there will likely be more opportunity to volunteer or interact with nonprofits. However, if a community is less focused on service or has few opportunities to engage, young people may have less of a connection to the work of the

nonprofit sector. Further, a community's schools may provide opportunities for service via service-learning, required service hours, or even in-class modules on service and helping others. Each of these community contexts determines a person's exposure to, and interaction with, the nonprofit sector and the concept of nonprofit work.

Learning Experiences. Individuals learn to value volunteering and service (or not) based on positive or negative feedback from those around them. Similarly, instrumental and associative learning experiences can also help connect volunteering to the concept of a nonprofit career (Krumboltz et al., 1976). For example, a volunteer is able to apply professional expertise while working on a task and is recognized for a job well done or feels a sense of pride or accomplishment for helping his/her community. Instrumental learning indicates that the volunteer will likely continue volunteering, given the positive reinforcement and feeling of competency and accomplishment. In contrast, a volunteer may be assigned a menial task e.g., filing or cleaning up after an event, and form a distaste for that particular organization or for service in general. Another possible outcome could be the inability to make a connection between paid employment and a specific nonprofit organization because volunteer tasks are not clearly linked to the work of a paid professional in the organization.

Associative learning gives credence to the idea that external sources will lead to positive or negative attitudes about occupations (Palladino Schultheiss, Palma, & Manzi, 2005). If a volunteer works closely with nonprofit staff on mission-congruent work, not only may he or she be introduced to the concept of paid work in the nonprofit sector, associative learning will allow that volunteer to be able to make judgments about whether that particular career is one that might be of interest to him or her (Krumboltz, Mitchell, & Jones, 1976; Mitchell, Jones, & Krumboltz, 1979). The converse can also be true: complaints about the work, or a distrust of the nonprofit sector, can yield negative associations (Taylor, Harris, & Taylor, 2004).

The final component of the model is a composite of the first three components, which shows that as individuals process these learning experiences from chance events, he or she is able to make generalizations about how to perform tasks in comparison with others (Krumboltz et al., 1976; Niles & Harris-Bowlsbey, 2002). Individuals form predictions about future work based on self-observation and the world around them and then acquire skills or engage in activities that lead toward career entry. In other words, individuals select careers that match what they believe are areas of personal achievement and reflective of their personal values and experiences (Krumboltz et al., 1976; Tschirhart, Reed, Freeman, & Anker, 2008).

Chance Events. It is unlikely that the majority of young people enter into volunteer experiences with the goal of obtaining a job in the nonprofit sector. Rather, they learn about the organization and the opportunities available within that organization by chance, which plays a role in influencing major life changes and decisions (Bandura, 1982; Betsworth & Hanson, 1996; Bright, Pryor, & Harpham, 2005a; Bright, Pryor, Wilkenfeld, & Earl, 2005b; Guindon & Hanna, 2002; Hirschi, 2010; Hodkinson & Sparkes, 1997; Krumboltz, 1998; Krumboltz, 2009; Krumboltz & Levin, 2010; Miller, 1983; Roe & Baruch, 1967). Happenstance learning theory (Krumboltz, 2009; Krumboltz & Levin, 2010) can provide insights into relationship between volunteers and nonprofit career awareness. In particular, volunteers may suddenly see that paid employment in the nonprofit sector is a viable career opportunity, as indicated in the examples above. Others might choose nonprofit careers because of an inability to find work elsewhere. As a result, they may stay in the nonprofit sector because they discovered that the work was enjoyable (Flanigan, 2010). It is by chance, not intentional decision-making that these individuals learned about the nonprofit workforce. This paper explores the relationship between volunteering and careers in the nonprofit sector.

Methods

This exploratory study utilized a mixed-methods approach via cross-sectional survey that includes both qualitative and quantitative measures. The instrument incorporated three previously validated surveys into the current iteration (Biggerstaff, 2000; Clary & Miller, 1986; Fenzel & Peyrot, 2005). The purpose of the study is to assess the relationships between early-life and pre-career experiences (volunteering specifically) and nonprofit career awareness and interest among a sample of members of a national nonprofit association. The questions posed are:

- *How do people become interested in nonprofit careers?*
- *In what ways does volunteering provide a connection to nonprofit careers?*

Participants and Procedure

Participants in this research were members of four randomly selected chapters of the Young Nonprofit Professionals Network (YNPN). Members were invited to participate in an online survey via email. The email solicitation included a link to the online survey and was sent from a member of each chapter's leadership team: either the board chair or someone responsible for chapter communications. A total of 4,085 members were contacted with an initial solicitation and two reminder emails. This resulted in 337 useable responses and an overall response rate of 8.24%. Although the response rate is low, research conducted among this specific population has historically seen low response rates, ranging from 3.60% to 16.57% (Dobin & Tchume, 2011; Schwartz, Weinberg, Hagenbuch, & Scott, 2011; Solomon & Sandahl, 2007).

YNPN was selected as the ideal respondent pool, as it is a membership organization with 42 chapters and over 30,000 young professionals working in the nonprofit sector in a variety of capacities (volunteer coordination, development, programmatic, executive, etc.). The diversity represented within YNPN, both in terms of demographics and in terms of organization type, makes this an ideal population to involve in this research.

Results

Descriptive Statistics

Table 1 summarizes the descriptive statistics of the respondents by chapter. Over one-third (39.2%) come from the San Diego YNPN chapter, which has the largest membership of the chapters represented in the sample. Although the San Diego chapter comprises one-third of the respondents in this study, there is no significant relationship between chapter and the key variables [$X^2_{\text{interest}} (21, n=289)=20.30, p>0.05$, $X^2_{\text{volunteer}} (28, n=204)=23.43, p>0.05$].

