A CASE STUDY OF NONPROFIT LEADERS' ACCOUNTABILITY PRACTICES: KANSAS CITY NONPROFIT ORGANIZATIONS THAT ASSIST THE LATINO POPULATION

BY

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Abstract

The Greater Metropolitan area of Kansas City has provided jobs in the railroad, meatpacking, and service sector for the undocumented and documented Latino immigrants for the past century. Although the city's Latino population is not above ten percent of the overall population, Latino immigrants need resources for countless problems including but not limited to language barriers, discrimination, and mental and physical health issues. Nonprofit organizations in the area provide social services to a population that is often overlooked. By analyzing the interviews of five nonprofit leaders of community-based organizations and observations of three of five organizations, the research will answer these questions: what is the definition of accountability, what is accountability's relationship to effective governance, and what are the areas of accountability that need improvement? The theoretical framework used to analyze the data is Barbara Romzek's and Melvin Dubnick's accountability relationship systems. Although legal and bureaucratic accountability relationships were observed, the most frequently used accountability systems were the political and professional systems due to the nonprofits responsiveness to their clients and the experts within the nonprofits that have an opportunity to teach or demonstrate reliability and knowledge for an event or program.

Keywords: accountability, nonprofit management, Latino, nonprofit organizations

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Introduction

One in five U. S. students have at least one foreign born parent and when analyzing the demographics further, the data indicates that “60.5% of Latino students have at least one foreign born parent” (Raffaelli and Wiley, 2012 pg. 348). Typically, individuals migrate from their home country due to economic or educational opportunities. Globalization has created a world where information and communication technologies can travel in milliseconds, global trade can create unrest in areas thousands of miles away from a consumer, and workers can migrate to distant places for economic mobility and the opportunity to search for the ‘American Dream’. With this new global perspective, localities (U. S. metropolitan areas, cities, and suburbs) “the global or the local, or globalization and localization, do not stand in opposition to another” (Laws 1997 pg. 90). At the microscopic level, researchers cannot deny U. S. cities, localities, influence on the global market.

Industries in Kansas City, whether it is for the railroad, meatpacking, or service sector, have used immigrant labor for over a century. In a globalized economy, change is constantly occurring in addition to the changes immigrants make to localities they reside. Immigrants make investments in the housing and city they reside, create businesses, attend and assist cultural festivals, educate and provide health and social services, and promote positive social change. Unfortunately, despite the amount of positive productive changes immigrants bring to a city like Kansas City, they are generally disrespected, called names, and suspected of looking for public assistance from America’s welfare system. Although the discrimination and name-calling has no basis for reality, it is apparent that “economic segregation of immigrants refers to the fact that many simply do not have access to the same resources as the U. S. population” (Laws 1997 pg.

95). A globalized world that inflicts economic disasters across the world due to the trade policies it follows must evaluate the social service organizations within its localities in order to create more opportunities for the individuals and families that seek resources and assistance.

Social service organizations or nonprofit organizations have become a global phenomenon. While the state wants to retreat from the many responsibilities required to ensure the safety and health of its citizens, nonprofits are picking up the slack and assisting those with mental, physical, and health needs despite citizenship status documentation. As this global phenomenon becomes more prevalent, social service organizations are only going to become more important in size and scope.

A ‘nonprofit organization’ is defined as an association that assists clients with a variety of needs and is able to make financial decisions based on donations or government stipends. Volunteers or employed staff will address most of the problems, but the nonprofit organization’s board of trustees might also identify areas of concern when an issue arises. Successful nonprofits are productive when they have managers that have a clear vision and can articulate the social service needs of the community. Nonprofit managers are the communicators with donors, so that vital donations are presented to the nonprofit organization year after year. Financial concerns are not the only expectation of nonprofit managers, he or she must make sure that staff and volunteers are trained and prepared for their roles, employee and board policy documentation is addressed, the programs and services are created to serve the mission statement, and the services provided are of the best quality. Depending on the size of the nonprofit, many other staff members and volunteers may impact or direct their energies in the concerns above, but the nonprofit manager is the one to make the final decisions and often the primary communicator to address strengths and weaknesses of the organization.

The Hispanic Needs Assessment for the Kansas City Metro area analyzed Kansas City demographics from the 2010 Census. The survey indicates that “Latinos comprised 9% of the population of Greater Kansas City in 2010 (164,080 persons), which equated to a 78% growth rate over the past decade” (Hispanic Needs Assessment 2013). While the growth rate does not differentiate between foreign born and resident, Latino immigrants are part of the 78% growth rate. With an increase in Latino immigrant population, it is imperative that the Kansas City area address the needs of all members of its community. Nonprofit managers, community leaders, educators, and policy makers in the Kansas City area also identified key issues that many Latino immigrants face: high unemployment and low graduation rates, lack of opportunities for the undocumented, gang violence in neighborhoods, and mental health and wellness needs (Hispanic Needs Assessment 2013).

According to the El Centro study of 957 Latino immigrants living in Kansas City, Kansas and Kansas City, Missouri in 2005, out of the 957 respondents surveyed, “57.6% of the respondents did not have documentation” (Lewis, 2008 pg. 193). Furthermore, the study indicated that “82% of the respondents live in mixed-status families where at least one family member has lawful immigration status and at least one family member does not” (Lewis 2008 pg. 194). Unauthorized workers, individuals living in the U.S. with undocumented or illegal status, are also ineligible for government benefits and legal services. On a global scale, this can be a disaster when a certain percentage of the population is marginalized. Humanitarian assistance from nonprofit organizations like El Centro and Mattie Rhodes in Kansas City address the needs of Latino immigrants that face innumerable problems with language barriers, discrimination, and documentation status anxieties.

The aim of this paper is to define accountability through the perspective of a nonprofit leader that assists the Latino population residing in the Midwest. While one nonprofit leader may define accountability as a nonprofit's ability to produce quality outcomes another organization may illustrate that accountability is demonstrating financial sustainability and productivity. Another nonprofit leader may suggest that accountability is displaying transparency and effectively communicating with stakeholders. The purpose of the research is to have a nonprofit leader define accountability and identify its relationship to effective governance.

Section Two: Review of the Literature

Nonprofit accountability, evaluation methods, Latino Population Assessment of Needs

Nonprofit organizations exist on every continent and in almost every city of United States. Exponential growth of the NGOs in the U. S. has affected job growth, GDP, and the lives of hardworking citizens and undocumented citizens alike. The Internal Revenue Service estimates that 1.41 million nonprofits were registered in 2013 (McKeever 2015). More specifically, nonprofit organizations that focus on human services and poverty reduction have also increased. Estimates claim that there were 300,000 human service organizations in 2010 (Ebrahim 2014). The increase of nonprofits has also lead to media exposure of corruption and fraud by nonprofits that could include allocating funds in dishonest ways or misconduct in other capacities (Ebrahim 2003; Williams & Taylor 2013). In order to alleviate some of the fraud and misconduct issues, funders and stakeholders have created accountability requirements. Due to the variance in size, mission, and strategic plans, the same accountability requirements cannot be mandated for all nonprofits throughout the United States. Therefore, there is a continuous debate as to what qualifies as an adequate accountability method or framework.

The literature review will address three areas related to the lack of a clear definition of accountability and the relationship accountability has with effective governance. The first section will address research related to defining accountability and identifying different types of evaluation methods that nonprofits that assist Latino populations utilize. This section will also address the main framework that will be used in analyzing the qualitative interviews. The second section will focus on research studies about the Latino population in the United States and further identify the Kansas City's Latino population's social service needs through the Hispanic Needs Assessment and other studies.

Accountability Theories and Identifying Evaluation Methods

Nonprofit accountability is difficult to define because there are so many components to a nonprofit that assist or hinder its growth. Some researchers contend that accountability is an ambiguous term to define (Edwards and Hulme 1996; Ebrahim 2003; Kearns, 1994). One scholar defines accountability when the public and nonprofit sectors' are held accountable "to the extent that they are required to answer for their actions" (Romzek 1987 pg. 228). Other theorists define nonprofit accountability as "means by which individuals and organizations report to a recognized authority (or authorities) and our held responsible for their actions" (Edwards and Hulmes 1996 pg. 967). In addition, accountability could also be defined as a way to evaluate organizational structure, financial transparency, board governance, impacts, client satisfaction, etc. The definitions provided are ambiguous and lack a clear identification of how the organizations will be held for their actions, whom are they answering to, and how often they will be held for those actions.

Scholars have also identified nonprofit accountability's definition as ambiguous and lacking a clear definition (Ebrahim 2003, Kearns 1994, Williams & Taylor, 2013). While one researcher describes the ambiguity as "an irony of accountability that the term itself has evaded a clear definition" (Ebrahim 2003 pg. 193), another researcher describes the "conceptual definitions accountability inevitably open a Pandora's Box of criteria related to shifting, ambiguous, and perhaps even conflicting standards of behavior and performance held by diverse constituencies" (Kearns 1994 pg. 187). The lack of clear definition also becomes frustrating as there is a surge of accountability expectations that differ according to stakeholder. For the purpose of this research study, "stakeholder" can be defined as any person invested in the nonprofit organizations success which includes funders, nonprofit staff and volunteers, beneficiaries or clients, etc.

Although researchers cannot agree on a definition of nonprofit accountability, many provide frameworks to further illustrate the complex, multilayered accountability relationships nonprofit organizations have with their stakeholders. Not all theorists define accountability in such general terms; a theoretical framework that looks at the hierarchical components (O'Dwyer & Unerman 2008; Ebrahim 2003; Christensen 2002), the holistic objectives (O'Dwyer & Unerman 2008), or other professional and legal expectations (Romzek & Dubnik 1996) is important to understand the enormous complexities and varieties of nonprofit accountability.

A framework that analyzes the myriad of stakeholders that nonprofits must address should recognize the upward, downward, and lateral relational pulls of the organization (Ebrahim 2003, and Christensen, 2002). With this Upward and Downward accountability framework, researcher Alnoor Ebrahim defines accountability as the "balancing act" (Ebrahim 2003 pg. 194) where organizations are held accountable by the internal factors that include organizational structure, mission development, and strategic plans and the outside factors that also demand the organization's attention (Ebrahim 2003). The three levels of accountability upward, lateral and downward require that a nonprofit leader examine all stakeholders' needs and expectations and take into account the relational nature of accountability (Ebrahim 2003; O'Dwyer & Unerman 2008; Edwards and Hulme 1996). With the increase in accountability expectations, it is relevant to examine the full spectrum of government agencies, charity watchdogs, funders, media representatives, clients, and staff needs and expectations that a nonprofit has to address in its evaluation processes. Analyzing the relational nature of accountability ensures that those that investigate accountability do not only consider the laws, regulations, and financial transparency expectations of accountability, but the relational nature between the different parties involved with the organization (Ebrahim 2003).

Upward levels consist of the funders and regulators that hold a nonprofit accountable to financial transparency data and performance measurement statistics whereas downward levels of accountability consist of evaluating clients' and community's needs. Sometimes the upward pulls of an organization may require the organization to overlook internal responsibilities (Ebrahim 2003; Christensen 2002). While this is not always the case, the upward levels of control tend to not understand the day-to-day realities that the nonprofit leaders and staff face every day. In the worst case scenario, the accountability trends encouraged by the upward level can contradict a nonprofit's organizational structure and or mission (Ebrahim 2003; O'Dwyer & Unerman 2008).

An accountability construct that also examines the relational nature of upward and downward levels the hierarchical and holistic accountability framework (O'Dwyer and Unerman 2008). While this theoretical construct takes into account the "upward" level of stakeholders' expectations that Ebrahim highlights, Dwyer and Unerman's framework also emphasizes holistic accountability, the form of accountability where multiple stakeholder groups are recognized despite the upward or downward level. Hierarchal accountability tends to evaluate immediate impacts to complete accountability demands for funders and government and can create anxiety due to the pressure to perform whereas holistic accountability is a more broad form of assessment that analyzes the impacts that a nonprofit organization has on “organizations, individuals, and the environment” (Dwyer and Unerman 2008 pg. 804). Assessment methods used by holistic accountability include focus groups, surveys, collaboration assessments with other stakeholders, and “participatory mechanisms such as ‘story telling’ whereby beneficiaries describe their perspectives in narrative terms using their personal reference points and means of interpretation” (Dwyer and Unerman 2008 pg. 805). Holistic accountability takes into account all levels of accountability and requires nonprofit organizations to recognize every person involved with the organization despite the amount of power or control the individual has in relation to others.

Hierarchal and holistic accountability do not fully analyze the multi-layered, complex relationships that consist between a nonprofit organization and its organizational actors. A nonprofit organization has surely fallen prey to the hierarchal accountability but other times had powerful meaningful relationships with other nonprofits and organizations thereby fulfilling the holistic accountability. In an ideal world, holistic accountability would be a preferred choice due to the equality that is shared among stakeholders, but balancing the needs of everyone at the same time is an impossible task.

