

Questions of Accountability in Non-Government Community Services¹

When asked to brainstorm words they associated with *accountability*, youth workers² came up with a wide range of ideas. **Emotionally**, they associated the term with *pain, scary, messy* and *uncertainty*. **Functionally**, accountability was seen as *costly, hard work* and *lots of time/energy*. **Organisationally**, they saw it as *complex, questionable, a gamble*, a matter of *hit and miss, detached from recipients*, and about *justification*. Some implied finding it more positive, through words like *opportunities, improvement, responsibility, misunderstood, a tool, outcomes, ongoing, results* and *bedtime reading!* Still others saw accountability as a *commercial* approach that was *competitive* and *overdone*; about *control* and *expectations*. Participants consistently saw accountability as focused on their relationship with government funding bodies.

So ... is *accountability* simply the current *flavour of the month* with funding bodies? Is it reasonable to expect services to be *accountable*? Can *accountability* contribute to the efficiency and effectiveness of your organisation? Or, is *accountability* mainly about enabling those with power to maintain control of funds, perpetuate bureaucratic systems and have their criteria met? Whose interests does *accountability* meet?

It all depends on what you mean by *accountability*!

The History of Non-Government Organisations' Accountability to Government

The relationship between government funding bodies and Non-Government Organisations (NGO's) has changed substantially over the past 30 years. Changes in government expectations of the level and type of *accountability* due to them has played a key role in this:

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² In a workshop held at the Queensland Youth Workers Conference, September 1995.

1970's Trends	Interim Process	1990/2000's Trends
<p>Community Management Committees often involved <i>ordinary</i> community members:</p> <ul style="list-style-type: none"> ▪ local ownership. ▪ oriented toward client and/or community issues. <p>Volunteers were encouraged to contribute their existing strengths.</p>	Corporatisation	<p>Board members require high levels of competence, particularly in relation to:</p> <ul style="list-style-type: none"> ▪ financial management/administration. ▪ organisational development. ▪ industrial/legal issues. <p>Volunteers are often sought to address particular competency needs/gaps.</p>
<p>Power (ie. <i>Meaning Accountability</i>) was located in community sector, through freedom to:</p> <ul style="list-style-type: none"> ▪ set directions. ▪ reality test. ▪ raise/address local issues. ▪ operate in an inclusive way. 	Rationalisation	<p>Government increasingly demands <i>Meaning Accountability</i> through:</p> <ul style="list-style-type: none"> ▪ determining service values through funding guidelines. ▪ expecting organisations to report on their whole operation, rather than simply being accountable for funds directly received for a particular purpose.
<p>Many organisations (mostly small & local) accessed multiple funding sources, often virtually lacking guidelines (ie. high flexibility).</p>		<p>Fewer organisations (including many large NGO's) are accessing fewer funding sources with narrower funding guidelines (ie. low flexibility).</p>
<p>The sector was ideologically inclined toward human rights/collectivist/cooperative approaches - clients were enabled to <i>challenge</i>.</p>	Conservatism	<p>The industry is ideologically inclined toward welfare-oriented/individualistic/competitive approaches - clients are encouraged to <i>fit</i>.</p>
<p>Time, competence, sophistication was primarily required from government.</p>	Managerialism	<p>Time, competence, sophistication is primarily required from industry.</p>
<p>Government funding sources were primarily responsible for <i>Functional Accountability</i>, including:</p> <ul style="list-style-type: none"> ▪ developing staff and management committee members. ▪ fulfilling financial reporting requirements. ▪ meeting functional reporting requirements. <p>This included filling needs gaps <i>on the ground</i>, through direct provision of services where these were not being addressed by community organisations.</p>		<p>The hard work (ie. <i>Functional Accountability</i>) is primarily located with industry, through (increased) responsibility for:</p> <ul style="list-style-type: none"> ▪ industrial relations. ▪ financial management. ▪ corporate-style planning and management. ▪ organisational maintenance and development. ▪ meeting legal requirements. ▪ reporting, data collection and evaluation.
<p>Funding for organisational infrastructural functions were typically included as part of the funding package.</p>	Marketisation	<p>Most funding is focused on specific projects/outcomes. Ongoing infrastructural funding is increasingly difficult to access, particularly for small organisations.</p>
<p>Government acknowledged a high level of negotiability in all budget areas.</p>		<p>Government markets a low level of negotiability in relation to budget allocations/priorities.</p>