The members of these chapters tend to be highly educated, with nearly all respondents (94.8%, $n=199$) holding at least a bachelor's degree, and over one-third (35.7%, $n=116$) holding graduate degrees. The respondent pool is predominantly female (86.6%, $n=292$), and Caucasian (78.9%, $n=266$), which are similar to demographics found in the nonprofit workforce (Light, 2003) as well as the membership of YNPN (Dobin & Tchume, 2011; Solomon & Sandahl, 2007). Of note, there is no significant relationship between gender and the coded qualitative responses for the two key variables [$X^2_{\text{interest}} (80, n=323)=94.15, p>0.05$, $X^2_{\text{volunteer}} (7, n=190)=9.05, p>0.05$]. In addition, the respondents are on average younger professionals ($M=30.77$, $SD=5.71$). Because YNPN caters to young nonprofit professionals, this is not surprising.¹

Table 1. Descriptive Statistics of YNPN Members by Chapter Membership

	San Diego (n=132)	Denver (n=76)	Kansas City (n=39)	Research Triangle (n=40)	Other (n=50)	Total (n=337)
<i>Highest Level of Education (%)</i>						
Ph.D. or Equivalent	0.0	2.6	0.0	0.0	0.0	0.5
Medical Degree	1.5	0.0	0.0	0.0	0.0	0.6
Law Degree	0.7	0.0	0.0	0.0	0.0	0.2
Master's Degree	31.1	38.2	33.3	45.0	28.0	34.4
Bachelor's Degree	61.4	56.6	64.1	45.5	68.0	59.1
Associates Degree	0.7	1.3	0.0	5.0	4.0	2.1
Vocational School	1.5	0.0	0.0	0.0	0.0	0.5
High School Diploma/GED	3.0	1.3	2.6	5.0	0.0	2.4
<i>Gender (%)</i>						
Male	12.9	9.2	15.4	12.5	22.0	13.4
Female	87.1	90.8	84.6	87.5	78.0	86.6
<i>Generation (%)</i>						
Gen X or Older	22.0	27.6	30.8	17.5	24.0	24.3
Gen Y	78.0	72.4	69.2	82.5	76.0	75.7
<i>Ethnicity</i>						
African American	1.5	0.0	2.6	5.0	0.0	1.5
AIAN	0.7	0.0	0.0	0.0	6.0	1.2
Asian	10.6	1.3	2.6	0.0	20.0	6.5
Caucasian	72.7	88.2	89.7	90.0	56.0	78.9
Hispanic	6.0	6.6	0.0	0.0	14.0	5.9
NHPI	1.5	11.3	0.0	0.0	4.0	1.5
Multi-Ethnic	6.8	2.6	5.1	5.0	0.0	4.5

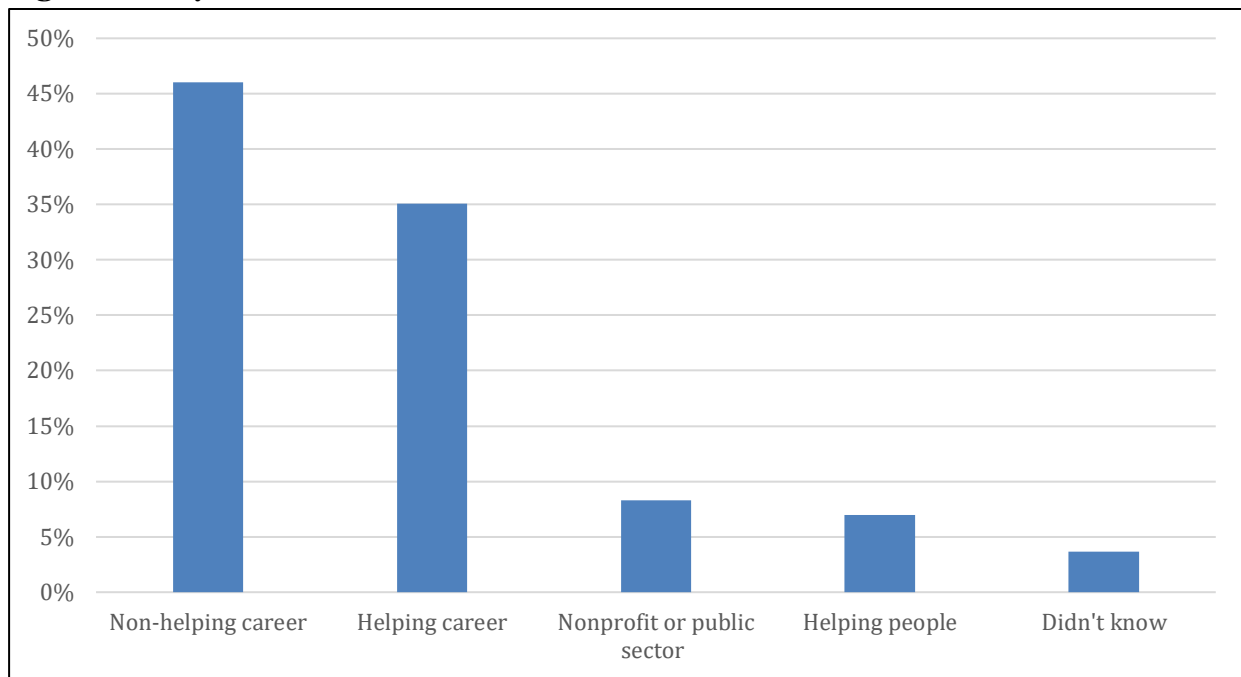
Note: AIAN is American Indian/Alaskan Native. NHPI is Native Hawaiian/Pacific Islander.

