# TURNING PRINCIPLES INTO PRACTICE

## A Guide to Legitimacy, Transparency and Accountability

CIVICUS

World Alliance for Citizen Participation

# FOREWORD

We, the civil society organisations (CSOs), are occupying more and more spaces in the public sphere, gaining access to more financial and political resources, advocating for civil society and citizen activism, and increasingly influencing public policies and fostering social change. In other words, we have more and more power. It is essential for us to use that power well, to be acceptable as institutions, to be justifiable to work on topics we claim to represent and are occupied with, to be clear, accountable and trustworthy to our beneficiaries (individuals, groups or organisations whether they are targeted or not, that directly or indirectly benefit from the CSO) with regard to our actions and the way we operate.

But we shouldn't wait until being told how to comply with those responsibilities. Moreover, our members, staff, volunteers, funders, partners, beneficiaries, the general public and other stakeholders expect us to take responsibility for our actions, to be accountable for our promises and to be transparent in our operations. Therefore, the CSOs must establish the principles of legitimacy, transparency and accountability (LTA). This material looks at how some CSOs are already successfully implementing LTA principles; some have established self-regulation mechanisms; some are running programmes and initiatives that help CSOs to learn more about the LTA; a few have researched and analysed the LTA and published helpful materials.

CIVICUS has developed several initiatives to equip CSOs to move from LTA principles to practices in their organisations and networks. In addition to this practical guide, we have developed a LTA Resource Centre that provides information on a range of organisations, initiatives and activities throughout the world seeking to increase trust and credibility. It contains the latest research by experts; it provides toolkits already used by civil society organisations; and it includes case studies by people who have address LTA challenges in their organisations.

This guide focuses on equipping you with ideas and knowledge about how to go and be LTA. It explains what to do to be legitimate, transparent and accountable, how to approach LTA, how to plan your LTA, how to report LTA, what other CSOs are doing. It is actually quite simple: first, learn what your stakeholders need and try to offer it; and second, look what others are doing and replicate best practice in your CSO. And you do not need to start from zero, you are practicing LTA already. Although this document illustrates examples and presents options to help you check, plan, implement, and monitor your LTA practice, you make the choices based on what is needed and expected from and in your organisation.

Enjoy and we hope this material is useful!

# TABLE OF CONTENTS

● ● ● ● ●

# PART 1
# LTA is important

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# 1. Why go LTA?

Before we talk about how to practice LTA and what changes to implement, let's take a brief look at why LTA is important and what it actually means to an organisation.

And two important points to keep in mind when reading and using these guidelines:

1. Not all LTA goals and tools suit every civil society organisation (CSO), they are dependent on your organisation, your organisational mission, goals and actions.
2. You should not undertake LTA actions because of external pressure only; first and foremost you do it for yourself, for the right reasons.

## Leading the way

All organisations irrespective of their sectoral belonging (i.e. business, government or not-for-profit) should be legitimate to operate, but it is particularly important for CSOs for four main reasons:

1. This is a way to do your work better, to analyse your organisation and the actual impact of your work, to receive feedback, to learn, develop and avoid mistakes;
2. CSOs themselves challenge others on LTA;
3. CSOs need to ensure their accountability to various and sometimes rivalling stakeholders;
4. CSOs mobilise people and develop their resources in the name of social values, needs and goals.

Therefore we need to be super-LTA and work with ourselves to achieve the highest possible levels of honesty, openness and morale. We need to set our own values because if we don't, they will surely be imposed on us. Having high principles of LTA is our main capital.

Several CSOs have set individual self-regulatory rules for their organisations (internal LTA guidelines), others have decided to follow sectoral guidelines (e.g. Code for Journalists or European Foundation Centre Principles of Good Practice), still others have built these principles into their reporting system (international advocacy organisations accountability charter). Several national associations have created codes of ethics for the whole sector in their countries. These examples all attest to the growing recognition of LTA.

CIVICUS' Civil Society Index programme research findings reinforce the global nature of the LTA issues. CSO accountability issues were identified as the most burning issue among the stakeholders of national CSOs in all regions of the world (Heinrich, Mati & Brown, 2008: 325).

The pressure to be LTA may come from various sources, including: internal (staff, volunteers, board, members), partners, donors and funders, beneficiaries, governments, the general public.