The discussion thus far has examined the accountability frameworks of upward, downward, and lateral pulls and hierarchal and holistic. The third and final framework illustrated in this study is Barbara S. Romzek’s and Melvin J. Dubnick’s accountability framework that also analyzes relationships within accountability systems. Although this framework was utilized to analyze a problem with a public administration perspective, Romzek's and Dubnick's framework has been cited frequently in nonprofit accountability articles (Kearns, 1994; Ospina, Diaz, O'Sullivan, 2002; Williams & Taylor 2013). Further analysis in this study will utilize the accountability framework Romzek and Dubnick created.

The purpose of Romzek's and Dubnick's study was to analyze the multiple accountability systems required of NASA during the preparation for the Challenger space shuttle in order to illustrate how institutional factors could have had role in the tragic aftermath that followed. The researchers analyzed the accountability practices by reviewing NASA's legal, political, bureaucratic, and professional relationships (Romzek & Dubnick 1987). By analyzing these relationships, the researchers illustrated how outside factors mold and develop an agency's outcomes as readily as internal factors.

The first accountability system that Romzek examines includes bureaucratic systems which are identified as a hierarchical form of accountability, the relationship between those "superior and subordinate" (Romzek & Dubnick 1987 pg. 228). In this system, the supervisor has a degree of control over their staff and he or she can reward or punish accordingly. Comparable to hierarchal accountability or the Upward Accountability (O'Dwyer & Unerman 2008; Ebrahim, 2003; Christensen, 2002), the bureaucratic part of this accountability framework examines how "expectations of the public administrators are managed through focusing attention on the priorities of those at the top of the bureaucratic hierarchy" (Romzek & Dubnik 1987 pg. 228). For example, a nonprofit leader may need to meet with a staff person that is not fulfilling their role required of them, so the superior meets with them to review standard operating procedures. Occasionally, it may be a circumstance where the nonprofit leader may need to prepare for a meeting with funders before attending to clients' needs.

The second component the researchers examined was the legal accountability system which is defined as an outside party that has the legal authority over the organization and imposes laws and regulations to hold them accountable (Romzek & Dubnick 1987). A public agency manager's must follow an outside group's legal mandates; the degree of control is not due to inside pressures but external laws and regulations outside the agency. Legal accountability is different from the high degree of control of bureaucratic accountability in that regulators are required to carry out the law or policy and the party being held accountable does not know the regulator. For example, the Internal Revenue Service is not personally familiar with individual nonprofits and the IRS is a regulatory agency that is required to mandate tax codes for nonprofit organizations.

The other two systems, professional and political, have a low degree of control over staff, but require the public administrator to address staff relationships and effectiveness of beneficiaries programs (Romzek & Dubnick, 1987). Figure 1: 1 addresses the aspect of source of agency control by identifying internal and external control and the degree of high or low control. In contrast to bureaucratic accountability systems, professional accountability

Figure 1.1: Types of Accountability Systems

Source of Agency Control

	Internal	External
High	1. Bureaucratic	2. Legal
Low	3. Professional	4. Political

(Romzek & Dubnik 1987 pg. 229)

systems would have experts that come into assist the agency and the agency leaders act as laypersons. The agency leaders do not behave in the same manner as the bureaucratic relationship of superior and subordinate in this situation and defer to the expert for specific matters. A nonprofit with a high degree of professional accountability has nonprofit leaders that allow their program directors to manage their programs, classes, and workshops without a high degree of control. An important aspect of professional accountability is that the key expert is within the agency or organization or "internal within the agency" (Romzek & Dubnik 1987 pg. 229). Political accountability answers the primary question of "whom does the public administrator represent?" and can include "general public, elected officials, agency heads, agency clientele, other special interest groups, and future generations (Romzek and Dubnick 1987 pg. 229). For a nonprofit leader, political accountability could reference many of the same groups of people and maybe also include funders, nonprofit boards, and the community. The researchers emphasize that political accountability is not supposed to "promote favoritism" but create a "more open and representative government" (Romzek & Dubnick 1987 pg. 229). Table 2 was a reference chart in Romzek and Dubnick's study. The table illustrates the type of relationship of each accountability system and main function of each relationship.

Table 1 Relationships Within Accountability Systems

Type of Accountability System	Analogous Relationship (Controller/Administrator)	Basis of Relationship
1. Bureaucratic	Superior/subordinate	Supervision
2. Legal	Lawmaker/law executor Principal/agent	Fiduciary
3. Professional	Layperson/expert	Deference to expertise

4. Political	Constituent/representative	Responsiveness to constituents

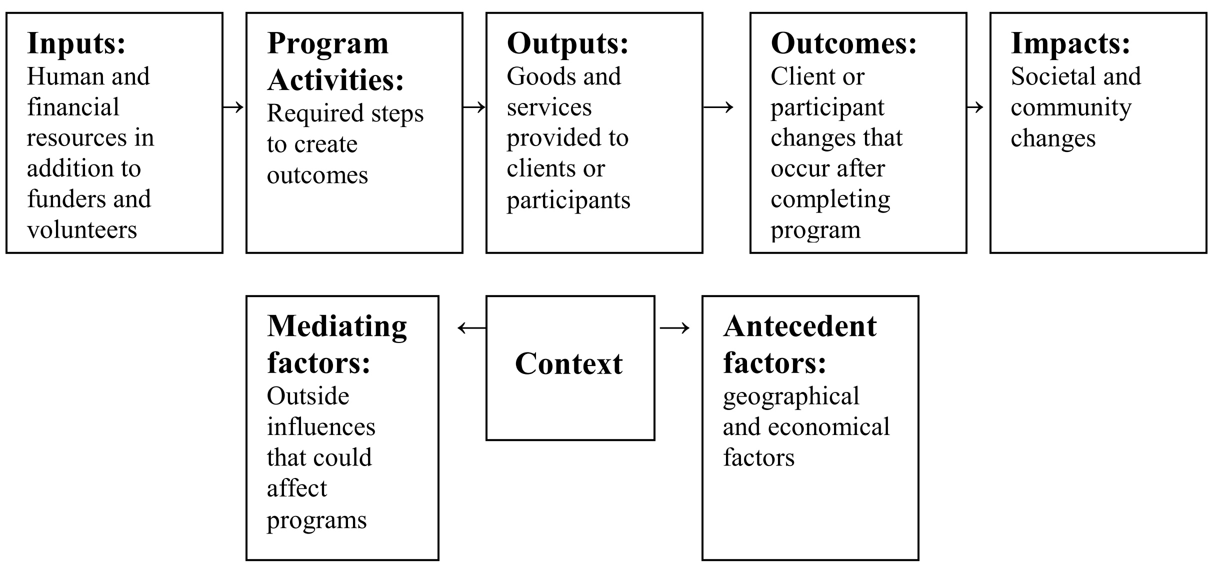
(Romzek and Dubnik 1987 pg. 230)

<u>Accountability Evaluation Methods</u>

In the accountability research, there is a multitude of ways an evaluator can assess a nonprofit which could include looking at outcomes, cost effectiveness, outputs, efficiency, service quality, or customer satisfaction (Wholey, Hatry & Newcomer 2010). The evaluation process not only has several ways to measure effectiveness, but also as many methods to identify effectiveness: logic models, surveys, case studies, focus groups, narratives, interviews, etc. The accountability assessment method explored most frequently was the logic model and the one that was explored the least was the evaluation story, the qualitative approach of analyzing written narratives to look for trends or themes. Due to the logic model's extensive use among nonprofits, defining and explaining the main components is important to this study. The evaluation story is intriguing because there are not many resources that examine it as an accountability method. Both of these accountability measures have been used to tell the nonprofits story and explain effectiveness in an accessible, informative way.

The logic model has been an accountability measurement tool since the 1960's and it allows evaluators the opportunity to communicate a "performance story" by highlighting program outcomes (McLaughlin and Jordan 2010 p. 55). Using a graphic organizer flow chart, the logic model identifies the human and financial resources used (resources), the requirements needed to create outcomes (activities), the client or participant's good or services (outputs), and the proposed impacts after the client or participant has completed the program (outcomes), and societal and community changes as a result of a program (impacts) are all components of the logic model. With the help of the logic model, evaluators can focus on asking more specific evaluation questions during the accountability process.

Figure 1.2 Basic Logic Model



(McLaughlin & Jordan, 2010 pg. 57)

Nonprofit managers identify the logic model as an evaluation tool that "helps build shared understanding and expectations among program staff and other participants" (McLaughlin and Jordan 2010 p. 55). Although the logic model is typically used to identify program outcomes at the end of the client's experience, evaluators have used the logic model at before the program begins, during the program, or months/years after the program.

Another important section of the logic model beyond the program structure and outcomes structure is the contextual piece of accountability. Many accountability theories and evaluation methods do not take the contextual piece into consideration when analyzing the effectiveness of a program or nonprofit as a whole. The logic model realizes that certain mediating and antecedent factors can affect outcomes (McLaughlin and Jordan 2010). Mediating factors consist of anything that could disrupt the flow of interchange of goods and services between staff and client. Examples include staff changes, economic downturn,

Figure 1.3 Nonprofit Organizations that Assist Latino Immigrants Logic Model Components Example

Inputs	Nonprofit managers, staff, volunteers, social workers, non-staff experts that assist the program
Program Activities	Health counseling, nutrition workshops, dental and health check-ups, Adult ESL education, Advocacy, Preschool education, Financial literacy, career services, Cultural events and workshops
Outputs	Number of hours of educational instruction or health counseling, Number of clients served for dental and health check-ups
Outcomes	Increase in number of bilingual speaking clients, clients receive knowledge to create better budgets or meals, Children are more prepared for future grades, community receives cultural knowledge about its neighbors
Impacts	Increase in a mutual respect for all community members and an Increase in knowledge as how to provide for family's needs

recently created competing programs, etc. Antecedent factors take into account the demographics of the clients and the geographical location of the organization.

The development phase is significant and it is imperative to ask appropriate research questions. The most important research question for the logic model addresses the importance of "do the results address problems that are appropriate for the program and that stakeholders deem to be important to the organizational mission and national needs?" (McLaughlin and Jordan 2010 p. 59). Logic model developers include the evaluator, nonprofit manager, program director, funders, and clients. Every stakeholder has a different perspective of program performance story and it is relevant to identify all pieces of the narrative before mapping out short term outcomes and long term impacts. While researching the program, there are many sources evaluators can use to construct a logic model, strategic plans, annual reports, financial transparency documents, staff observations, surveys, interactive games, and interviews to create a full picture of the nonprofits program (McLaughlin and Jordan 2010).

The next steps include defining the problem the program is going to address and identifying contextual factors that affect the success of future achieved objectives. Before evaluators can draw a visual map of linkages between inputs, outputs, and outcomes, evaluators must identify the components of each category. When evaluators identified all the components, evaluators can draw the logic model which can be completed in a number of ways. Typically, evaluators draw a "diagram with columns and rows of boxes containing abbreviated descriptions and causal linkages shown with one-way arrows" (McLaughlin and Jordan 2010 p.68). Once evaluators complete the logic model, communicating the results to stakeholders and identifying program attributes that create intended and unintended outcomes.

The logic model is a visual flow chart that helps nonprofit stakeholders look for gaps in a program's productivity and it helps identify what program components that may be outdated or no longer needed. Stakeholders also appreciate the visual representation of progress toward an intended outcome and it allows "a high degree of clarity as to a program's purpose and expected outcomes" (Lynch-Cerullo and Cooney 2011 pg. 371). Although nonprofits may use the logic model to fully explore the outcome and impact results of certain programs, some opponents of the logic model claim that it is not used for improving present programs, but instead highlights financial data for key funders (Ebrahim 2003). Some critics even assert that the logic model distorts accountability by "overemphasizing short-term quantitative targets and favoring hierarchical management structures" (Edwards & Hulme, 1996, p. 968). Some nonprofit accountability scholars show concern that the nonprofits that use the most accepted evaluation and development frameworks may be rewarded more frequently by funders than the nonprofits that use more innovative accountability frameworks (Ebrahim 2003).

While the logic model was one of the most readily used accountability methods, the evaluation story was an experimental trend used less frequently. The evaluation story is a "brief narrative account of someone's experience with a program, event, or activity that is collected using sound research methods" (Krueger 2010 pg. 406). Typically, this method is used to further illustrate quantitative data, but other reasons for its use could include the need to communicate an idea in a passionate, heartfelt way or to help the reader understand psychological motives of a client. Although the evaluation story has a creative component, it important to note that it is "a deliberate, planned effort using a systematic process" (Krueger 2010 pg. 406). Further guidelines emphasizes that an introduction should be provided that gives details about the source and the evaluator is required to check the stories with other staff persons at the nonprofit to verify authenticity. The introduction to the story must also identify the research protocol that explains whether the stories were obtained through face-to-face interviews, focus groups, e-mail, or telephone. Lastly, the evaluator needs to include a statement that demonstrates how the story represents other clients with similar stories (Krueger 2010).