This paper uses both qualitative and quantitative data gathered from responses to a series of open- and closed-ended survey questions. The questions asked respondents to reflect on their early-life career interests, the impact of socialization on their career choice, and the impact of volunteering on their awareness of nonprofit sector careers. Qualitative data were grouped into major themes and coded independently by three researchers. Coded data were then compared, and areas of disagreement were resolved.

Nonprofit Career Interest

Using an open-ended question, respondents were asked about their career aspirations were when they were younger. Responses were coded into five categories: a “non-helping career” (e.g., actor or interior designer), a “helping career” (e.g., teacher or counselor), a “nonprofit or public service career” specifically, a career that simply involved “helping people” (this term was frequently used without an associated occupation), and “I didn’t know.” Figure 1 shows the various percentages of career aspirations. Approximately 46% ($n=139$) specified a non-helping career, while 35.1%

Figure 1. Early Life Career Interests



Note: This figure shows qualitative responses that describe respondent's career interests when younger.

($n=106$) specified a helping career. Only 25 respondents (8.3%) specified a career in the public or nonprofit sector, and 7% stated that they were interested in simply helping people or doing good ($n=21$). Finally, 5.5% ($n=11$) reported that they weren't sure what their career aspirations were when they were younger.

As Figure 1 shows, a majority of the respondents (51%) noted that they were interested in a helping career, helping people, or a career in the public or nonprofit sectors specifically. However, the participants did not typically specify nonprofit careers, which could suggest a disconnect between "helping" and "career."

To support the qualitative findings, respondents were also asked questions about their general interest in and awareness of nonprofit careers using items on a 5-point Likert scale measuring levels of agreement to various statements. The vast majority of participants indicated that they *agreed* or *strongly agreed* that they had envisioned a career helping people when they were younger (82.5%, $n=278$). However, nearly half of the respondents indicated that they did not know that nonprofit careers were an option when they were younger (49.3%, $n=166$).

Socialization to Service. Theory suggests that individuals are likely socialized to service or volunteering, which may lead them to embody values congruent with service and helping (Bekkers, 2004; Finklestein et al., 2005; Selznik, 1992). Further, volunteering at a young age may lead to an awareness of nonprofit careers. Parental socialization was measured with 11 items on a 5-point Likert scale that asked about parental volunteering and donative behaviors as well as parental encouragement to do the same. Reliability analysis found the socialization scale to be a consistent measure ($\alpha=0.87$). Therefore, these items were added together to create a composite socialization variable. As Table 2 shows, parent-modeled and parent-encouraged voluntary behavior has an inverse correlation with the age an individual begins to volunteer $r(335)=-0.40$, $p<0.01$. When parents modeled and encouraged service, respondents would typically begin volunteering at a

Table 2. Correlation: Parental Socialization & NP Career Awareness

Measure	1	2	3
Helping	--	-0.15**	0.16**
AgeVol		--	-0.34**
SocComp			--

* $p < 0.05$, ** $p < 0.01$

younger age. This is consistent with prior research showing the relationship between socialization and service (Bekkers, 2007; Eyler & Giles, 1999; Janoski et al., 1998). In addition, parent-modeled and parent-encouraged behavior also have significant relationships with a desire for helping careers $r(335)=0.16$, $p < 0.01$.

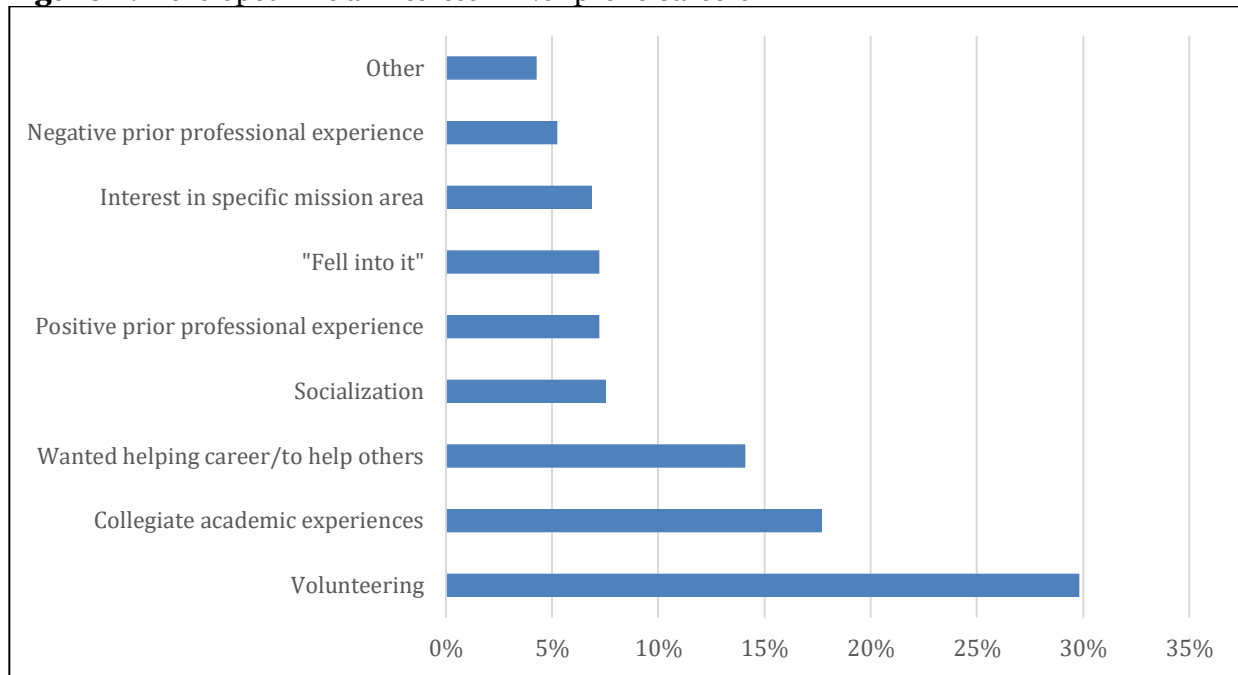
These results are similar to Biggerstaff's (2000), in that respondents who were exposed to service through socialization were also interested in a helping career from a young age. Although these relationships are significant the coefficients are relatively small, indicating somewhat less meaningful results. Both qualitative and quantitative results show that respondents may have been socialized to service, enough so that they had an interest in pursuing a career where they were able to help people as a profession—however, the connection between their service and nonprofit career was still reportedly small. In fact, nearly 50% of respondents (49.3%, $n=166$) reported a general lack of awareness of nonprofit careers when they were younger. The next section examines what, then, led to an interest in these young people selecting a nonprofit career.