TABLE 1: The Progressive Transfer of Power from Community to Government

It is fair to argue that, in the 1970's **power** tended to be located with the community and **responsibility** with government. Now, **responsibility** tends to be located with NGO's and **power** with government. Organisations are at risk of becoming providers of government services *on the cheap*.

What is Accountability?

Accountability is routinely discussed as though it describes a single, known function. In fact, different people and organisations understand the term quite differently ... and common uses of *accountability* have also changed over time. Much of the confusion and concern expressed by community services workers is easily explained by the lack of a clear, mutual understanding of the term.

According to the Concise Oxford Dictionary, *accountability* is about being *bound to give account (or) responsible (for things; to persons)*. In other words, **accountability is about whom you are responsible to, for what**. **You** might be an individual or an organisation.

One way to begin to better understand accountability is to break it down into component parts. Firstly a clear distinction needs to be made between:

- **External Accountability** - who is responsible to whom, for what, **beyond** the employees of the organisation, and,
- **Internal Accountability** - who is responsible to whom, for what, **amongst** employees of the organisation?

This handout discusses 4 types of **External Accountability**...

- Deciding on your organisation's purpose for existing - it's ideology/values and direction/vision (*Meaning Accountability*).
- Interpreting your organisation's meaning into (frameworks for) practice (*Ethical Accountability*).
- Showing that you are operating in a legally acceptable way (*Legal Accountability*).
- Showing that you did the things you said you would with a **particular** lot of money, and that **this** money was spent appropriately (*Functional Accountability*).

... and 4 types of **Internal Accountability**:

- Enabling employees to access timely support following incidents with a potential impact on their work performance (*Debriefing*).

- Enabling employees to undertake learning opportunities related to their work (*Professional Development*).
- Determining and managing the overall workload of individual employees (*Line Management*).
- Ensuring that individual employees achieve an adequate quality and quantity of work (*Performance Accountability*).

Exploring External Accountability

Who might workers/agencies be Externally Accountable to? It is very likely that organisations will owe different types of accountability to different stakeholders. What types of responsibility do you/your organisation have to:

- Participants/clients?
- Particular sub-groups within your target group?
- Your whole target group?
- Family, friends or carers of your target group?
- Your Management Committee? or Manager?
- Your funding body?
- The political party currently in government?
- Community power figures?
- Other community members?
- Yourself?
- Your professional association/interests?
- Members of your organisation?

Meaning Accountability. Who is responsible to whom for the values and vision (the ideology; the *big picture*; the purpose; the direction) of the organisation?

This area of accountability is concerned with **where** the **whole organisation** is going, and **why** it's going there! It is about the motivation for the organisation existing. This includes demonstrating that the functions of the organisation were consistent with its agreed *meaning*. It is at the core of an organisation's identity.

Sometimes Meaning Accountability is quite legitimately determined internally. However, it is important to consider other possible stakeholders - Management Committee, clients, other community members, contributors to the organisation, members of the organisation ... It is also important to question whether you are accountable for your meaning to funding bodies which only provide particular funds for a limited purpose and/or make a small contribution to organisational infrastructure.

Ethical Accountability. Who is responsible to who for interpreting organisational values and vision into practice?

This includes areas such as developing model(s) of service and ensuring that principles/standards of practice are consistent with these. Ultimately, it relates to the behaviour of every key player within the organisation, and their day to day dealings with one another.