Krueger highlights following narrative guidelines create the most powerful stories. He suggests evaluation stories need to have a hero with a conflict (obstacle), and eventual conclusion with a key message (Krueger 2010). Personal details that describe the hero's emotional state is imperative along with rich imagery, relevant dialogue, suspenseful moments, and a powerful message. Writing an effective evaluation story is not a simple task and it takes an adequate amount of time and skill to create a powerful narrative that will evaluate a program, event, or activity at the highest standard.

Latino Population Demographics and Needs in the United States and Kansas City

Latino families are in need of nonprofit resources for many reasons and vary depending on education attained, insurance acquired, proximity to support network, and discrimination faced on the job or at school (Ayon 2014, Ayon & Naddy 2013, Vasquez 2007). Presently, Latino educational attainment gaps are highest among Latino immigrants. 50% have dropped out of high school and 40%-70% of immigrant Latinos work in jobs that require low-skilled labor (Vasquez 2007). Due to a lack of insurance and difficulties communicating needs, there is what seems like insurmountable obstacles to health care (Ayon 2014). Mixed status families worry that their loved ones will be deported and this anxiety creates a constant fear that their support network will be taken away from them.

A study that explores Latino immigrant service needs, Ceclia Ayon's study entitled *Service Needs among Latino Immigrant Families: Implications for Social Practice*, helped identify the importance of nonprofit organizations that assist Latino immigrants. She identified many health needs that include but are not limited to the necessity of more well-trained bilingual health professionals, assistance with the bureaucratic systems, access to more mental health services and domestic violence resources, and support groups for women to network and converse (Ayon 2014). A substantial portion of health care needs is supplemented by nonprofit organizations.

Participants did not only specify health service needs, but also wanted to be informed about new immigration laws, provided an identification card, and legal assistance (Ayon 2014). In another study by Cecilia Ayon and Michela Bou Ghosn Naddy identify the different types of social networks and although family, neighbors, employment, and church were all referenced, but community-based organizations, nonprofits, were significant in assisting the families with small children, clarifying the legal rights of mixed-status families, and providing support when beneficiaries are "faced with deportation, being stopped by the police, or needing access to health care" (Ayon & Naddy 2013 pg. 375). The authors further contend that nonprofit organizations that assist Latino immigrants "have an opportunity to fill this gap in Latino immigrant families' social networks" (Ayon & Naddy 2013 pg. 375).

Although Missouri's percent of foreign born population is only 2.1% and the Kansas foreign born population is only 1%, most of the foreign born residents live in Kansas City or St. Louis metropolitan areas. In the Kansas City metropolitan there are 163,000 Hispanics and the total foreign born population of the 163,000 is 36.6% (2010 U. S. Census Data). Another study conducted in 2005 by Melinda Lewis involved a sample of 957 Latino immigrant adults living in

Kansas City, KS and MO. This study identifies some of the same needs that the Hispanic Needs Assessment highlights in 2010. 75% stated that they sent remittances at least occasionally to their family members (Lewis 2008). The author also indicates that “17% have worked without pay and almost 35% of employed respondents reported that they are not paid overtime for hours more than 40” (Lewis 2008 pg. 197). She continues by highlighting mental health needs since 27.7% of Latinos confirmed that they had poor mental health in the past 30 days and 88% identified that they felt depression (Lewis 2008). All of these statistics further clarify why Kansas City nonprofits that assist Latino immigrants are necessary for this community.

The Hispanic Needs Assessment was a research study completed in the following counties of Missouri and Kansas: Cass, Clay, Jackson, Platte, Ray, Johnson, Leavenworth, Miami, and Wyandotte. The survey identifies 84% of respondents have experienced homelessness during the past year and “sometime during the past year, someone in 29% of respondent’s families needed but could not access a doctor; someone in 38% of their families needed but could not access a dentist; and someone in 27% of their families could not get a needed prescription” (Hispanic Needs Assessment pg. 32).

Figure 1.4: Kansas City Community Assets and Challenges (2010)

Kansas City Community Assets (2010)	Kansas City Community Challenges (2010)
Bilingual language skills Participation in religious organizations Strong family relationships Work ethic Cultural Diversity Entrepreneurship Spirit of Service Sense of Community	Gangs Low graduation rates Lack of opportunities/services for undocumented individuals Low education levels of adults Unemployment of adults Discrimination Better communication and coordination among Latino-serving organizations

Section Three: Methodology

The methodology used for this research project was a mixed-method approach that included qualitative interviews from nonprofit leaders along with case studies of organizations based on observations, annual reports, strategic plans, and other documents. The Hispanic Needs Assessment also helped me gauge the needs in the community and express the importance of this research study to nonprofit leaders.

Case Study Selection

The nonprofit organizations I analyzed for my case study included Mattie Rhodes, El Centro, Westside CANN Center, Don Bosco, and Guadalupe Center. The nonprofits, with the exception of Don Bosco, that I selected spend a substantial part of their resources assisting Latino immigrants and migrants with human service needs. Don Bosco services immigrants and refugees from places all over the world including Latin America. The above nonprofits also have been an integral part of Kansas City for decades and offer a wide variety of educational, health, financial, career, legal and cultural services. Westside CAN Center, Guadalupe Center, and Mattie Rhodes are located in Westside of Kansas City whereas Don Bosco is located in Northeast Kansas City. El Centro is located in Kansas City, Kansas. Even though these nonprofits service different areas they are influential in providing much needed services to a vulnerable population without a voice.

Mattie Rhodes

According to a 2013 Guidestar report, Mattie Rhodes had a 2.4 million dollar budget with four main types of programs: community support, cultural arts, youth development, and family services and support. The Mattie Rhodes website also identifies the organization as the "only fully bilingual/bicultural, nationally accredited, and state-certified behavioral health care provider in the Greater Kansas City region; and is state-certified in intensive outpatient substance abuse therapy." (Mattie Rhodes Center - History-Brightening Lives. Building Futures). Mattie Rhodes was created over a hundred and twenty years ago in 1894 when a church group called The Little Gleaners created the Mattie Rhodes Memorial Society after their nineteen-year-old friend died of Typhoid Fever leaving the church group $500.00 to continue its work helping the less fortunate.

The organization's main focus in the early 1900's was assisting working mothers with child care responsibilities. A settlement house was established in the 1930's to help children, single mothers, homeless individuals, and the elderly. In the 1950's Mattie Rhodes started its mental health programs. Thirty years later, the organization focused on the increasing human service needs for Spanish speakers and hired bilingual therapists and case managers. In the late 1980's, the Mattie Rhodes Art Center was created and in 1999, the organization established the Mattie Rhodes Art Gallery (Mattie Rhodes Center - History-Brightening Lives. Building Futures).

The mission and the vision are identified below:

Mission- Mattie Rhodes Center enriches the lives of individuals, families, and communities in a respectful, multicultural environment.

Figure 1.5- Mattie Rhodes Programs (2013)

Programs	**Activities**	**Outcomes**
Health and Wellness Programs	*nutrition classes *community garden *community empowerment	*1,000 children and adults attended wellness activities that included zumba classes, weekly Farmer's Market, and the Community Garden *Held small and large informative classes and events with 1,000 estimated in attendance
Cultural Arts Programs	*visual arts classes and cultural workshops *spring and summer art camps for ages 2-16	*1,336 children attended educational cultural arts programs *3,800 visitors attended the cultural arts exhibits
Youth Development	*EXPLORE Youth Development Program -curriculum that focuses on cultural tolerance and conflict resolution	*served 510 youth and young adults with out-of-school and in-school support
Family Services and Support	*family and group counseling *Nuevo Dia/Otro Camino- counseling, legal support and child-focused therapy for survivors of domestic violence *Nuevo Amanecer Program- substance abuse counseling	* provided 7,527 hours of counseling and case management to 881 individuals and families *provided counseling/case management sessions in English or Spanish

(Mattie Rhodes Center)

<u>Guadalupe Center, Inc</u>

The Guadalupe Center Inc. (GCI) had a total income of 14.5 million at the start of the 2014. The organization focuses on a variety of programs: educational, youth developmental needs, preventative health services, social services, workforce development, financial counseling and lending, and cultural programs and events. The organization has been affiliated with the United Way since 1924 and was recognized as "the nation's longest continuously operating organization in the United States" (Guadalupe Centers Inc.). The Greater Kansas City Community Foundation Nonprofit Search Profile identifies GCI's top accomplishments for 2013 and two of those accomplishments include "acquiring and renovating the former Douglas School building for the Alta Vista Charter High School for the school year 2013-2014" and "contracting with the city of KCMO to operate a youth teen program 'Club KC' during the summer months on Friday nights averaging 175 youth per night" (GKCCF Nonprofit Search).

In 1919, a Catholic Women's Club created a volunteer school and clinic for Mexican immigrants living in the Westside area of Kansas City. When the organization was first established, the programs and events were held in the church basement of Our Lady of Guadalupe Church. Over time, the organization became a 501 (c) (3) nonprofit called Guadalupe Centers, Inc.

Mission- The mission of Guadalupe Centers, Inc is to improve the quality of life for individuals in the Latino communities of greater Kansas City.

Figure 1.6- Guadalupe Centers, Inc. Programs and Outcomes

Program Categories	Specific Programs/Activities	Outcomes
	*Plaza de Niños- Early Childhood Center	*majority of students from the

Education	*Academia de Niños Elementary School *Alta Vista Charter Middle School *Alta Vista Charter High School	Academia de Niños Elementary School are performing at grade level after one year *Over 80% of Alta Vista Middle School students transition into Alta Vista High School *2013- Alta Vista High School was recognized as the 'Missouri Charter School of the Year' by the Missouri Public Charter School Association
Youth Developmental Needs	*Youth Recreation *CALMECAC Youth Enrichment	*both programs served 756 youth ages 5-19
Social Services	*HIV/AIDS Case Management *Teen Pregnancy Assistance Program *Dia Por Dia Substance Abuse Program *Senior Adults	*provided education and testing to 1400 high risk individuals in 2013 *50 individuals living with HIV/AIDS received case management services *200 individuals and families received one-on-one case management and individualized assistance ranging from job placement to housing assistance *100 individuals received individual, and group counseling and weekly education over three months *500 individuals received Parent Education Project Talks to educate families on talking about drugs. *meal delivery to seniors to 455 participants in 2013- 82% were from low-income households
Workforce Development	Job Placement Culinary Arts Training	*assisted 523 individuals with job placement *average of 20 students per class with four different class sections taught yearly

	Catering Service	*graduating students receive a preparatory cook certification *provides meals for the organization's participants and institutional partners- serves 1,600 meals daily
Financial Counseling and Lending	Kansas City Terminal/Guadalupe Centers Inc. Employees Federal Credit Union	*910 members joined in 2013 and the credit union increased its portfolio with a net income of $25,313
Cultural Programs and Events	Cinco de Mayo Festivities Thanksgiving Luncheon	5,000 people attended the three day festival *served over 1,500 meals for GCI's clients and Westside residents

(Guadalupe Center Inc.)

<u>El Centro Inc.</u>

El Centro Inc. total revenue for 2013 was 2.2 million dollars. The organization's programs assist the community with early childhood education, health education and outreach, domestic violence intervention, financial education, and public policy and advocacy work. In 1976, El Centro was created with a $10,000 grant from the Archdiocese of Kansas City, Kansas. In the beginning, the leaders of the nonprofit included Archbishop Ignatius J. Strecker, Father Ramon Gaitan, the Cordi Marian Sisters, and various community members. After almost forty years, the organization has expanded to serve 10,400 families and individuals yearly.

Mission- "strengthening communities and improving lives of Latinos and others through educational, social, and economic opportunities" (About Us-El Centro).

Figure 1.7- El Centro Programs and Outcomes (2013)

Program Category	Specific Programs/Activities	Outcomes
Early Childhood	*Academy for Children	*42 pre-kindergarten students graduated in 2013

Education		
Health Education and Outreach	Health Navigation Promotores de Salud	*282 clients received $33,339.66 to support medical costs *One client lived with a hernia for seven years and did not seek medical attention until he had to stop working. A health navigator was able to schedule his surgery and assist him with payment for the surgery. *empowers community members to spread healthy living awareness *enrolled 2,007 individuals and families in the SNAP program (Supplemental Nutrition Assistance Program)
Domestic Violence and Intervention	Si, Se Puede Domestic Violence Intervention and Prevention	*552 victims of domestic violence received crisis intervention *in the next few years this program will be collaborating with Mattie Rhodes domestic violence programs
Financial Education	*Volunteer Income Tax Assistance Program *Financial Literacy classes and workshops	*assisted 1,400 people with their tax returns and over $350,000 earned income tax credit *25 teens received a financial literacy education *73% of clients that complete financial literacy classes have not requested emergency assistance in the past two years
Public Policy and Advocacy Work	Policy Advocacy La Coexion	*educates organizations about the Latino community- four courses: High Growth Market, Understanding Latinos, Latinos and the Media, and Latinos and your Industry

(GKCCF Nonprofit Search)

Don Bosco- English as a Second Language Center

Don Bosco's ESL Center does not have several programs like the nonprofit organizations above; the main focus of Don Bosco's ESL Center is to provide free English classes to adult immigrant and refugees over the age of seventeen. ESL classes are offered during the day and evening in partnership with the Independence School District. The program offers a seven level program that focuses on a reading, writing, speaking and listening curriculum that utilizes technology. In addition to the ESL classes, the ESL Center also offers GED and citizenship classes. Recently, the Don Bosco ESL program "was recently designated a 'STAR' program by DESE for being one of the most innovative AEL programs in the state" (GKCCF Nonprofit Search). During the school year of 2013-2014, the Don Bosco ESL Center enrolled 782 students, refugees, and immigrants. Out of 570 students tested, "449 progressed 1 or more National Reporting Standard levels giving us a 79% progression rate" (GKCCF Nonprofit Search).