Initial Interest in Nonprofit Careers. Using an open-ended question, respondents were asked to briefly describe how they first became interested in a nonprofit career. Responses to this question were coded into nine broad thematic categories, as shown in Figure 2. Because there is a substantial drop in frequency between categories three and four (i.e., between the categories “wanted helping career/to help others” and “socialization”), only the three most frequently appearing response categories will be discussed in greater detail below.

As shown in Figure 2, respondents most frequently indicated that volunteering in some capacity sparked their interest in nonprofit careers (29.8%, $n=91$). This response category encompasses volunteer experiences generally, but also included experiences like service immersion trips and participation in student organizations while in high school and college. For example, one respondent was working in the private sector and, through work, volunteered for a nonprofit organization: “I was volunteering in an organization and was surprised to find out that they employed people too!” Similarly, another participant noted that she realized she enjoyed raising awareness and funds for nonprofit organizations because she volunteered to coordinate her sorority's annual philanthropy events. In these instances, chance events like volunteering allowed individuals to see that paid work existed in the nonprofit sector, while others learned that specific functions of nonprofit work were appealing.

Collegiate academic experiences (coded separately from collegiate service activities) appeared second most frequently among the qualitative responses (17.7%, $n=54$). These responses indicated that activities like service-learning experiences, internships, interactions with college career centers, and general college coursework led to an interest in nonprofit careers. One respondent mentioned that studying evolution sparked an interest in conservation. Another noted that his college career counselor told him that if he was interested in the work of nonprofits as a volunteer, he could seek paid employment in the sector rather than just volunteer. Others ascribed their initial interest in a nonprofit career to an internship in the sector:

Figure 2. Developed Initial Interest in Nonprofit Careers



Note: This figure shows coded qualitative responses that describe how respondents initially became interested in nonprofit careers.

I interned at a PR agency in college and I realized I only enjoyed working with the clients that were nonprofits. That's when I refocused the direction of my job search out of college. It took me several years, but I eventually worked for a nonprofit.

Another respondent said that she interned for the CEO of a national nonprofit organization: "She taught me nonprofit 101, board governance, and youth development. She inspired me to go into nonprofit work and gave me confidence that I would be great at it." Not only are these individuals working in the nonprofit sector, but they are also engaging in instrumental learning by finding work that they feel passionate about, competent in, and that they subsequently pursue.

The third most frequently identified theme among the qualitative responses referenced a desire to help others (14.1%, $n=43$). These individuals indicated a general interest in a helping career. Some indicated that they "always knew" that they wanted to help people. Others had an epiphany of sorts in realizing that they wanted a career shift where they could pursue a career with more personal meaning: "I was working at a private art gallery and realized that I wanted to be doing something that was directly helping people in some way." In these instances, there was no specific experience that led to an interest in a nonprofit career; rather, it was the internalization of a need to help that led to their desire for a career in the nonprofit sector. This is consistent with the results reported earlier, where individuals who were socialized into service tended to volunteer from an early age.

Respondents to this question developed an initial interest in nonprofit careers after various learning experiences, typically following chance events. In fact, a small portion of respondents literally claimed they "fell into" nonprofit work and formed an interest after employment. Although qualitative responses were spread across several categories, the most frequent point of

initial interest was through volunteer experiences with nonprofits. These qualitative data speak to the first research question, which asks how people become interested in nonprofit careers.

The majority of respondents were not aware of nonprofit careers when they were younger. However, chance events like volunteering and collegiate experiences as well as a general desire to help others, led to an awareness of and interest in paid employment in the nonprofit sector. Supporting the chance nature of these events, many respondents indicated that their nonprofit career interest was not an intentional pursuit but rather a result of an unplanned interaction with the nonprofit sector in some way. Says one respondent, “I didn’t know one could be paid to work in a nonprofit until I volunteered with a friend. That was mind blowing to me!” The next section examines the relationship between volunteering and nonprofit career interest, specifically.

Connecting Volunteering to Nonprofit Careers

The second research question expands on the first and asks how volunteering provides a connection to nonprofit careers. This was examined through a series of open- and closed-ended survey questions. Nearly 65% of respondents *agreed* or *strongly agreed* that volunteering facilitated the connection between their volunteer experience and their nonprofit career awareness (64.7%, $n=218$). Respondents replying in the affirmative were then asked to specify *how* volunteering had helped them to think about the nonprofit sector as a career option. As shown in Figure 3, a total of 170 qualitative responses were coded into six broad categories based on emergent themes.