Clearly Ethical Accountability operates at many levels - from overall design of the approach of the organisation to assessment of individual behaviours. Whilst **macro** level Ethical Accountability may be located with those who take a key, consistent role in the overall life of the organisation (eg. Management Committee) it is generally not viable for non-employees to be involved at a **micro** level. At an overview level, micro accountability can be addressed during staff meetings or supervision. However, in the end, individual workers are obliged to make their own judgments on a day to day level. These judgments should be made **in the context of the organisational framework**.

Are workers ethically accountable to clients? If so, mechanisms for enabling clients to claim this entitlement (eg. complaints procedures and/or participation in decision making) must be available and accessible.

Legal Accountability. Who is responsible to whom for ensuring that the whole organisation functions in a legally acceptable way?

It's generally agreed that, ultimately, the Management Committee of a community organisation is responsible to the relevant legal authority. For example, at an **overt** level the Management Committee is ultimately responsible for public organisational function/finances to the body which oversees the Incorporation Act (or similar), for its management of employees to the Industrial Commission and for ensuring it operates in an equitable manner to the Equal Opportunities Commission (or similar) and the Human Rights and Equal Opportunities Commission. Legal Accountability may involve **covert** legal responsibilities - for example, the SACS Award in Queensland requires that organisations have a number of specific policies, as part of their industrial responsibility to staff³.

It is important to question systems of *double accountability* (eg. meeting funding body demands for information/accountability for the entire budget/functioning of the organisation, when this is already located with another body through the Incorporation Act).

³ For an example of policies which address these requirements, see: Queensland Council of Social Service (1997) **Implementing the SACS Award: Human Resource Policies and Procedures**, QCOSS, Brisbane.

Functional Accountability. Who is responsible to whom for demonstrating that the particular money which was given for specific function(s) was spent as previously agreed, and that the agreed outcomes were achieved?

One point of view about Functional Accountability says that this is the only form of accountability due to a funding body - that unless they **fully fund** an optimum infrastructure for an organisation, they should only receive reporting specific to the particular monies and the particular purpose for which they were provided. (Funding bodies have access to the same information about the organisation's functioning and finances as any other stakeholder or member of the public, through the Incorporation system⁴.) What the organisation chooses to do with any other money at its disposal, or what other funding it seeks to gain to fulfill other functions, or what its overall meaning is, is seen as irrelevant to individual funding bodies within this approach. This is a key distinction between a *non-government organisation* and a *government service*.

There may be other stakeholders with a legitimate interest in the *functioning* of the organisation. It is important to explore the nature and extent of possible accountabilities to groups such as Management Committee, members, clients and those affected by clients, in this area.

Exploring Internal Accountability

Internal Accountability is closely related to supervision. Given the extent to which workers must make judgments in their day to day work, and the possible personal impact of their work, it is useful to be explicit about the range of different types of accountability that might apply.

Debriefing. Who is responsible to whom for ensuring that employees (can) access timely emotional support following situations with the potential to impact on their work performance?

Debriefing is primarily concerned with **immediate** emotional off-load. Often workers in the community services (as distinct from most other industries) are obliged to deal with issues that intersect with their personal life/issues (albeit indirectly). Debriefing is generally required quickly following a critical incident.

Arguably, agencies are responsible for making conscious arrangements for workers to be able to debrief when necessary. The consequences of not establishing a legitimate

⁴ With an increasing emphasis on a corporate approach, and tendering as an alternative to submission-based funding, it is reasonable to expect that a community organisation should have the same level of privacy in relation to its operations as a commercial company ... after all, they may be competing for the same funding! It is important to note here that, just like a private company, incorporated community organisations are obliged to meet audit requirements and report annually to their members (the equivalent of shareholders).

means for debriefing can be substantial, and include everything from unrestrained gossip (where workers *debrief* indiscriminately and/or widely!) to individual worker stress/burnout (where the worker does not have an outlet for debriefing at all). Are individual workers responsible to the organisation for making use of debriefing options, when their performance may be affected by a workplace incident?