Mission: Don Bosco positions our ethically diverse population of all ages across metropolitan Kansas City to be self-sufficient and contributing members of this great community.

Westside CAN Center

In 1995, the Westside Community Action Network Center received its 501 (c) (3) nonprofit status. The definition of the Community Action Network is an organization that is implemented to address crime and disorder. Westside CANN Center was implemented to give day laborers that congregated in Westside neighborhoods a place to use the phone or restroom, take a shower, and utilize the kitchen or locker facilities.

The organization's mission is to "facilitate the creation of a safe, healthy, viable, civically-engaged neighborhood in which to live, play, and work" (Westside Community Action Network). A steering committee consisting of residents, representatives from neighborhood businesses and agencies assist the nonprofit director and officer manager Monday- Saturday with neighborhood priorities and servicing community members with human service needs. Westside CAN Center heavily relies on its partnerships that include Westside Housing Organization, public libraries, neighborhood alliance groups, KCMO Police Department, KCMO Health Department, El Centro Inc., Mattie Rhodes Center, Guadalupe Center, Inc, and many other affiliations.

Figure 1.8- Westside CANN Center Programs

Programs	**Activities**
Resource and Education Center	*nutrition classes *health screening days with health professionals *provides a facility for neighborhood groups to meet *Office of Citizen Compliants- individuals can fill out a compliant form against a police officer/staff person
Youth and Family Oriented Activities	*Back to School Pep Rally *Urban Camping *Fall Fun Festival
Day Laborer Program	*Day Laborers have access to restrooms, lockers, a kitchen and a telephone
Neighborhood Preservation Program	*maintenance of two community gardens *facilitates neighborhood clean-ups

Interview Protocol

To further supplement the case studies and observations, I interviewed nonprofit leaders from the nonprofits detailed above. The interview guide included open-ended questions where the interviewee could elaborate on his or her responses (see Appendix A for the full list of interview questions used). At times I felt the need to elaborate on certain question because it was valid to investigate the nonprofit leader's response with a follow-up question. Therefore, not all the questions from Appendix A were asked during each interview and some questions were added after the first and second interviews. Due to the fact that this was an evolutionary process, it became apparent that the first two interviews discussed important themes and topics that needed to be explored in subsequent interviews. Therefore, the interview guide evolved to insure that those themes and topics discussed by Respondent 1 and 2 could also be explored in interviews 3-5. The main questions of what is accountability, whom are you accountable to, how do you meet the needs of a variety of stakeholders, what is accountability's connection to effective governance, and what are the accountability areas that need improvement were asked in every interview.

Interviews lasted from thirty minutes to one and half hours. All of them except one were face-to-face interviews; one participant had to communicate over the phone due to time constraints and scheduling difficulties. Two of the five interviews were taped and the other interviews I copied the interviewee's replies with extremely detailed notes. I preferred to take diligent notes and I did not want the interviewee to feel uncomfortable or prohibited in answering their questions. After I taped my first interview, it was apparent that the respondent was not anxious during the recording process. My bias and preconceived ideas about taping a respondent changed immediately and I recorded the last interview. Although I prepared intensely for the interviews and revised my questions several times, the first interview through the third interview was a learning process. After my second interview I consulted the "Conducting Semi-Structured Interviews" chapter in *The Handbook of Practical Program Evaluation* by Joseph Wholey, Harry Hatry, and Kathryn Newcomer. In hindsight, I should have read this chapter before I started conducting interviews.

The taped interviews were transcribed and the other interviews were transcribed from my detailed notes. After transcribing the interviews, I coded the interviews using the pattern coding system by summarizing key points in the margins of the transcribed interviews. Eventually, I observed a pattern of responses within the interviews and across cases. With pattern coding, I also kept referring to the interview questions to look for connections. The second cycle I looked for key concepts that could connect to my interview questions and put them in a two column chart of major categories and associated concepts. Effective quotes that connected to the associated concept were also included with the key words in the associated concepts listing. To organize the data, I analyzed the data around these imperative questions:

1. How would you define accountability and what would be your main methods of achieving effective accountability?
2. How do you meet the needs of a variety of stakeholders?
3. What is accountability's connection to effective governance?
4. What are the accountability areas that need improvement?

I gained access to the nonprofits by e-mailing the nonprofit managers. Two nonprofits responded within one week, and the three other nonprofits responded after the second e-mail. Although there were some resounding similarities in the nonprofits studied, it is important to note that I only analyzed interview results from five nonprofits out of the multiple organizations in Kansas City that assist immigrants with social service needs.

The nonprofit leaders interviewed have had an average of 25 years of service in leadership positions in nonprofit organizations. In the past, these leaders have worked in leadership positions or assisted in the creation of the following organizations: Latino Civic Engagement Collaborative, Young Latino Professionals of Greater Kansas City, Woodland Public Charity, Heart to Heart International, Catholic Charities of Northeast Kansas, Youth Opportunities Unlimited, etc. All of the interviewees worked or volunteered in some capacity with their nonprofit before becoming executive directors or part of the executive staff. One nonprofit leader worked in disaster relief management for two decades and had a background in journalism. Another nonprofit leader has worked in educational areas over thirty years ranging from teacher, principal, to nonprofit leader. The majority of the interviewees speak both English and Spanish fluently.

Although the interviews were the primary source of data, I also observed three of the five nonprofits: Mattie Rhodes, Don Bosco, and Westside CAN Center. During the month of May and the beginning of June 2015, I observed Mattie Rhodes Cultural Journeys program and Don Bosco evening ESL classes. In June and July, I spent a summer in Argentina in order to complete a language requirement for my institution; therefore, I could not complete any observations during those months. When I returned I completed the observations for Westside CAN Center by observing an afternoon where Westside residents attended the weekly nutritional class. Later in the week, I also observed Westside CAN Center's annual Old-fashioned Fall Festival. Due to time constraints, it was not feasible to observe all five nonprofits three or more times. Consequently, an after school arts program for elementary school children, an evening ESL class for adults, and a neighborhood and community policing organization's weekly and annual events provided the opportunity to observe a variety of different programs. The observations are included in this study, so I can further identify the accountability practices of each nonprofit.

Methodology: Observations

The first set of observations I completed were at Maddie Rhodes for their Cultural Explorations Program. I gained access to this program by identifying my need to observe a program or event with the nonprofit manager whereas he e-mailed a program director. She matched up my available days and times to this afterschool program. Due to confidentiality, there was not a way to determine the ethnicity or immigration status of the students. Therefore, I do want to identify that I observed this program mainly to explore Mattie Rhodes staff work with clients and experience a program over a period of three days. According to Mattie Rhodes staff, the Cultural Explorations Program has been going all year long; my observations were completed toward the end of the program. Parents enroll their children in the program through the collaborator organization Link. The Mattie Rhodes staff worked part time and they created their own lessons to help empower students through art. My observations were 4:00-5:30 on Monday, May 4th, Wednesday, May 6th, and Monday, May 11th.

The second set of observations I completed were at Don Bosco. I gained access to this program by identifying my need to observe when I interviewed the nonprofit manager. The manager told me to call her when I was ready to set up my interviews. A few weeks later I left her a voicemail that I was interested in observing the adult ESL classes. The next day the adult ESL program director called me to set up some interviews. I picked two different days to observe for a couple of hours. Over those two days, I observed four different classes for almost an hour each class. The classes ranged from advanced to beginner level. My first observation was on May 12 at 6:00-8:00 and my second observation was on May 19th at 6:00-8:00.

The third set of observations included the Westside CAN Center. On March 25th from 5:30-8:00, I observed the evening that Westside CAN Center hosted the Cross Border Network's dinner for the Mexican students and parents caravanning across the U. S. to address the human rights violations in Mexico. The caravan included a mother Maria de Jesus Tlatempa Bello, mother of a student that disappeared, and Omar Garcia, a survivor of the kidnapping. Although Westside CAN Center did not want to politically voice support, the resources, facility, and kind volunteers helped the Cross Border Network communicate the atrocities of the recent disappearances and violence in Mexico.

The second and third observations were completed when I returned from Argentina. On October 22, I was supposed to observe the weekly nutritional class from 12:00 to 2:00, but nurse that teaches the class could not attend due to a family emergency. Therefore, I observed the surroundings, the procedure for residents to pick out donated food items for the nutritional class, and the local librarian read picture books to the children. The librarian entertains the children during the nutrition class. The last observation I completed was on October 24th for Westside's Fall Festival from 11:00 am to 1:30 pm.

Section Four: Results and Analysis

Interviews

The nonprofit leaders' interviews helped the researcher understand the many layers and complexities of accountability. Each of the respondents verified accountability's importance and clarified the many methods they have used to produce transparency and financial sustainability. After analyzing the data, it was evident that the interview responses could be categorized into four categories: *defining accountability and identifying accountability methods, meeting the needs of a variety of stakeholders*, a*ccountability areas that need improvement*, and a*ccountability's connection to effective governance.*

Defining accountability and identifying accountability methods. The respondents were asked how do they define accountability, whom were they accountable to, and what evaluation methods were the most effective? All the nonprofit managers identified being fiscally responsible and producing quality outcomes as main concerns. Various other responses identified displaying transparency, communicating and accomplishing outcomes, and becoming nationally credited as relevant aspects of accountability. Accountability methods that were used most frequently included outcome measurement, logic models, pre and post testing for the educational programs, and surveys.

Meeting the needs of a variety of stakeholders. Respondents were asked how does your nonprofit meet the needs of upward, downward, and lateral accountability mechanisms? The nonprofit managers emphasized financial sustainability a second time and respondent 5 identified her main objective with reaching the needs of all stakeholders is to "provide beneficiaries with the resources they need". More specific responses included everything from increasing economic value to certifying staff.

Accountability's Connection to Effective Governance. In this section, interviewees were able to connect accountability with the nonprofit management. Respondents were asked how is effective governance important in creating a sustainable, productive nonprofit organization? One nonprofit manager identified the close connection they have observed when he stated "accountability is really critical for governance because it shows if the director is doing the job" (Respondent 4). Another respondent gave an example of mentoring her staff to understand the importance of accountability. Other respondents were more general in identifying a connection with accountability and effective governance by comparing nonprofit accountability with for-profit companies' accountability processes.

Accountability Areas that Need Improvement. Respondents were asked in regards to accountability, what are some areas that need improvement? Although this question was asked about half way through the interview, respondents were careful constructing their responses. A majority of responses focused on time, lack of money or resources, and measurement difficulties. One of the respondents identified the lack of "follow-through with collaborators" and another respondent discussed the importance of staff to motivate themselves to know trends in their field while another respondent talked about self motivation in general. Lastly, a different respondent highlighted how some staff members feel uncomfortable with accountability and that attitude towards accountability needs to change.

Defining Accountability and Identifying Accountability Methods

When asked how do you define accountability, of the five nonprofits interviewed, all respondents identified financial sustainability and productivity as defining features of accountability. After emphasizing financial and productivity responsibilities, the definitions were more varied. One respondent answered the question with two of his own questions: "how many people are you reaching and how are we affecting those that we service?" (Respondent 4). Another respondent defined accountability as "a trust factor that leads initiatives in all kinds of aspects and it allows for a person to create a capacity that can allow for a variety of achievements" (Respondent 2). While that response highlights trust and initiatives, another definition was fairly straightforward when a respondent said, "we're doing what we say we are doing" (Respondent 5).

Throughout the interview this question would continue to be clarified and explained. Eventually the question morphed into what are the key components of accountability because the nonprofit managers found many defining features of accountability that could affect financial sustainability or productivity. Some more specific components of accountability that the respondents discussed included everything from the necessity to analyze client feedback to being nationally credited. In regards to being nationally credited, one respondent found that an extremely important component of accountability when he stated, "we adhere to national policies. We have employed someone that looks at the national standards, an internal person that looks at our standards" (Respondent 1). The complete responses of components of accountability are identified in table 1.8.

When asked the question who are you accountable to, most of nonprofit managers had no problem listing off multiple groups and individuals. Some of the respondents were less descriptive and stated that they were accountable to "anyone that is involved in the program"

(Respondent 2). The two groups identified the most frequently included beneficiaries and funders. A full list of the respondents' answer to this question is included in Table 1.8.

The nonprofits interviewed were consistent with accountability practices found in the research. Most of them used outcome measurement or logical models. The nonprofit organizations that provided some educational service used pre and post testing frequently due to federal mandates and their own professional goals. An informal method of analyzing effectiveness included client surveys.