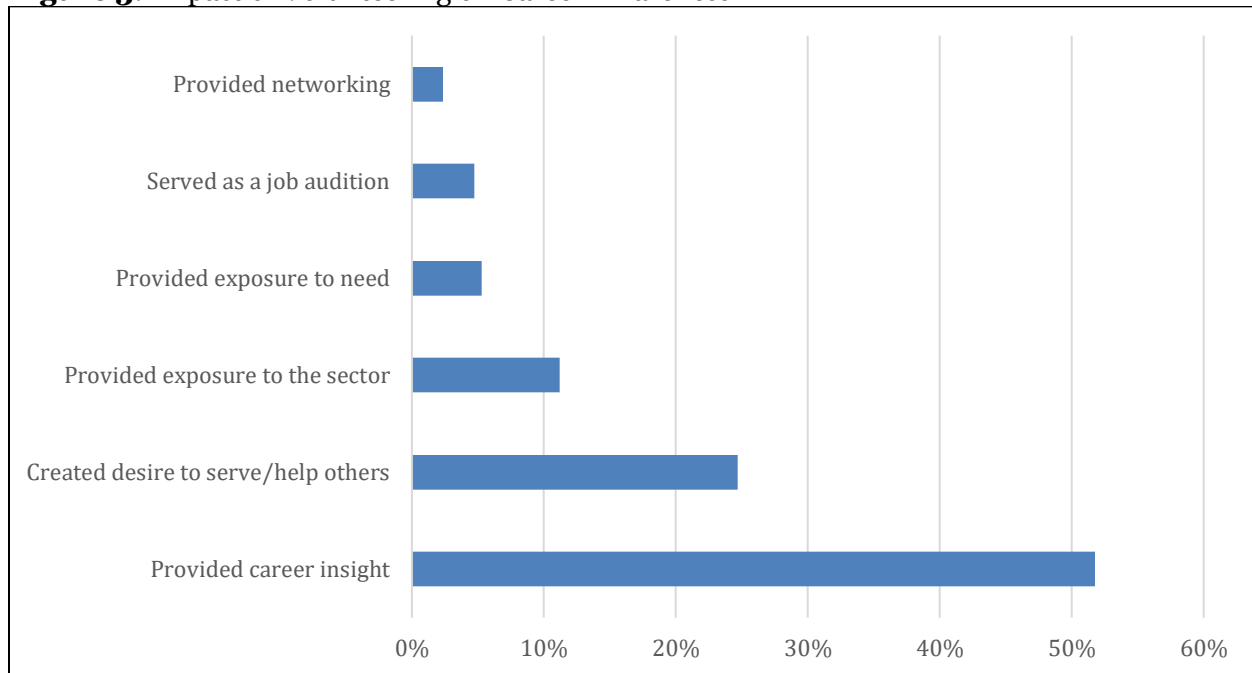
The three most prominent categories of connection were that volunteering provided career insight, created a desire to serve or help others, and provided general exposure to the nonprofit sector. These categories reinforce many of the responses discussed above, where initial interest in nonprofit careers came through volunteer experiences. For this group of respondents, volunteering provided insight into the various job functions within the nonprofit workforce as well as realization that nonprofits were a place of paid employment. These points of exposure led to an interest in careers in the nonprofit sector.

Career Insight. Over half of the qualitative responses referenced volunteering as a means of providing insight into careers in the nonprofit sector. These responses occurred over twice as frequently as the next response category (51.8%, $n=88$). For these respondents, “career insight” occurred in different ways, ranging from general awareness of paid employment in the nonprofit sector to allowing individuals to see the various job functions that are available to pursue. One respondent summarized the various themes within this particular response category succinctly:

The nonprofit world can be ambiguous (at least it was to me growing up). Volunteering allowed me to learn that folks are able to make a living by working for nonprofits. It also gave me a sense of the different types of nonprofits and different career paths within nonprofits.

Volunteering, then, can allow individuals to understand that there is paid employment available in the nonprofit sector. As one participant stated, “Volunteering introduced me to individuals who had made a career in the nonprofit sector when I didn’t know careers were truly available.” Another wrote, “(Volunteering) created an understanding that I could get paid to do what I was willing to do for free.” In the simplest of terms, these respondents did not know that paid employment existed in the nonprofit sector until working with paid staff while volunteering.

Figure 3. Impact of Volunteering on Career Awareness



Note: This figure illustrates the various ways in which respondents' volunteer experiences helped them understand nonprofit careers as a vocational option.

Volunteering also provided individuals with a broad scan of the nonprofit sector and allowed them the opportunity to learn about, interact with, and connect to a variety of mission types. For some respondents, this helped them to choose which mission category to pursue as a career. One participant responded that, "Doing volunteer work for the Names Project AIDS Memorial Quilt in Washington, DC made me decide to pursue working on HIV/AIDS and youth issues." Another notes that volunteering in general "Gave me a chance to see the types of organizations out there and what types of jobs and causes existed." In one case, volunteering sparked a passion for a specific mission, while in the other, volunteering allowed the person to see the breadth of nonprofit work.

For others, and by far the most prevalent theme regarding career insight, was the opportunity for individuals to see (and "test drive") the various job functions within a nonprofit organization. Says one respondent:

Volunteering led me to figure out what I would and would not enjoy doing as a career. It also led me to understand and deepen my passion for helping others. It led me to a career path in volunteer coordination—something that I did not know was a career when I was a teenager.