There is no particular reason why debriefing needs to be with a more senior staff member. Provided that the ethical boundaries around debriefing are clear, many agencies have successfully established arrangements where workers can debrief with the person(s) of their choice.

Professional Development. Who is responsible to whom for enabling employees to learn from their experiences and/or undertake learning relevant to their work?

Professional development opportunities are generally linked to the organisation's process of continuous improvement and/or quality assurance. Workers may need to be skilled to continually upgrade their contribution to the service.

Professional development can be highly informal or formal. It can be offered through a confidential arrangement with an individual inside or outside the agency, or can be implicit to organisational planning/development (eg. where development of a *Training/Learning Plan* is part of the person's employment package). It can also be offered through individual or group peer support mechanisms.

When considering the best means to offer professional development to staff, it is important for agencies to consider the consequences of co-locating it with the authoritative supervision functions (outlined below). In particular, workers may well feel disinclined to share their weaknesses with the person who judges the quality of their work!

Line Management. Who is responsible to whom for determining and managing the overall workload of individual employees?

These might include determining viable/appropriate (short or long term) workload for a staff member, checking completion of agreed work, making decisions about leave or RDO/TOIL times or developing work/agency plans. This type of supervision is concerned with balancing worker interests/needs with organisational needs/priorities.

Line management can be provided by a more senior employee, peer supervision or group/team supervision. Where a more peer-based structure is used, it is particularly important to clearly articulate the powers and responsibilities of the supervisory role. (A process of putting on a *supervisory hat* when in this role can be useful.)

Performance Accountability. Who is responsible to who for ensuring that individual employees (and the total staff) achieve an adequate quality and quantity of work?

This type of supervision focuses on assessment of work standard. Performance accountability typically includes ensuring satisfactory achievement of outcomes, regular performance appraisal and *bottom line* issues such as disciplinary procedures, dealing with grievances or hiring/firing. It is concerned with the worker's performance in the context of the organisation, and is particularly focused on quality of work (and, therefore, outcomes for service users).

Generally, performance accountability is co-located with line management or is the responsibility of a more senior staff member (or, occasionally, a specific Management Committee member). Whilst, ultimately, the Management Committee of an incorporated body has legal responsibility for *bottom line* issues, it is important to note that they have the option of delegating decision making in this area to staff with a more intimate knowledge of industrial parameters and this particular workplace⁵.

Balancing Power and Responsibility When Determining Accountabilities

Whoever has to bear the primary responsibility for something should also have key power in determining it. (In other words, whoever does the hard work should get to have a significant say in decisions in this area.) It is important to distinguish here between the people you might **choose to listen to** or be influenced by and those you are **responsible (accountable) to**.

Your (individual and organisational) values will profoundly affect who you believe you should be accountable to ... and what type of accountability you owe them. Your answers to these questions are crucial in deciding how to interact with funding bodies, policy makers, service participants/clients, power figures and the wider community ... and how to function as an agency. Your answers will clearly impact on the nature and quality of your service provision. Whatever decisions you make (individually or collectively) about accountability will operate in someone's favour ... determining whose, is what accountability dilemmas are about!

⁵ Clearly, given the often voluntary nature of participation in Management Committees, this occurs with a wide range of functions for which members hold ultimate legal responsibility. A tradition has emerged about which responsibilities MC's continue to address as a group, and which are delegated. **Provided the roles and responsibilities being delegated are clear, and are applied consistently and within the frameworks of the organisation**, this may be the best possible way for Management Committees to protect their interests and maintain a viable workload.