Figure 1.9

Key Components of Accountability	*outcomes *financial sustainability *trust factors that lead to initiatives *being fiscally responsible *results-oriented *analyzing client feedback *displaying transparency *effective customer service *national accreditation *accomplishing the mission *accomplishing objectives *communicating outcomes and needs to stakeholders

Who are you accountable to?	*governing body *funders *clients *staff *anyone involved in the program *all stakeholders *DESE- (educational programs) *State of Missouri *grant and endowment sources *volunteers *community *board of governors

Accountability measurements and reports	*outcome measurement *pre and post testing *analyzing outcomes- employment statistics entrance into post secondary education or other career advancements *logic models *client surveys *evaluation stories *annual report *yearly audit *finance committee monthly reports *informal accountability questions on social media *client focus groups *independent audit *timely reports as required for funders

Meeting the Needs of a Variety of Stakeholders

The necessity that accountability must address multiple levels of stakeholders was an evident concern for all nonprofits. The nonprofit leaders emphasized the expectation to communicate to funders and show evidence of reaching or surpassing goals, but they also realized meeting the needs of the beneficiaries should occur in concurrence with meeting funder expectations. One interviewee stated that he provided beneficiaries an opportunity to meet with him and communicate what they thought of the services (Respondent 1). Another respondent seemed more overwhelmed with addressing beneficiaries' needs as he stated in an exhausted voice, “there is anxiety because there is an expectation we will always be there” (Respondent 4). In order to overcome this anxiety, the organization keeps track of the stock market, so they know if and when their corporate funders will be able to donate.

Respondent 4 also emphasized educating his staff as another way of meeting a variety of stakeholders. Although he was not the only one that required staff be responsible for funding their own program, this nonprofit manager highlighted the importance for the staff to understand their program. He stated, “there is a big emphasis to know your program. Be experts in the field. Staff must read about the program and identify trends. We created a directive that staff members need to spend a day studying the field” (Respondent 4). Another nonprofit manager also expressed the importance of staff training and education in regards to meeting all stakeholders’ needs. Although she communicates with them in monthly or sometimes weekly meetings, she clarified, “it is important for me that the staff buys into their budget, and that the staff buys into their grant process. They also need to buy into understanding what they can do, what they can’t do, and what resources they can go out into the community and work towards” (Respondent 5). The nonprofit managers realized that the staff accountability or lack of accountability could affect the nonprofit organization’s reputation greatly.

In order to meet all the stakeholders, the nonprofit managers interviewed used the evaluation story as an accountability piece. Some of those evaluation stories may have been an informal process as when one nonprofit sent over 75 letters to the Missouri Senate containing students’ success stories in order to express the continued need for free education for adults (Respondent 3). Another organization has implemented a more formal process of publicizing evaluation stories because they have hired a director of marketing to help explain how their nonprofit has been accountable. A couple of the managers explained that they liked the evaluation stories in their annual reports and they discovered that their stakeholders appreciated the anecdotal stories balanced with numbers and logical data.

One nonprofit manager became extremely passionate when she discussed the evaluation story accountability practice. She felt that the evaluation story was an effective way to communicate to a variety of stakeholders the importance of funding and serving her clients. She explained, “it [evaluation stories] paint a different picture than the hate and we have to be strong on the stories we tell…We have to begin to tell a story to a community that has little or no relationship with the population we serve” (Respondent 5). She not only saw the evaluation story as a way to communicate with her stakeholders and community, but an accountability method that identified the status quo that needed change. Later she stated that the evaluation story allowed her to communicate to her funders that her clients

> are in the community. They are a part of who we serve. They are the uninsured. They are the students not graduating high school, and they are the students not graduating college. We got to paint the picture that that has to change. And that’s how to do it, in a narrative that says, ‘I’m going to tell you successfully about this family. I’m not going to tell you about their status. I’m not going to tell you about their issues with poverty, their issues with domestic violence…we start with success stories (Respondent 5).

The nonprofit manager that hired a director of marketing to publicize the evaluation stories felt that this accountability method allowed his organization to “show we are in true contact with the clients, we understand their needs, and we are listening to them” (Respondent 4). One nonprofit manager started speaking faster and louder as he explained the importance of the narrative as an accountability method. He felt that the evaluation stories emphasize significant themes that “immigrants are the foundation of this country” and that “they are looking for their dream. They are taking a chance to succeed and they want to see value in what they receive. The narratives highlight that they have value and what we are providing for them has value” (Respondent 2). While the number data was a vital piece of accountability, all nonprofit managers expressed a need for the evaluation story in clarifying why their clients needed assistance and to display the successes of the organization.

Accountability’s Connection to Effective Governance

Interviewing the nonprofit managers provided the opportunity to discuss the connection between accountability and effective governance. When asked the question, “How does accountability play a role in effective governance?” respondents identified a variety of connections that included everything from it’s important for financial sustainability to highlights the effectiveness of the nonprofit manager. For one manager, accountability was imperative for effective governance in aspects of financial oversight and meeting monthly budgets. He identified the nonprofit’s monthly review of its budget and how he holds his staff accountable by reviewing the twelve month cash flow statement (Respondent 1).

Another manager illustrated how important communication is for effective governance’s connection to accountability. She identified her nonprofit’s staff communication committee as key players to holding her accountable to the staff and in respect to governance, the communication committee helps provide better conditions at regular staff meetings (Respondent 5). She continued to say that communicating with the staff about their job expectations is also imperative for effective governance. In the way she described her role, she was almost a teacher providing accountability lessons to her staff. She made it clear to her staff that financial oversight is an accountability aspect that cannot be dismissed when she stated,

> They need to understand the role of funding, stewardship. They have to be involved in that. I appreciated my past employers who really forced me to be that. And I don't like to force staff, but I know it's the best thing in order for them to buy in and understand we can't just do anything. There are some staff that I have to push a little more to be responsible, more accountable, more understanding of the role, so every six months during staff evaluations we go over job descriptions and expectations (Respondent 5).

While one manager saw the connection as a way to communicate staff expectations and express her leadership skills, another manager analyzed that accountability was needed for effective governance because of data measurement. She explained that it is not only an expectation of nonprofits to hold themselves accountable, but all businesses must be accountable. In her perspective, "without accountability measures you are not able to measure your growth, you are not able to assess where changes need to be made, and the effectiveness of your product or the service you provide" (Respondent 3). Although they all made different connections to effective governance, all agreed that the main connection could be summarized in this manager's explanation. The main connection between accountability and effective governance is that "it shows if the director is doing the job" (Respondent 4).

Accountability Areas that Need Improvement

The nonprofit managers did not hesitate to identify their frustrations with accountability expectations and limitations. One respondent provided the example of a lack of diagnostic measures that were missing for her pre and post tests. When the nonprofit would test literacy levels, they did not have a test for immigrants without a literacy level in their home country (Respondent 3). Although she explained that the diagnostic measures have been created and should be implemented soon, it is relevant to explore the possibility that other nonprofits could have tests or measurements that do not address a lack of literacy level or other skills.

Another manager expresses that he would like a more substantial portion of the budget invested in administration. He explains the weakness in further detail when he says, "strategist investors do not want to spend money on financial controllers but they would be helpful with financial oversight skills…We may be ineffective in our spending, but we don't have an individual with the specific skill set to investigate financial oversight" (Respondent 1). Investors have accountability expectations, but they do not understand the specific skills that are needed to fully analyze accountability data.

Time was common theme identified as an accountability weakness area. Respondent 4 statements were similar because he felt that some funders had too many accountability requirements. He continued to explain that one program required four funders but each funder expected different outcomes and had specific accountability documentation expectations. Although he verified The United Way's contributions to his nonprofit, he stated, "The United Way is the most important funder, but they give us the least amount of money" (Respondent 4). In his view, he found that the corporate sector did not require such time consuming, complicated accountability expectations. Not only were there time consuming accountability practices, but Respondent 4 also clarified outcome measurement weakness when he stated that "outcome measurement is difficult to do without continued presence. Funders want data 10-15 years later but a program may only have funding for 2-3 years" (Respondent 4). A different respondent described time as the enemy because "time jeopardizes the program. In my personal experience with disaster relief, some agencies complete assessments before solving the emergency and by the time they are ready to assist the emergency has passed" (Respondent 2).

While some respondents felt there was too much of a focus on accountability assessments and paperwork another nonprofit manager saw that there lacked a communication about accountability practices among staff. He explained "accountability is not always on the front and center. It is not uncommon for staff to feel uncomfortable with accountability. If we are not holding ourselves accountable, we will not survive" (Respondent 1). His comment summarized a relevant point; nonprofit accountability makes people uncomfortable because no one wants a reminder of ones weaknesses especially when there lacks a clear and concise solution to strengthen that weakness area.

Observations

Mattie Rhodes

The Cultural Explorations Program was a safe environment where elementary school aged children could explore their decision making and artistic skills through art projects and role playing. The program was on the building's top floor that had two separate rooms, one art room full of supplies and two long tables and another room full of comfortable couches and seats.
A person entering the workshop area had to push a doorbell to alert the faculty he or she needed to pick up their child. The procedures in place to ensure child safety were more than likely an effective example of the bureaucratic relationship that the instructors had with their program directors and nonprofit leaders. Evidentially, the instructors were notified of the safety guidelines by hierarchal staff and the teachers followed those guidelines closely by not allowing the students to open the door.

On the first day the researcher observed the decision making role playing games. Students were given decision making scenarios where the students had to act out scenes. For example, one scenario had to students act out standing up for a friend when a bully tries to take his or her friend's lunch money. One of the students did not want to participate because she was nervous. She started crying and the teachers firmly told her that she had to participate since that was the expectation of the program. The girl acted out her role playing scenario through tears and quickly forgot her sadness as soon as the group moved onto the next activity. In addition to building confidence skills, the teachers encouraged the students to creatively express themselves in decision making workshops, art projects, and the every day communications with their teachers and friends. Romzek's and Dubnick's professional accountability emphasizes this accountability relationship where the "placement of control over organizational activities in the hands of the employee with the expertise or special skills to get the job done" is imperative to the institution (Romzek & Dubnick 1987 pg. 229). The teachers of the Cultural Journeys Program created their own lessons, wrote little notes for all of their students, and talked passionately about the students they taught.

Although the program director was never present when the researcher observed, it is inconceivable to assume that the teachers did not direct their concerns to a subordinate. While the bureaucratic relationship is not conveyed as strongly in this example, due to the organization of the overall program and the implemented safety guidelines, the bureaucratic accountability relationship was also present. However, during my observations, "sufficient discretion to get the job done" was illustrated in the lesson planning, communications with students, and creative art projects and role play activities (Romzek & Dubnick 1987 pg. 227). Since the observations were at the end of the school year, the teachers used their skills in counseling, art, and social work to reach a population of students that may not be as successful in a normal classroom setting.

The art project for the first observation day required the students to create a design on cardboard to create their own stamp. Then they had to cut yarn and glue strips of yarn onto the lines of their design. The teachers had to help with creating this printmaking device, but they were consistently patient and firm. When giving instructions, they were direct with clear instructions. The teachers also made an effort to create an emotional connection with the students by asking them their favorite songs and plans for the weekend. Sometimes the students were responsive and highly focused on an art project or decision making role playing activity. Consequently, the most effective part of the program was the continuation of the relationship that the students had with the adults throughout the year. Outside of school and maybe a key family member, some of those children do not have many quality relationships with adults. Spending time with the Cultural Journeys program teachers provided students with exposure to two more adult role models that knew their names and smiled and laughed with them as they sang *Uptown Funk* together.

On Wednesday, I observed a different group, but the same lesson. It was evident it was the end of the year. The 2nd group included students that were a year older and were much more hesitant to participate. The instructors split up and worked one-on-one with each group going over the role-playing game. When one student asks, "are we going to do something not boring today", it became evident that this was a challenging group.

One student that I observed did not want to participate in the role playing game. A teacher took him aside and explained the consequences of him not participating. After a conference with his teacher, he finally committed to being in the scene. He was a decent actor and showed off skills of projecting loudly and providing some emotion in his voice. Later he focused on the printmaking activity and started drawing his design without being redirected too many times by the teacher. (Cinco de Mayo had been yesterday and most of the students were redirected at least once during this observation). He also defined the concept of printmaking and was the first to have the yarn glued to his cardboard.

The Cultural Journey after school program lacked proper disciplinary procedures if the cooperating teacher (teacher that worked in conjunction with the school and Mattie Rhodes) was not effective in addressing the students. Most of the students had spent a full day at school trying to follow the rules and it was difficult to comply with the expectations of the after school program. When a student did not want to participate, they received a stern warning. Eventually, after they grumbled or cried, they would complete the task asked of them. Observing this program at the end of the school year meant that the students were more comfortable with the other kids and teachers. Responsiveness to the needs of others is not a two way street and political accountability was not as successful if the students were not responsive to the expectations of the program.