Another explained that, "Volunteering allowed me to practice different work functions to better gauge if I enjoy each activity or not." In these cases, respondents noted that their volunteer experiences allowed them to discover specific career paths within the nonprofit sector—not just the work of the sector in general.

Desire for a Helping Career. Some respondents noted that their volunteer experiences created a general desire to serve or help others as a profession (24.7%, $n=42$). Those who indicated that volunteering sparked an interest in nonprofit work referred to “feeling good,” i.e., having a sense of joy and accomplishment that resulted from their experience and feeling a desire to translate that joy into a vocation. As one respondent noted: “I enjoyed the chance to serve others and felt energized from my volunteer work. Why not work for the good of others as a full-time job?” In these instances, participants experienced a chance event in which they learned more about a particular sector of work. Through instrumental learning, respondents realized new career possibilities—that is, they engaged in an activity and recognized that it provided a level of satisfaction and/or fulfillment that they wished to further pursue. These respondents indicated a sense of accomplishment through giving back, a sense of pride in bettering their communities, and a sense of satisfaction in bringing their existing skills to a new context or setting. In doing so, they learned about new career paths that they would feel particularly interested in pursuing. The values respondents expressed as volunteers are similar to those found in the nonprofit workforce.

Initial Exposure to Nonprofits. The third most frequent response category indicates that respondents felt that volunteering exposed them to the nonprofit sector broadly (11.18%, $n=19$). Rather than learning about a particular job function or mission category, these individuals simply learned that nonprofits existed. “(Volunteering) opened my eyes to nonprofit organizations and how many out there exist to fill needs that other companies/organizations can’t fill.” Another respondent explained that “(Volunteering) introduced me to the sector. It wasn’t really on my radar before.” These types of responses indicate that volunteering introduced individuals to the concept of a nonprofit organization as well as to the services these organizations provide.

These results suggest that respondents typically were not aware of careers in the nonprofit sector when they were younger, regardless of their socialization to (and participation in) service activities. In fact, less than half of the respondents were aware of nonprofit careers when younger, and less than 10% of respondents specified that they were interested in a public or nonprofit career as a teen. While these respondents indicated that they were interested in a helping career or helping people, across multiple measures, there is an apparent disconnect among young people between the idea of a “helping career” and a “nonprofit career,” even among those who actually found employment in the nonprofit workforce. Participants were asked to discuss how they first became interested in nonprofit careers, and the most frequently coded response category was volunteering. Respondents indicated that volunteering provided insight into the working world of the nonprofit sector including general insight into the fact that the nonprofit sector exists, and that there is paid employment in the sector. Volunteering also provided context into the actual job functions and missions available to pursue as a profession. Further, volunteer experiences solidified the idea that respondents wanted to serve or help others as a profession.

Discussion

This exploratory study examined initial awareness of, and interest in, nonprofit careers as well as the connection between volunteering and career selection. The results are both theoretically and practically applicable. Theoretically, scholars can begin examining career selection in the nonprofit sector through the lens of happenstance learning theory as chance events seem to be a frequent precursor to nonprofit careers—in this case, volunteering was the chance event. As individuals engage with nonprofits in a volunteer capacity, they learn that the nonprofit sector does offer paid employment. They also learn that careers in the sector offer a level of fulfillment that they were unable to attain in other sectors.

As the nonprofit sector continues to grow and the Boomer generation retires out of the nonprofit workforce, more intentional recruitment efforts will be essential to maintain necessary levels of staffing. This research then can provide nonprofit leaders with practical information to help guide their staff recruitment efforts as well as their volunteer management practices. Volunteers might be seen as a possible recruitment pool for the next generation of the nonprofit workforce, which implies that both quality volunteer management and quality volunteer experiences are crucial in serving as an introduction to the professional work of the nonprofit sector. Understanding the connections between volunteering and nonprofit career interest, as well as leveraging that knowledge, can help nonprofit leaders more intentionally channel well-suited individuals into the nonprofit workforce.

The research questions in this study were examined using a mixed-methods cross-sectional survey of a national membership association. Respondents were asked to discuss elements that influenced their nonprofit career awareness and career decision-making in a series of open- and closed-ended questions. Results from this research indicate that there is a relationship between volunteering and nonprofit career awareness and interest. Specifically, not only does volunteering provide an initial point of introduction to nonprofits generally, but it also provides an entry point into the professional world of the nonprofit sector; and, it does so in interesting ways as discussed below.

First, volunteering provides an introduction to the nonprofit sector in general. Several respondents indicated that they were unaware of the nonprofit sector until they began volunteering. Once they interacted with an agency as a volunteer, they became aware of the sector and of the variety of missions and organization types. In these instances, volunteering led to an awareness of, and interest in, nonprofits. Second, many respondents indicated that volunteering created an interest in their pursuit of a helping career or a career serving others. In these instances, respondents engaged with nonprofits in a meaningful way and learned that they derived personal satisfaction from helping others. This led them to an interest in nonprofit careers.

Finally, volunteering provided those in this study with insight into nonprofit careers. This was done in two ways: first, some learned that paid employment could be obtained in the nonprofit sector. For this subset, they did not know that the “voluntary sector” was also an employer—one of the major employers at that—in the United States. Second, respondents indicated that volunteering exposed them to various mission types and job functions, which led to an interest in a specific nonprofit career. This subset was able to see their interests, talents, and passions combine into a viable career option.