A Possible Process for Resolving Accountability Dilemmas is:

1. **Identify all organisational stakeholders.** It can be useful to do a *guesstimate* of their level of stakeholding ... to what extent are each affected by the decisions made by the organisation? Could you put percentages against each stakeholder group?
2. **Determine the rights, needs and interests of all stakeholders.** Distinguishing *rights* (entitlements) from *interests* (preferences) is critical here. Many stakeholders might want or expect you to be answerable to them at all levels - are they **entitled** to this?
3. **Determine the legitimate demands of all stakeholders.** Who are you **bound** to be accountable to? For what? Why? There is a fundamental distinction between *legitimate interests/demands* and *exercises of authority*.
4. **Identify who is *doing the work* in each area of accountability.** Are those with *legitimate demands* also taking the responsibility that goes with that power? If not, should they be encouraged to delegate that power to those taking responsibility? Or, to increase their contribution commensurate with their power?
5. **Determine where your agency's priorities for accountability lie.** With which stakeholders? In which areas? Why?
6. **Determine the pragmatics of accountability.** What might be the penalties of not meeting the rights/needs/demands/interests of particular stakeholders? What are the possible long and short term consequences?
7. **Consider the option of replacing *accountability* with *PR***⁶. This is particularly relevant to those stakeholders who:
 - a) **Do not** have a legitimate accountability claim, **but** could impact on the viability/funding/standing of your program/service.
 - b) **Do** have a legitimate accountability claim **but** are unwilling to take a level of responsibility commensurate with this power.
8. **Determine a practical system of accounting to relevant stakeholders:**
 - a) In the areas that concern them most.
 - b) In a style/manner that suits their preferences.
 - c) In keeping with your agency's priorities and resources.

⁶ Techniques can include: inviting them to organisational events, asking them to open/launch organisational products/services or providing regular organisational information such as newsletters. Frequency of contact and the level of public exposure gained, seem to be central to the success of this type of approach.

Being Clear About Your Accountabilities

It can be useful to articulate your accountabilities in a table, for example:

Specific Function/Area	Accountable To	Method(s) of Accounting
MEANING ACCOUNTABILITY		
Articulate Organisational Ideology and Vision (long term)	Membership	<ul style="list-style-type: none"> ▪ Invite all to participate in a working group to negotiate and decide. ▪ Ratify at next AGM. ▪ Include in Constitution and Job Descriptions for staff and MC.
Maintain Organisational Ideology and Vision	Management Committee	<ul style="list-style-type: none"> ▪ Staff & MC have a joint planning day at beginning of each term. ▪ MC and staff have a joint day annually to re-engage with Values and Vision. ▪ MC assesses the consistency of all activities covered in staff reports with Values and Vision.

Or:

Specific Function/Area	Accountable To	Method(s) of Accounting
FUNCTIONAL ACCOUNTABILITY		
Male Sex Worker Project	State Health Department (funding body)	<ul style="list-style-type: none"> ▪ Manager negotiates clear contract with Department re: outcomes, bottom lines and reporting mechanisms. ▪ Quarterly reports written by worker address progress on outcomes, any emerging barriers to achieving outcomes and current financial situation related to this funding. ▪ Manager initiates re-negotiation of contract where circumstances change. ▪ Annual Report addresses all (and only!) criteria listed in the contract.
	Male Sex Workers	<ul style="list-style-type: none"> ▪ Advertise means of accessing regular info and other services, commenting on or complaining about services in State gay paper and internal newsletters. ▪ Invite to regular luncheons with multiple functions of: enabling networking, opportunities to problem solve and opportunities to priority set/provide feedback on service. ▪ Promote option to join a reference group of male sex workers with a structured opportunity to have representatives on MC (eg. optional, allocated positions).
	Management Committee	Staff provide monthly financial and functional reports - clearly identifying areas for decision (ie. within accountability role of MC) and areas for information (ie. within staff decision-making jurisdiction).

General (Infrastructural) Funding	Community Services Section, Local Council (funding body)	As for State Health Department (though outcomes are likely to be more internal/functional than for project-based funding).
	Management Committee	As for Male Sex Worker Project
Hep C Information Line Pilot Project	Commonwealth Department of Health & Family Services (funding body)	As for State Health Department.
	Callers	<ul style="list-style-type: none"> ▪ Integrate option to give feedback verbally or in writing at end of each call. ▪ Invite each caller to go on mailing list with dual purpose (access to new info as it comes to hand and promote opportunities to influence the project, including standing for MC). ▪ Allocate one MC position to a HEP C+ person, if anyone wishes to join.
	Management Committee	As for Male Sex Worker Project

Appendix 1 is a **DIY Format** for recording your organisational External Accountabilities. (The same format could be applied to Internal Accountabilities.)