My last observation was one of the last days of the Cultural Exploration Program. First, the instructor asked what they did for their weekend. On the whiteboard, the instructor had written, “Be Strong”, “Be Mean”, and “Give In.” She asked the students to give examples. For example, she asked, “what does being strong mean?” One student said, “being strong means you can lift a car.” Another student identified being strong as not being scared when acting in a play. For the role playing game this time, the instructor handed out situations and the students had to identify whether they would “Be Strong”, “Be Mean” or “Give In.” Several of the students said, “be strong” and every time the instructor asked them why they would pick that defense tactic.

The last forty-five minutes the students finished art projects they had not completed or they worked on a yarn project called god’s eye. Students completed self portraits, printmaking stamps, or nature sculptures. Music was integral in keeping the students calm. Listening to Uptown Funk multiple times brought a collaborative feeling to the class. At the end of the class, students took home their art projects and paper mailboxes filled with teacher notes and candy. Even in the last session of the year, the teachers were “responsive” to the needs of their students and let them work on their remaining art projects and provided personalized notes for them as a thoughtful positive reminder of the class objectives emphasizing confidence and creativity.

Don Bosco

The program director encouraged me to observe the Advanced class because she said the teacher was engaging and had a creative teaching style. I observed the Advanced class for an hour. The instructor started the class with a warm-up conversation. The students had to answer oral questions about their weekend and the errands they completed. The instructor picked certain words they might not know and they have an informal vocabulary lesson on the word “errand”. The instructor inquires where they have been to a couple of students.

The classroom had about twelve students conversing about the warm-up conversation questions. As the instructor walked around the room, she smiled and laughed with her students. It was evident she had high expectations, but she also created a learning environment where the students were comfortable and looked like they are having fun. She wrote on the erase board words that the student could not define, “mosque”, “puppy”. The instructor asks the students to stretch out their yawns and has them stand up before moving onto the next part of the lesson. She gives them consistent feedback by telling them they are doing well and acts out words or draws pictures so everyone can understand. The researcher also observes that she has taken an interest in their personal life and has tried to get to know them because she knows their family names, jobs, and personal stories. Due to the instructor's considerate attitude toward her students and her desire to get to know them, she demonstrated political accountability. Not only was she "responsive" to their needs when they look befuddled with a word they do not understand, but her smile is comforting and assures the students that she is grateful for the opportunity to teach them.

"Having a Job Interview" was the focus of the day's lesson and learning objective was idioms. Dialogue was projected on the board and the students read the conversation and as they were reading, the instructor lists the words that they mispronounce. After reading the story, the class reads the words in her list, "permanent, guarantee, typist." She also refers to the need-to-know words next to the dialogue. Layoff was one of the need-to-know words. She made them read the definitions and then identify the difference between layoff and fire. Her easygoing demeanor and genuine laughter with the class also highlights her professional accountability relationship that she has with the nonprofit. The professional accountability relationship is further exemplified by the nonprofit program director's suggestion that I observe her classroom first. Describing the expertise this teacher exhibited throughout the hour observation is difficult, but high student engagement and student success with the lessons observed highlighted the professional accountability relationship.

Next, I observed the intermediate level class for an hour. The class was studying for an upcoming test, so there was not much conversation for the majority of the class. At the beginning of class, the class worked on an activity called Write to Describe. The instructor posted a poster size image of a person playing basketball with the words "play" as a verb. They were asked to write a present, past, and future description of the illustration. When the students finish their Write to Describe, she checks their work to make sure the student used capitalization and proper sentence structure. The instructor made effective eye contact and punches her words so everyone understood the directions. Although the researcher did not observe bureaucratic or legal accountability relationship systems, it could be inferred that the teacher must complete some strict training requirements and show proper documentation or resumes in order to teach the ESL students. While the nonprofit leaders were present in the hallways or collecting a student for testing, the researcher did not observe any superiors watching the teachers explain their curriculum.

For my second observation, I observed two different beginning level classes for an hour each. In the first class, the instructor started the class energetically and gave clear instructions slowly and loudly. She knew everyone's names and responded positively when they indicated they understood. At the beginning of the class, the students worked on board exercises. The students needed to answer yes or no to questions that consisted of "Today is Saturday," and "This year is 2015." Late students are greeted with a "how are you, _______." Some of the students did not understand that they did not need to write down all of the sentence and only the words "yes" or "no". The instructor explained the directions again and illustrated a diagram as she talked. Before she reviews the board exercises, she reminds the students of the upcoming party as they practice saying the day and the month.

She introduced me and asked the students to introduce themselves to me. They each stood up and say their name, origin, and how they are feeling. The instructor tells the class how she went to the dentist that day and when they do not understand her she acts out a dentist drilling her teeth. “I’m sorry, teacher,” one student says. She makes the students say the word “dentist” and “teeth”. Some of the students struggled with the “th” sound, so she makes them repeat the sound. Although most of the students are timid, the instructor helped them feel at ease and reminds them why learning something is important.

The day’s lesson was “Directions.” She reminded them why it is important to learn direction words. On the projector, she displayed a map of Missouri from Google Maps. She clicked on Kansas City and showed them Don Bosco. Next, she asked them, “how would get to McDonalds from Don Bosco? Do you go right or left on this street?” They also practiced the direction words on Google Earth when she asked questions like “if you are in the U. S., China is ________ of the U. S.”

Next, they looked at the map with building names like bowling alley, bookstore, hospital, etc. She asked them “what is the purpose of the buildings?” For every building she displayed a gesture or acted out the job. She asked them, “if I am at the post office how do I get to the hotel?” They do not understand, so she pointed to the post office and then the hotel.

To further make them understand why directions are important she said, “if I was blind, how would I get to the computer. She closes her eyes and repeats how would I get there?” They advised her to “go straight”. To make it more challenging, she said “I need to get back to table by the door, how do I get there?” She closed her eyes and moves around the room as the students told her to go, “straight”, “go back”, “go right”. When she became stuck in front of a desk and was unable to move forward, a more advanced student says, “jump”. The class laughed as the instructor stumbles into another desk, but eventually arrives at her destination. The demonstration was a clever visual representation of why direction words are always relevant.

The teacher was “responsive” to the student’s needs by utilizing technology to teach lesson and there was high engagement when she asked for the students to yell out directions. It was also apparent that the nonprofit leaders trusted their teachers to help their ESL students advance their language skills. An example of a legal accountability relationship would be the DESE requirements that include pre, mid, and post testing for ESL students. The feedback from the DESE assessments would allow teachers insight into what teaching methods are more effective.

My last observation was of a more advanced level beginner class that contained a co-teacher that led the class with the help of the assigned instructor. The instructor asked the students to read dialogue from the class text and then he asked them to answer review questions. He also knew the student names and was supportive when they had trouble reading the comprehension questions. When a student was nervous to read a question, he made the student repeat a few words after him until he or she read the entire question.

When one student answered a question in a complete sentence, he praised the student for saying a complete sentence. At one point, the class is answering the question how does the character in the story feel about the situation? One student answered “not happy.” He asked the class, “what else would you say? If you were Olga, how would you feel? The student responses ranged from “mad” and “angry” to the more descriptive word “nervous”. The instructor had a good sense of humor and made the class comfortable. He walked around the room to ensure his students understood.

The last teacher the researcher observed was a teacher-in-training. A mentor teacher was observed him and would interject at some points in order to connect with her students or make the new student teacher more comfortable. While the legal accountability relationship was highlighted during this observation, the political accountability relationship was also interesting. The mentor teacher was “responsive” to the student teacher by making him laugh or calming him down because he seemed anxious. It was apparent that he was very conscientious and wanted to excel with this new skill. Although he was nervous, his “responsiveness” toward his students using the descriptive word “nervous” was effective. The legal accountability system was observed in the student teacher training objectives. In order to receive authorization to teach adult ESL classes, a teacher must complete a series of legally required objectives; therefore, allowing the researcher to observe a legal accountability relationship.

Westside CAN Center

On March 25, 2014 Westside CAN Center opened their doors to host the Cross Border Network and other organizations as they provided dinner and a reception for the Mexican students traveling across the United States. Caravana 43 was an informational tour to raise awareness for the 43 students that disappeared after a peaceful protest. Black and white photos of the missing students leaned against window sills and the fountain near the information desk. About fifty chairs were in the middle of the room and many of the people present were talking to each other, looking at the photos of the young men, or grabbing a plate of steaming hot food.

After about thirty minutes of people talking, eating, and introducing themselves to the Mexican students, an organizer for the event thanked everyone for coming. She introduced Omar Garcia and Maria de Jesus Tlatempa Bella to the crowd and let both of them speak about their experiences. Garcia described in gruesome details how the Mexican government had kidnapped his classmates and how affected he was by the tragedy. The photos of the missing students glared at the crowd from the sides of the room as the previously chattering and boisterous group became ominously silent.

The nonprofit manager reminded me that he wanted me to come to this event because I would have an opportunity to see how a nonprofit can be supportive to other organizations and open up their facility to individuals that have a cause and need to be heard. Although he identified the situation as political and said the Westside CAN Center was not becoming involved with the political nature of the missing students, he felt is was necessary to offer a safe haven for the group and make sure that they could use the facility as a resource where their voice could be heard. The nonprofit manager encouraged me to talk to one of the students and translated the student's comments for me. Later I stood next to the mother that had lost her son. She pointed to his photo, a photo of a young man in the prime of his life working toward a degree in education. We both stared at the photo without speaking for there were not any words in English or Spanish that could bury that mother's grief.

On Thursdays, the Westside CAN Center provides nutritional classes and allows those that take the nutritional classes to take home some of the food used for the class. The nutritional class food is not a food bank resource, but a way for those in the neighborhood to learn healthier cooking methods and provide them with nutritional resources. While the women are taking the class, an area librarian reads to the children. Unfortunately, on the day of the observation the professional that teaches the health class had a family emergency and could not make it. Therefore, this observation does not contain details about the nutritional cooking class. However, it was described as a healthy cooking class where the nutritionist shows the women how to cook vegetables like a roasted brussel sprouts salad.

The Westside CAN Center has warm, vibrant orange walls with blue trim on the windows. One-third of the main room includes a kitchen and bars on the window obstruct the view outside. Near the information desk two life size photos of Lynda Callon cover two sides of the wall behind the desk. Although it has been over a year since the previous nonprofit manager's death, it is evident people are still grieving and her legacy is shared with every volunteer, neighbor, co-worker, and beneficiary of the nonprofit.

Four to five children sat in yellow and green chairs as they waited for the librarian. When the energetic librarian came inside, she said her hellos and handed out stickers. She read her chosen book and asked the children to makes the sounds of the animals illustrated in the story. A volunteer held a clipboard with a list of the women that are able to collect their food first and she continued to add names as the librarian read her books. The office manager sat next to me as the librarian read the stories. As with most people affiliated with the CAN Center, she started to tell me Lynda Callon stories. She almost became upset as she reminisced about her spunky friend that welcomed every stranger but also emphasized that no stranger was going to create havoc in her neighborhood.

"Lynda had so many ideas and with Mr. Coromac, they discussed all kinds of visions for the day laborers," said the office manager. She described to me how Lynda wanted to provide computer literacy training for the day laborers and how there was so much more that Lynda wanted to accomplish.

In the corner of the room, a homeless man waited to also grab a sack of vegetable and pantry items. He paced back and forth and quietly talked to himself. The local policeman, Matthew Tomasick, observes the man closely. Whether by instruction or his own violation, the man grabbed a sack and started picking out grapes and some other staples. The office manager smiled at me and said, “it would be impossible to service the day laborers without the police presence.” She continued to describe how Garcia School has a hill and woods behind it where a group of homeless live. While the center wants to help provide low income families and migrant workers with resources, it also has become a resource for the homeless in the nearby area.

“This creates issues because we cannot handle large populations of people for food,” the office manager said. While she answered a question about the nutritional classes, three women that were not on the list start picking through the vegetables, fruits, and pantry items. The women spoke in English to the office manager and told her that they heard there was donated food available to take home. The office manager explained that this food was for the neighborhood women that took the nutritional class and that this was not a food pantry. Although the women were not belligerent, they wanted to argue that there was not any harm if they took some of the food items. When I left, I noticed the women looking through the food items.

Romzek and Dubnick identify this question as the most significant for political accountability, “whom does the public administrator represent?...Regardless of which consistency is adopted, the administrator is expected to be responsive to their policy and programmatic needs” (Romzek & Dubnick 1987 pg. 229). Westside CAN Center is integral in “responsiveness” factor of political accountability and was created as a neighborhood and policing community organization to facilitate and assist the day laborers and Latino immigrants in the neighborhood. In order to provide for their constituents on the day of the nutritional class, the office manager asked some women about why they were not following the food acquisition guidelines. The extra women did not arrive for the nutrition class and was unaware of the protocol and requirements for acquiring the donated food.