The results of this study support and expand existing research in a number of ways. Specifically, some respondents indicated that parents and role models helped socialize them to volunteering and helping behaviors, which is consistent with prior research (e.g., Bekkers, 2007; Wilson & Musick, 1999; Youniss et al., 1999). Indeed, individuals whose parents encouraged them to volunteer started volunteering at a younger age than those whose parents did not. In addition, prior research has also shown that socialization to service leads to an internalization of helping behaviors and values, which are similar to values found among the nonprofit workforce (Rose-Ackerman, 1996). The results also show a small, yet significant, relationship between being encouraged to volunteer and awareness of nonprofit sector careers when younger. This suggests that individuals are socialized to helping behaviors but are not necessarily making a connection between service and nonprofit careers while young. Instead, the result of socialization likely creates a pattern of service or a desire to help others. Knowledge of nonprofit careers likely occurs at a later point in life.

These results provide evidence of the role of chance events in selecting a nonprofit career. HLT suggests careers are the product of environmental conditions and learning via chance events (Krumboltz, 2009; Krumboltz & Levin, 2010). A large portion of the respondent pool, who were predominantly employed in the nonprofit sector, noted that their career goals as a young person were not in nonprofit service or even in helping professions. Only a small portion of respondents indicated a desire for a career specifically in the public or nonprofit sectors. This, combined with the data presented and discussed above, shows a general lack of awareness of (much less interest in) nonprofit sector careers among young people. Instead, respondents indicated that a chance event, in many cases volunteering, provided instrumental and associative learning experiences that led to their interest in a career in the nonprofit sector.

Limitations

The contributions of this research come with limitations. The cross-sectional design does not account for how motivations can change over time, and the retrospective nature of this study asks respondents to recall motivations and preferences from prior years. However, Huber and Power (1985) note that recall is fairly stable over time, particularly with more important decisions. One could argue that a career decision is one of the more important decisions that a person makes. Regardless, a longitudinal design that follows a cohort through the process of career decision-making would yield more robust results. The sample size was also lower than desirable, which could lead to questions about sampling bias. However, the respondent pool was pulled from a national sample, and demographics of the sample are similar to those found in other studies on the nonprofit workforce as well as the YNPN membership, which suggests representativeness.

Conclusions and Future Directions

Individuals learn about and select careers based on accumulated learning experiences (Krumboltz, 2009; Krumboltz & Levin, 2010). These results show that volunteering provides insight into nonprofit careers. This insight is both in terms of the existence of the careers and in terms of specific functional areas. Indeed, volunteering can spur a desire to pursue a career helping people and can provide a general introduction to the work of the nonprofit sector. Volunteer managers and organizational leaders play an important role in nonprofit career decision-making, and can look to young volunteers as a potential means for addressing the impending leadership deficit. Younger individuals may be interested in helping careers, but may not necessarily be aware of the nonprofit sector and the opportunities it provides. Because individuals choose careers based on accumulated learning experiences, organizational leaders can help younger volunteers make intentional connections between volunteer tasks and supporting the work of paid staff, so that nonprofit work is seen as a viable career option. Volunteer managers and nonprofit leaders can facilitate this process by determining what the volunteer's skills and interests are, both in terms of service and career, and create volunteer assignments that are related to particular functional areas within the organization. This helps the volunteer determine what may or may not be interesting as a career and also helps the organization cull from that pool of "road-tested" volunteer talent as they recruit staff into their paid ranks.

Clerkin and Cogburn (2012) suggest that a primary function of human resource managers is finding staff that fit the organization, both through affinity and through skill. Core volunteers will have a pre-existing passion for service or the organization's mission that may not necessarily be articulated among a stack of résumés. Further, well-managed volunteers may already be acquainted with the organization and its organizational culture; and, if the volunteer assignment is related to the individual's career interest, he or she is likely to already be familiar with

components of that particular job function. This aligns with Tschirhart et al. (2008), who suggest providing growth opportunities for nonprofit employees (in this case unpaid volunteer staff) as a means of reinforcing fit and increased feelings of competence on the job. Individuals learn about the sector as well as particular job functions that they might enjoy through volunteer experiences. Providing opportunities for growth will not only increase affinity for the organization, the instrumental learning attained through volunteering will also allow an individual to determine whether a particular nonprofit career might be of interest.

Educational institutions also play a potential role in helping develop a talent pipeline for nonprofit organizations. Students learn about the nonprofit sector and its career opportunities through volunteer service (including co-curricular student activities), service-learning coursework, and internship experiences. Those tasked with monitoring and matching interns and student volunteers can encourage meaningful connections as curricular and co-curricular experiences and as career development. Rather than simply suggesting that a student intern or volunteer at a nonprofit organization because it helps the agency, conversations with students can be reframed to allow them to view nonprofits as a potential employer, much like they would during for-profit internships. This reframing can be in the form of placements that connect career aspirations and related positions in nonprofit organizations and by encouraging students to treat their service as both an expression of values as well as a professional networking opportunity. The student can then begin to see how their particular career interests and skills are able to be applied beyond the private sector, and can also begin to connect careers with an expression of their personal values. Making a clear connection between volunteering or service-learning and résumé-building will allow students to see the connection between service and career as well as provide potential employers in the nonprofit sector with information that demonstrates an understanding of nonprofit work.