Achieving Legitimate/Ethical Accountability to Funding Bodies in the Context of Current Realities⁷

It is critical that the community services industry explores ways of achieving balance in the power equation between government and NGO's⁸. In order to do this, it is important that:

- **individual organisations** are clear about their own position and that this is reflected in the way they negotiate with funding bodies,
- **NGO's develop some unity of approach** on these questions, **and**,
- **Peak Bodies** play a role in resourcing and advocating the sector's interests.

In order to take a congruent position in negotiations, **individual agencies need a clear ideology, sense of direction and ethical framework⁹**. These provide a *reference*

⁷ Based on ideas generated by workshop participants at the Victorian State Wide Youth Work Conference, November 1995 (and subsequently updated).

⁸ This includes both large NGO's and (smaller) community-based organisations.

point for all judgments about accountability, and aid in maintaining consistency across decisions (about accountability and other aspects of service development). Once defined, these should be formally re-engaged with at least annually, to ensure that all key organisational participants (particularly Management Committee members and staff) are attuned to the organisational context. Continued awareness of the organisational framework enables workers, in particular, to question and challenge when their own practice, or the service as a whole, goes *off the rails*.

Once clear about their own frameworks (the parameters within which any relationships are negotiated) **individual NGO's must clarify the nature of their relationship with government**. In particular, it is essential to determine whether a particular project is an *outsourced* government task, or a *partnership* between the government and an NGO. This will significantly affect the manner in which organisations enter negotiation with the funding body, and make decisions about whether or not to pursue the project.

Outsourcing requires *contractees* to **provide a specific, pre-defined service** for the contracting body. In this context, it is legitimate for the funding body to clearly define the product/service they wish to purchase. This **can** legitimately include the option of being told *what to do* or *how to do it*, depending upon the terms of the specific brief. Accordingly, there is less room for negotiation in the lead up to finalising a contract. It is essential that the parameters of the project and reporting arrangements be fully stated, in the contract. It is critical that agencies do not accept funding when the terms around its receipt are inconsistent with their values, vision or ethics.

Partnership is **negotiation-based** and assumes sharing **equal power/responsibility** in *the task at hand*. In a partnership, the key question is *What does each party bring to the negotiation table?* If agencies treat themselves as genuine partners they will take up the opportunity and responsibility¹⁰ to input significantly into funding agreements. Community agencies **do** bring specific expertise that government can't provide ... otherwise they wouldn't be outsourcing the project! The more power organisations assume in the negotiation process, the greater the likelihood that the project will be thoroughly consistent with their values, vision and ethics. In the end, again, it is important that NGO's reject funding for a project that is inconsistent with their organisational framework. (To accept such funding, risks loss of their *meaning* and identity as an organisation.)

Ultimately, NGO's are responsible for acting in a manner consistent with the agreed contract and the respective roles of funding body and service as described in this agreement. Regardless of the nature of the project, it is important that the contract clearly states the expectations of each party - outcomes (and, sometimes performance indicators/strategies), boundaries of the relationship, nature and detail of data to be collected on clients, reporting requirements, timelines, payment schedules and *bottom*

⁹ Further ideas on the role of ideology and vision in organisational development are detailed in Quixley, Suzi (1997) **Beyond Corporate Planning: Organisational Development in Non-Government Human Services**, ESSQ, Adelaide.

¹⁰ In my view, this is a matter of *ethical accountability* to clients.

*lines*¹¹. Negotiate whom different areas of accountability lie with, as part of funding agreement process. **Once the nature of your accountability to a funding body is clearly defined, be consistent and superlative in your adherence to the contract!** You will then be in a moral and practical position to challenge any demands that you be accountable beyond the terms of the agreement.