Although the office manager explained that this was not a food pantry and that the food was for the Westside residents taking the nutrition class and day laborers, the women wanted to argue with her that there was more than enough food for everyone. The office manager continued to explain that they send the food to another locale, so it would not be wasted. The political accountability witnessed in this example was evident in the uncomfortable confrontation and passion in the office manager's voice. "This is not a food pantry," she said repeatedly. Talking to me later she said, "I cannot handle large populations of people for food." Although she confronted this group of ladies for mainly logistical reasons, she also wanted to be able to provide for the women in the nutrition class and the day laborers. If she did not continue with her strict policies instituted in regards to the donated food, the women taking the nutrition class and the day laborers may not have an opportunity to pick out the best produce and take home a full sack of groceries. Consequently, the office manager is not responsive to the needs of the general public and protects the beneficiaries taking the nutrition class and the day laborers that help maintain the building.

On Saturday, October 24, 2015, I observed the Old-Fashioned Family Fall Festival at the Kansas City Public Library grounds on 20th Street and West Penway. The Old-Fashioned Family Fall Festival was created so that the neighborhood youth of Westside CAN Center could experience a fall party with three-legged races, pumpkin decorating contests, and scarecrow creations. In the morning, when the event started, there were not many children to experience the games and activities that the volunteers diligently set-up and prepared. The day was unusually chilly for such an even-tempered autumn and the Royals winning streak could have also affected attendance rates because the game went late the night before.

Nevertheless, several stations throughout the Kansas City Public Library front lawn provided an old-fashioned fall event for children and adults of all ages. One area provided supplies where children could paint and paste glittery objects and designs on pumpkins, and another station was a folding table where the local librarian handed out donated Halloween themed books. Hay bales covered the grounds and children used the same hay bales to fill scarecrows. Some of the children tentatively stuffed the hay into the scarecrow and others placed the hay so fast it was as if they were competing in a contest. A volunteer walked around to discuss the importance of hand washing to ensure the children prepared for flu season. The last station at the far end of the library grounds offered drinks, cupcakes, popcorn, and grilled hot dogs. The office manager informed me that the day laborer guys are in charge of the grilled hot dogs. They clean up the grills, cook the food, and bring the supplies. Before I left, I was offered a bacon-wrapped hot dog, one of the day laborer’s specialty items for the festival, and I thoroughly enjoyed that interesting concoction.

Although the respondents identified areas of weakness with the informal and formal legal accountability system, observations illustrated that the political accountability system proved the most difficult. At the Fall Festival, program directors, staff, day laborers, and volunteers worked tirelessly to provide a hot dog cook out with free fall books, pumpkin painting booth, and scarecrows where children could insert hay into the clothes to create a fall scarecrow. Despite the hours of planning and energy required on the event day, the Fall Festival was not well attended. Many of the children painting the pumpkins were relatives of the volunteers (Due to the World Series going into overtime the night before the Fall Festival and it was cold and windy weather that day, it is possible that those two reasons could be justifications as to why the event was not well attended. Consequently, the nonprofits could spend many hours on a program or event, but that did not guarantee that the beneficiary would also be “responsive”.

Section Five: Discussion

After researching accountability practices and assessments, a researcher realizes there is an abundance of literature on this topic and it is not difficult to become lost in the wave of theories and theoretical frameworks analyzing accountability. Unfortunately, there are not many studies that analyze the perspective of the nonprofit leader. The nonprofit leader is the person that communicates with every sector of people involved in a nonprofit. Every day the nonprofit leader must complete accountability expectations, and their experiences helped define accountability and identify areas that need improvement. With the increase in accountability expectations for government, corporate, and nonprofit sectors, it is relevant to investigate the individual's perspective of nonprofit responsibility since they are required to complete accountability practices with all contributors of a nonprofit: nonprofit board, staff, volunteers, funders, clients, and community.

Not only was it important to research the nonprofit manager's perspective, but the nonprofit organizations selected also assist the Latino population with social service needs. While there are accountability studies completed for human service organizations, there are not many studies that examine accountability its connection to effective governance from a nonprofit manager of an organization that assists Latino immigrants. Latino immigrants have faced many obstacles that include but are not limited to language barriers, documentation status issues, and discrimination at the workplace and in the community. The nonprofit organizations I interviewed had to overcome surmountable adversity in justifying why their clients need services and allowing for time to focus on accountability practices proved difficult for most, if not all the organizations.

The purpose of this qualitative study was to shed light on the definition of accountability and its relationship to effective governance. The research questions analyzed included these four questions: what is the nonprofit manager's definition of accountability? How do they meet the needs of all of their stakeholders? What areas do they identify that need improvement and why is accountability important in the context of effective governance?

Defining Accountability and Identifying Accountability Methods. Most of the nonprofits agreed that accountability was imperative to ensure financial sustainability and the most basic definition of accountability consisted of "doing what we say we are doing" (Respondent 5). Nonprofit managers defined accountability but as the interview continued they would add to the definition. I started a new list called key components of accountability that included everything from analyzing client feedback to acquiring national accreditation. The responses to "whom are you accountable to" were pretty consistent from nonprofit to nonprofit with the majority of answers highlighting staff, funders, clients, the board, and community. The last question for this theme asked what accountability practices did the nonprofit use. Consistent with the research, the nonprofits used outcome measurement, logical models, and some required pre and post educational tests due to federal mandates.

The nonprofit managers defined accountability, but the meanings varied from a basic definition of "we're doing what we say we are doing" where an interviewee eventually added being good stewards and displaying result-oriented outcomes (Respondent 5). Another nonprofit manager stated it was the results of "how we are affecting those we service" (Respondent 4). One definition emphasized the importance of trust when he stated accountability could be defined as a "trust factor that leads initiatives in all kinds of aspects" (Respondent 2). In their perspectives, accountability could be defined as displaying effective financial oversight, producing results and effective outcomes, creating a trust factor that leads to effective change, or the aftermath of how the clients are affected by the services provided.

Although the definitions provided have the same themes, the nonprofit leaders use a variety of examples to further describe accountability and their examples address multiple types of accountability systems. The respondents mainly focused on political accountability systems when defining accountability. Responding to the community's needs and verifying that the beneficiaries were receiving quality services was a high priority. The phrases "trust factor "," affecting those we service and "productivity" all indicate a clear focus on the client relationship and meeting the client's needs. The response of being "good stewards" and "fiscally responsible" could also indicate a relationship with a legal accountability system; however, the legal relationship was explored when the nonprofit managers answered, "whom are you accountable to?" The majority of accountability methods listed in Table 1.8 concerned the accountability relationship with responsiveness to a client's needs in order to improve their services or assist the client's needs. The "yearly audit" assists in transparency for clearly communicating with funders and clients, but also meets legal accountability system requirements. Sustaining a political accountability system as a priority indicates a desire to improve the lives of the community members and the necessity to share and receive feedback about programs and activities.

Meeting the needs of a variety of stakeholders. Although political accountability system already seems inherent in the phrasing of "meeting the needs of a variety of stakeholders", the one most discussed in regards to this phrase was bureaucratic accountability. A consist theme expressed by the nonprofit leaders was the belief that stakeholders will meet or exceed their needs, if the nonprofit leaders held high staff expectations. Romzek and Dubnick further clarify the bureaucratic system as having two ingredients: "an organized and legitimate relationship between superior and subordinate in which the need to follow 'orders' is unquestioned; and close supervision or surrogate system of standard operating procedures or clearly stated rules or regulations" (Romzek and Dubnick 1987 pg. 228). One nonprofit encourages his staff to keep track of the stock market (Respondent 4). A few of the nonprofits insisted that the staff become familiar with their program by studying trends in nonprofit organization programs and evaluations. Some nonprofits discussed the importance of meeting with their staff to review expectations or to verify their understanding of expectations. A manager expressed the necessity to check in with their staff because he or she felt responsible for the final outcomes (Respondent 5). A staff directive to study trends in their programs could also be another example of informal bureaucratic accountability.

One of the interview questions did ask the nonprofit managers about the importance of the narrative (evaluation) story in addressing all stakeholders. The evaluation story could be another example of political accountability as the clients' voices are heard as to why it is important they receive services and how they were impacted by the services they received. Although most examples cited by nonprofits used quantitative data in addition to the evaluation story, all nonprofit managers could clearly and passionately articulate the need for the immigrant's story to be heard. The evaluation story examples were mostly informal as paragraph stories in logical models or annual reports or letters from the clients to the government. This result could be from the lack of research completed on the evaluation story method or from the time it takes to capture effective examples for funders. Nevertheless, all nonprofit managers agreed the narrative was important aspect to expressing accountability and further research could explore how this evaluation method could further show accountability in nonprofits that assist the Latino immigrant population.

Accountability Areas that Need Improvement. The main accountability areas that required improvement included diagnostic testing, amount of accountability requirements, difficulty of outcome measurement for immigrant population, and lack of investment in financial controllers. Due to cultural and language barriers, some nonprofits lack the assessment tools they need for pre and post testing due to the lack of diagnostic measures.

Although it is imperative to apply to funding cycles like the United Way, the grants require many hours of data collection and communication of goals and intent.

Outcome measurement is difficult for a population that frequently moves or may be distrustful of institutions and organizations. Unfortunately, the lack of investment in a part time financial controller makes it difficult for a staff person to investigate financial oversight if they do not have the skill set.

When examining the areas of improvement, the accountability system that seemed referenced the most frequently was an informal version of the legal accountability system. The legal accountability system is a relationship with the principal and the agent or the lawmaker and the law executor. Most of the concerns addressed dealt with testing requirements given by the State, accountability requirements established by renowned principals like United Way, or the desire to hire a financial controller to identify ways to spend money more effectively. Unfortunately, the legal relationship is often the relationship that the nonprofit manager would have the least amount of control or direct influence; therefore, it makes sense that this is the relationship that most identify as the weakest.

Accountability's Connection to Effective Governance. Quality communication is imperative for a leader to effectively govern. Respondent 5 requires her staff to meet every six months or so to discuss staff expectations. Another nonprofit manager identified accountability's connection to effective governance when changes are made due to assessment results. Many times it is the nonprofit manager's job to implement the changes even when it's difficult. The main connection between accountability and effective governance is that it shows if the director is doing his or her job (Respondent 4).

It is not surprising that the most discussed accountability relationship regarding effective governance was the bureaucratic accountability system. When examining effective governance, it is understandable that the superior and subordinate relationship was emphasized the most. Whether it is advising the staff of changes or reminding them of their staff responsibilities, leader must ensure that the staff is following through with their responsibilities in order for the other relationships to run smoothly.

Table 1.9

Type of accountability System	**Interview Quote Examples**	**Observation Examples**
1. Bureaucratic (Supervision)	-staff directive that requires employees to study trends in their field (R 4) - meeting with their staff to review expectations or to verify their understanding of job descriptions and staff expectations. (R 5)	* Although ideas were discussed, I did not have an opportunity to observe any instances of bureaucratic control and the observations provided more opportunities to view professional accountability relationships.
2. Legal (Fiduciary)	"yearly audit (R 1) "being nationally credited" (R 1) "being good stewards" (R 5) "displaying transparency" (R 1)	*Although the respondents talked about the legal accountability piece, I did not have an opportunity to observe this aspect during my observations.

3. Professional (Deference to Expertise)	"I think it is the responsibility of an organization, particularly those Latinos without a voice, is to really help create opportunities for them to develop some type of leadership and opportunity to be voices for themselves" (R 5). "In every activity we promote, the volunteers lead the activity, they provide the resources. Through them it works for us because the volunteers are the experts." (R 5).	**Mattie Rhodes- Cultural Journey Program-** The teachers planned each lesson and were responsible for teaching the students every lesson. **Westside CAN Center-** The nutritional class is taught by a health advocate in the community. She is given the freedom to create healthy recipes and tips. **Don Bosco-** organization trains tutors to teach a classroom of 15 to 20 students. While the nonprofit leader observes classrooms, there is deference to expertise to the instructors.
4. Political (Responsiveness to Constituents- beneficiaries as the main constituents group expressed)	"being good stewards" (R 5) "fiscally responsible" (R 1) "yearly audit" (R 1) "affecting those we serve" (R 5) -informal and formal examples of the evaluation story -increase in employment ability skills (R 3) - increase in academic literacy skills (R 3) - available for clients when needed (R 1)	**Mattie Rhodes- The Cultural Journey Program**- assisted children with public speaking opportunities and an artistic outlet **Westside CAN Center-** provides donated food to residents and creates celebratory events for holidays like the Fall Festival. The Fall Festival was not as well attended as hoped. **Don Bosco-** Teachers created fun learning opportunities for students and utilized technology to further student knowledge.

Analysis of the basic logic model is also significant because it was one of the most frequently used assessment tools. The logical model allows for nonprofit leaders to identify their resources and possible future impacts. In a visual chart, stakeholders can identify resource gaps and observe specific impact numbers that provide a preassessment measurement goal. When analyzing the logical model in context with Romzek and Dubnik's accountability systems, it is evident that the bureaucratic and legal systems are most often used. The legal accountability systems like charity watchdogs and organizations like the United Way provide grants whereas organizations create logical models as part of an application process in order to apply for a grant. When applying for a grant, the organization is a party that "assert[s] formal contractual obligations" (Romzek & Dubnik 1987 pg. 228-229). The organization is expected to follow the contracted obligations in order to receive the grant or they will not be considered for a grant the following year.