Because nonprofit career decision-making hasn't been fully examined as a line of inquiry, there are many areas for development that can build on this exploratory work. For example, these respondents report that volunteering influenced their awareness of and choice of a nonprofit career. It would be beneficial to nonprofit leaders and academics alike, though, to better understand the influence of other potential points of entry like service-learning coursework, internships, and year-of-service programs (such as AmeriCorps or the Jewish Volunteer Corps) on eventual career decisions. Did career choices change after exposure to the nonprofit sector and careers within it? Did service-learning or an internship allow individuals to see their academic interests and possible career choice in a new (nonprofit) setting? Finally, it would be useful to know what types of volunteer experiences (both in terms of task and mission type) lend themselves more or less frequently to the choice of a nonprofit career and especially to a career transition from another sector into the nonprofit sector. The literature in regard to nonprofit career decision-making is still relatively scarce, so research that provides a better understanding of how and when individuals decide to pursue careers in the nonprofit sector will allow current leaders to better prepare for future workforce deficits.

Note

1. Data about respondents' current employer are not presented, as their current employer may not be the initial organization that introduced them to nonprofit work. Also, qualitative responses did not cluster by National Taxonomy of Exempt Entity (NTEE) code, thus providing no additional information about pathways into the nonprofit workforce.

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Little Bites of Big Data for Public Policy by Donald F. Kettl

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Kettl, D. F. (2018). *Little Bites of Big Data for Public Policy*. Washington, DC: CQ Press. \$26.00 (paperback), ISBN: 9781506383521

Keywords: Book Review, Public Policy, Big Data, Data Analysis

In the world of public administration, there have been unceasing efforts to bridge the gap between academic and practitioner. There is no doubt that policymakers (practitioners) and policy-analysts (academics) aim to make the world better. However, Donald Kettl (2018) points out that “[s]ometimes there’s a mismatch between the analysts’ work and policymakers’ questions” (p. 5). Kettl argues that analysts who have access to data as well as the skills to analyze the data believe that they have a better sense of current problems of public policy, compared with policymakers. Meanwhile, policymakers who adopt and implement public policies sometimes feel that answers from analysts are not the most important ones. Kettl (2018) calls this the gap “between the knowing and the doing” (p. 6).

The gap between the knowing and the doing calls for a better match between analysts and policymakers’ work. Kettl (2018) argues that the first step to connecting the work of both of these actors is to address the “right” questions from policymakers. “Right” questions engage both analysts and policymakers and help both reach a compromise. Simply put, the “right” questions lead analysts to provide better answers and guide policymakers to do better. But, what are the “right” questions for the “right” answers and actions?

Kettl’s (2018) book specifies the following questions that policymakers deem important:

1. Hindsight: What does the past teach us about the future?
2. Foresight: How can we make good decisions to produce the best results?
3. Results: What have we accomplished—and how can we do better?
4. Risk: What challenges do we face that could undermine what we want to do?
5. Resilience: How can we bounce back when, inevitably, bad things happen? (p. 9)

Kettl (2018) notes that analysts can address these questions by gathering information and evidence through big data. With big data being more prevalent, it allows for the supply and use of information to help analysts generate answers, especially for the “right” questions. The author

provides rich examples showing how analysts can apply big data to their analyses to provide “right” answers. For instance, analysts can gather data on program evaluation for the hindsight questions, forecasts for the foresight questions, performance management for the results questions, risk management for the risk questions, and emergency management for the resilience questions.

Kettl (2018) also emphasizes the importance of communication between analysts and policymakers. Big data requires cleaning and preparation, as raw data may not be accessible to policymakers. Given that policymakers are buyers of knowledge and analysts are sellers of knowledge, it is critical that analysts engage in effective information delivery. To be effective and successful at delivering data, Kettl (2018) suggests that analysts tell a story with the data through data cleaning and visualization. For example, analysts can use applied statistical models, charts, maps, and metadata (e.g., Google trends and open data) to make the data more compelling to policymakers.

Kettl (2018) finally notes that analysts need to recognize five issues (humility, uncertainty, equity, ethics, and privacy) when telling their data story in a language that policymakers can understand. First, analysts need to work with humility. Social problems are often intractable, so analysts should be humble to connect with decision-makers who also recognize that problems are complicated. Next, analysts need to acknowledge a degree of uncertainty as data are not perfect. Equity is also important as big data can possibly invade privacy and treat people unequally. Finally, it is imperative that analysts remain ethical by representing the voices and perspectives of various interest groups. Analysts who keep these issues in mind can be clearer, more persuasive, and more engaging to policymakers so that they can make big data fill the gap between the “knowing” and the “doing” and move towards real-world problem-solving.

While Kettl’s (2018) book offers practical advice to analysts on how to engage more effectively with policymakers, it is sparing in its advice with respect to wider dissemination beyond the policymaking world. Kettl’s (2018) advice is particularly helpful for analysts in preparing technical reports such as policy memos. However, his advice is not focused on academics who may wish to use big data to publish in peer-reviewed academic journals. Also, there remains limited advice for policymakers as consumers and purchasers of information. Practical advice for policymakers to be more involved and to become critical consumers of big data is necessary.

Given the gap between analysts and policymakers with respect to the knowing and the doing, a need for pracademics, or a person who has experience in both academia and practice, may be useful (Posner, 2009). However, if pracademics are not available to serve as intermediaries, Kettl (2018) argues for the value of big data in linking questions (characterized by the five criteria above), answers, and actions. Big data offers new information and knowledge. Analysts can apply this information and knowledge to address important policy questions in a timely manner thus resulting in evidence-based decision-making. This process, driven by the use of big data, is an example of *uniting knowledge and action*. Kettl’s (2018) easy-to-read book and various examples of big data application are required reading for seasoned academics as well as for students who work in public administration and want to contribute to real-world problem-solving.

Disclosure Statement

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