It is really difficult for individual organisations to maintain strength in a climate of ongoing pressure from funding bodies to *provide everything with nothing* ... particularly given the scarcity of infrastructural funding, and the increasing waiting time for receipt of funds. Development and maintenance of alliances with like-minded organisations can be helpful. In particular, look at ways of putting the *culture of competitiveness* sometimes generated between agencies aside. Whilst recognising the diversity of approaches within the community services industry, the development of supportive relationships (or, even, agreements) between large NGO's and small community agencies where sufficient common ground exists, can be useful. Each make contributions to the industry, and loss of either part of the sector would significantly diminish the range and/or quality of community services provided.

It would be ideal if the non-government sector, as a whole, could reach agreement on a common ideological base and direction for non-government human services. In the interim, some agreement on means of approaching government in the current climate would be a good start. **If agreement can be reached within the sector on *bottom lines* that should apply, NGO's will share a common *reference point* from which to enter funding negotiations.** The field-wide debate required to reach such a position would also encourage individual agencies to articulate their organisational framework ... a process that can only strengthen the sector.

Some peak bodies have already entered the debate on accountability and the trend toward tendering for provision of human services. **These areas are critical to the future identity and meaning of the sector, so it's crucial that peak bodies play a key role in enabling the relevant debates ... and that agencies actively contribute to these discussions.** The non-government sector must explore the positives, negatives and possibilities of *market driven* approaches to funding. The sector must promote and maintain respect for community-based approaches to service provision. Peak bodies could play a role in strengthening the sector through challenging the assumption that funding is more competitive now, than during the *funding submission* era¹².

¹¹ A **fabulous**, detailed, resource on all areas of tendering, including different approaches to costing, payment and contracting is: QCOSS (1997) **Look Before Leaping: A Guide to Contracting for Community Services**, QCOSS, Brisbane.

¹² Is this designed to make agencies feel powerless and therefore more compliant during negotiation processes? Fewer agencies may in fact increase negotiability!

Conclusion

Non-government organisations have a valuable role to play in the life of communities in Australia. The autonomy and local relevance of small organisations is currently at risk. Development of a clear sense of purpose and identity is central to the continued success of NGO's in meeting local/regional needs. **Decisions about accountability are at the core of the continued existence of local community organisations.**

Local community agencies can play a key role as **partners** with government. In order to achieve this, they must negotiate as **peers**. Governments have an interest in addressing local needs and the funds to respond to these needs. Community organisations have an understanding of needs on the ground, and the competencies to address these. This could be a beautiful friendship!

Issues of accountability are much wider than simple questions about the relationship between government and NGO's. Accountability can function as a *state of mind* ... an attitude of transparency, flexibility and inclusiveness that pervades an organisation ... a means of giving all the legitimate stakeholders in an organisation a *fair say* in the running of that organisation. **Accountability mechanisms can be indistinguishable from good practice.** Accountability can be a key tool in maintenance of quality service, developmental approaches to evaluation, and a means of ongoing, meaningful, connection with those most affected by a service. If the sector reduces the debate to issues of relating with government, then the potentially rich contribution of a thorough exploration of all aspects of accountability may be lost.

It **is** reasonable to expect NGO's to be accountable - to different stakeholders, in ways culturally suited to each interest group. Developing clear accountability parameters and mechanisms **can** improve organisational efficiency and effectiveness - particularly if these are integrated into the everyday functioning of the organisation, rather than treated as an additional task. A considered, ethical approach to accountability **can** ensure organisational consistency and quality of service ... and a commitment to act in the interests of the full range of legitimate stakeholders in NGO's.

Recording External Accountabilities - A DIY Format

Specific Function/Area	Accountable To	Method(s) of Accounting
MEANING ACCOUNTABILITY		
ETHICAL ACCOUNTABILITY		
LEGAL ACCOUNTABILITY		
FUNCTIONAL ACCOUNTABILITY		