While the logical model is a component of the legal accountability relationship, it may be one of many requirements that an organization may need to complete before an organization considers the applicant for a grant. There is some question as to how much an organization that bestow grants reviews these logical models or whether they only insist that the nonprofit applicant complete the form as one more obstacle to finishing the application. Grant providers may disagree stating that if a nonprofit takes the time to complete the laborious process of detailing the activities, outcomes, outputs, impact, and external factors of a program; they can feel assured that nonprofits are committed to effectively implementing said program.

A respondent remarked that some organizations that offer grant applications, like the United Way, may give less to an organization, but require the most applicant obligations. He stated, "The United Way is the most important funder, but they give us the least amount of money" (Respondent 4). He continued to explain that the lengthy application form was "not as flexible" as other forms. While the word logical model is not referenced in the application form, there are many other daunting requirements. For example, the 2014 program funding proposal application has several components that require applicants to document everything from address and CEO name to writing short essays about purpose, program location, and target population. In the program narrative section, there are a total of nineteen descriptors ranging from cultural competency of the program to analysis of best practices. The nineteen descriptors identify a word limit that varies between 100-450 words with some of the descriptors including multiple steps and word limits per step. Nonprofits know that there are other organizations that also need this grant, so most applicants will want enough detail to completely answer all the questions. Therefore, when the word limit is used, it could be assumed that organizations see that as an expectation of word requirement. The last two pages of the application sheet ask for program outcomes and a program participant demographic data. While the words logic model was not used in the application form, organizations could insert the logical model in the application packet to further show credibility and thorough understanding of resources and outcomes. All of these lengthy requirements force an applicant to review goals and objectives, but also takes away time from addressing program concerns and objectives.

The logic model is not only used for additional resources in grant applications, but also to start a dialogue among staff and stakeholders about the resources, outcomes, impacts, and external factors involved in a particular program. The political accountability relationship is significant since the stakeholders can examine the visual flow chart of resources and expectations. After reviewing the document, stakeholders can ask questions and feel like they are represented when their voices are heard.

However, the bureaucratic relationship is used more subtly because the executive staff and program directors can document the possible outcomes, resources, and impacts. In one example of a logical model from a nonprofit interviewed, the organization examines the activities, outputs, outcomes, and impacts of an educational program. Under the activities and inputs section, the teacher's job description is described by stating "receive monthly training, create lesson plans weekly, and conduct pre/post assessments" (El Centro, Inc. 2015). The chart continues on the outcomes column by identifying short term, intermediate and long term measurable goals that emphasize quantifiable data that can be reviewed years in the future. In this example, the logic model reminds the staff of their duties and quietly asserts how they are to be accountable to their clients and executive director. The logic model assists an organization in multiple ways: fundraising, communications, grant applications, and job expectations. It is understandable how the logic model has become one of the most popular assessment tools.

The logical model was not only method for a nonprofit to evaluate success. Types of evaluations are dependent on the program. If the organization was tracking educational gains or economic empowerment, then often times a database like CounselorMax database, MAACLink program, or Ages and Stages Questionaire Assessment Tool measure a child's development progress or an individual's progress toward goals. Typically, these programs provide logical data that clearly identifies strengths and weaknesses in a nonjudgmental way. Due to confidentially, this researcher could not obtain specific survey results or case files for health, family support, emergency assistance, and educational questionnaires. Data collected pertaining to physical and mental health of a particular client has to follow strict HIPPA compliance guidelines. El Centro's Health Navigation program is a way for uninsured clients to communicate with medical care providers with the help of a translator. Program outcomes are monitored by case manager service forms, pre/post client surveys, explanation of services rendered, and demographic information documented. HIPAA Compliance requires that the privacy of these documents is collected on a secure database.

The educational programs at Don Bosco, El Centro, and Guadalupe Center in a variety of ways and depending on the program, assessments could include but are not limited to: student portfolios, pre and post tests, attendance, teacher observations, documented information on student's background, quarterly report card reviews, and parental meetings when necessary. Don Bosco must meet federal targets in specific areas identified by DESE. After assessing each newly enrolled student, Don Bosco creates individual learning plans and discusses those plans with the student. Some programs like Guadalupe Center and Don Bosco have individuals from other organizations and agencies come to observe and monitor the staff and programs.

Typically, the four evaluations used most frequently include (1) documentation of numbers data that indicates overall improvement or increased attendance, (2) official or confidential information taken from participant surveys or observations that is therefore documented in a database, (3) an agency like United Way or Mid-America Regional Council completes an onsite audit, (4) a participant survey or case study reveals a particular narrative that would be effective to share with staff or other stakeholders. For example, in the Greater Kansas City Community Foundation Nonprofit Search Profile, El Centro wanted to share the success of their Health Navigation program. Due to the HIPAA Compliance guidelines, the GKCCF website did not contain details of evaluations; therefore, under the category of program success, there is a story about a man named Augusto. A Health Navigator helped Augusto communicate with a doctor and have his pain diagnosed as a hernia. After seven years of constant pain, he had to stop working due to his hernia pain. The Health Navigator was able to help Augusto schedule a surgery and financially assist him with the down payment of surgery. Although there are not specific numbers, the individual story of Augusto is a case study of a person positively affected by the Health Navigator program. After a couple of weeks, Augusto was able to go back to work without any pain (GKCCF Nonprofit Search: El Centro).

Limitations

Although an extensive amount of research was completed and respondent's transcripts thoroughly analyzed for connections to Romchek's accountability relationships, there were limitations to this study that must be addressed. Unfortunately, the researcher could not interview more than four to five nonprofits, so the sample size does affect this study. Five nonprofits in one Midwestern metropolitan area cannot be the voice for all nonprofits that assist Latino immigrants. The study also was stopped briefly for the summer when the researcher completed a language requirement outside the United States; therefore, the study had to stop briefly for two months.

At some points during the interview, I should have taken more detailed notes about the respondent's facial expressions and overall demeanor. On the other hand, some of the questions should have been less specific as some of the accountability relationships in the results section may be predetermined due to the nature of the specific question. The specificity of the questions also may have encouraged the respondents to say a pre-directed response. Lastly, the observations were not picked at random, so I had less control as a researcher to observe the full capacity of the nonprofit as I was only able to observe what the nonprofit manager selected.

Recommendations for Future Research

The future research for this topic could be expanded in a variety of ways. If I had a study team, it would have been interesting to interview more nonprofit managers from other cities and fully explore multiple accountability practices from the Midwest region's nonprofit organizations that assist immigrants and refugees. Future research could also explore accountability practices for programs that provide specific needs in regards to health, education, or food. For instance, what is the best accountability practice for evaluating the nutritional classes and the Cultural Journeys program? Is there an accountability practice that works more effectively for the nutritional classes? The nature of the program or workshop is significant and exploring different evaluation types and the effectiveness of each one in comparison to the other would be interesting. Although program evaluation has been studied in several hundreds of articles, the study of nonprofit program evaluation of organizations that assist Latino immigrants is less likely. The Hispanic Needs Assessment is another resource that needs further analysis beyond the data reviewed in this research. For the purpose of this study, the Hispanic Needs Assessment was primarily used to identify the Kansas City metropolitan's immigrant population's demographics, history, and hierarchy of needs. However, a closer identification of the most necessary educational, health, cultural, and community needs in connection to the nonprofit manager's specific ideas for solving some of those problems would be interesting to compile. Whenever asked about the Hispanic Needs Assessment, the nonprofit managers had something specific to say ranging from the necessity of a health card for the undocumented (Respondent 2) to the importance of investigating the documents for a baseline (Respondent 1).

In addition, Westside CAN Center's community policing method has received national attention and further analysis of its organizational components and specific accountability factors would be further research to explore. Since I researched five nonprofits I could not go into much detail about the community policing task force beyond a couple of paragraphs. While researching the community policing method, it became apparent that Lynda Callon was a driving force along with Officer Matthew Tomasick. Lynda Callon passed away in 2014 but her legacy is shared with anyone that enters the Westside CAN Center. Future study could identify how much influence Callon had on the Kansas City community and the immigrants that she fought to protect and pushed to succeed. Any researcher that wanted to learn more about effective governance could explore her impact and the legacy she left behind.

Lastly, further research is needed that explores the disconnect between the nonprofit's knowledge that the evaluation story is effective as a means of assessment, but lack of resolve in utilizing the actual method. The evaluation story is one of the most difficult assessments to implement due to the necessity of an effective narrative from one of the focus groups or beneficiaries and the required expertise and extra time required of the storyteller. Evaluation stories are not considered as influential without quantitative data. Some people that say anti-immigrant rhetoric have never met an undocumented worker or they have never heard the narratives that identify the hardships that the client faced. Future research should explore the possibility of the evaluation story beyond the excerpts included in logical models and analyze the effectiveness of this accountability practice with nonprofit organizations that assist Latino immigrants.

Conclusions

Three primary lessons could be learned from this research. In some residents' perspectives, the nonprofits do not deserve funds and assistance due to the citizenship status of their beneficiaries. The time and energy spent overcoming stereotypes and discrimination is an uphill battle that affects accountability. When a nonprofit has to spend time explaining the difference between a permanent residence status with a specialized skill set and an undocumented worker, effective community building can be slow. Educating the community is a necessity, but continuously emphasizing the importance that beneficiaries need resources despite their citizenship status is a conversation that never ends.

Building trust with the stakeholders is the key to success for these nonprofits. One nonprofit manager describes how she is upfront with her board and immediately communicates problems with them (Respondent 5). Another nonprofit manager defines accountability as "trust factors that lead initiatives in all kinds of aspects" (Respondent 2). If the beneficiaries do not trust the organization, they will seek help at another nonprofit, government, or never communicate with anyone regarding what they need. Repeatedly, the managers discussed the relationship they built with experts in the community or volunteers that receive education to become experts in their subject. Due to the trusting nature of these organizations and the relationships they have made with some individuals that fear government and most other organizations, it seems reasonable that they would value the professional accountability relationship so highly.

Accountability is a definition exemplified in multiple ways and many times the most important progress has no diagnostic measures. The most frustrating aspect of accountability was that many times the nonprofit provided resources that went beyond input and output and even outcome measurement. How does a nonprofit measure a young girl's exposure to strong female role models that emphasize leadership and artistic skills? Yes, the young girl could take a survey and identify her favorite lesson, but in ten years will she be able to individually identify the specific nonprofit resources her family may have sought during her childhood? And who's to say that she will be able to identify the Cultural Journeys program as the most impactful one five to ten years later even if it was highly impactful?

These nonprofit organizations are in the same city, assist Latino clients with many of the same needs, and have nonprofit managers with over twenty years in nonprofits. However, each of the nonprofit manager's definition of accountability varies slightly from focusing on financial sustainability and oversight, client results, and trust factors. If these nonprofit organizations, with many of the same goals and attributes, cannot agree on the definition of accountability is there any hope of the researchers and practitioners in the accountability field ever coming to an agreement on the definition of accountability? Even if there continues to be a hundred definitions for accountability, it is imperative that the nonprofits in Kansas City that assist the Latino population continue to have a dialogue about what facets of accountability are the most important. The beneficiaries of the nonprofits interviewed need to start a dialogue about this uncomfortable topic and define as a community what are Kansas City's definition of accountability? The most vulnerable of the Latino population do not have a voice due to "that piece of paper that divides" (Respondent 5) and they are counting on your expertise and experience with effective governance to create community accountability standards.

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Appendix A: Interview Questions for Nonprofit Leaders

1. How would you define nonprofit accountability?

2. Whom are you accountable to?

3. What are the top three accountability requirements that you must complete weekly, monthly, or yearly? What are the legal requirements and financial transparency requirements? Do you complete an annual report and if so, can you e-mail me an electronic copy of your 2013 annual report?

4. How does ___________ nonprofit meet the needs of upward, downward, and lateral accountability mechanisms?

5. Does ______________ nonprofit spend resources to tell the immigrant/migrant's story and allow the client to express how they have changed as a result of visiting your nonprofit? How do you think the narrative is important as a way to exhibit accountability?

6. With more technological advances every year, how does _________________ nonprofit effectively address accountability in respects to publicity?

7. What are some of the areas that need improvement in regards to accountability? How do you overcome these challenges?

8. In regards to the Hispanic Needs Assessment, what do you feel is the most important accountability measure that Kansas City immigrant/migrant nonprofits should take?

9. What specific evaluation methods does your organization use? How effective are they at exhibiting accountability?

10. What specific data measures did you find by using them?

11. How does your organization hold itself accountable to the immigrant children and their mental, physical, and emotional needs?

12. What activities does _______________________ nonprofit engage with volunteers that keep you accountable to them or display your accountability to them? How do you stay in touch with volunteers to ensure your organization is responding to their needs?

13. How is good governance important in creating an effective, sustainable nonprofit organization?

14. Can you think of anything else that I failed to ask you that is important to discuss regarding accountability?