## Internal responsibilities

You need your volunteers, employees and board members be aware of and in agreement with what the CSO does and plans to do. Otherwise they do not understand what is going on and cannot contribute. Hence, their requests for more clarity, openness and responsibility within your CSO are to be taken with genuine gravity. If your own people doubt the CSO's integrity or accountability, how can others take you seriously. Moreover, there is very little point to write that you are accountable to your stakeholders but your staff member is not able to respond to a question in a conference on where to find relevant information.

## Member and beneficiaries requirements

Members want and need to know what their CSO is doing in order to understand whether it is fulfilling its goal. For advocacy CSOs, the member awareness of CSO's policy positions and their proper

engagement is one of the key factors of LTA. For service delivery CSOs, if the beneficiaries are asked about the quality of service and they provide negative feedback, the reputation and the legitimacy of the CSO suffers. Moreover, members and/ or beneficiaries are the ones on whose behalf we act, collect funds and speak. If we do not do it well, members challenge the CSO, start asking questions or even leave the organisation.

## Investment in the future

Although the main push for LTA should come from inside to be better and to do better, in the last decade, CSOs have also been facing intense scrutiny from outside fronts: governments, private sector, the media and the general public. Most stakeholders want transparency and accountability from the CSO they are dealing with. They feel that because they support the CSO either financially or its principles, they are entitled to know how the CSO is doing, how it is funded, how it is using those funds, how it is governed and managed, etc. In addition, increased visibility and influence in policy making and service delivery have turned the spotlight on our activities. As such, the CSOs face more pressure than ever to demonstrate greater accountability in order to maintain member, partner, donor and public support; strengthen our position as key stakeholders in governance and improve the effectiveness of our work.

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*It's to the advantage of CSOs to think hard about LTA. I think it's often true that "everyone wants to hold others accountable but no one likes being held accountable themselves." So why would CSOs want to invest in LTA if they are not under pressure? I can think of several responses to that question: (1) to build answers to challenges before they happen, (2) to build staff and supporter understanding of what is central enough to the CSO to merit LTA attention, (3) to focus attention on CSO promises to deliver results that are important enough to demand collecting and presenting accountability information, (4) to organise performance monitoring and evaluation that enables organisational learning as well as accountability, and so on.*

## Building and maintaining trust

In several countries the credibility of the non-profit sector in the eyes of the public is poor and CSOs are seen by many as money-making exercises for local entrepreneurs, politicians or as puppets of external interests. The latter relates to concerns about the lack of independency of CSOs from foreign agendas and the excessive focus of donors instead of beneficiaries. At the same time, in many countries CSOs are already very trusted but they need to maintain the trust. Here, practising what we preach, i.e. LTA, is the key.

CIVICUS believes that by understanding, honouring and practicing LTA principles, the public image of CSOs and the civil society will be more respected. CSOs from various countries with diverse environments and opportunities can learn from each other and use the success of others for the benefit of themselves and their target groups. LTA will enhance the ability of CSOs to respond to attacks against them and the concepts and practice of LTA will become mainstream.

**Ivan Cooper, Director – Advisory, The Wheel (Irish national association):**

*Demonstrating LTA is very important as our work is aimed at making the case for positive social change and is often concerned with criticising existing public policy, and pointing out deficiencies in the work of public and private authorities. If the advocacy messages of CSOs are to be taken seriously, we must show that our legitimacy is anchored in accountability to the people who we work with and on behalf of - otherwise our messages can be dismissed by governments as being nothing more than "opinion" or worse," ideological cant with no basis in fact". It is the special responsibility of CSOs to advocate effectively; to make sure that what we advocate is grounded in facts (which means research) and is "owned" by the people we advocate*

*with and for. By ensuring that we are directly accountable to the people we work with and for, and that our processes are open and transparent, we make ourselves accountable to the public. Even though we may not necessarily feel the pressure to be accountable, we should still do it; if we don't, we risk our advocacy being dismissed and failing the people who are depend on us to bring about positive social change.*

### Change in people's attitude

The Global Financial Crisis of 2008 has left a mark to people's attitude, including the one towards CSOs. Paraphrasing "Understanding the Post-Recession Consumer" by Paul Flatters and Michael Willmott (Harvard Business Review, 2009), entering the post-recession era brings increased choices for people (e.g. whom to donate to); people's preference of simplicity (e.g. stay away from complicate and muddled CSOs); competition among CSOs for power and financial resources; issues of governance (e.g. people choose a CSO based on its governance as much as based on its mission and achievements) etc. People do not support or volunteer for any good initiative; they request simple and honourable organisations that have positive impacts.

### Government pressure

Another reason for LTA is coming from the government. Advocacy CSOs are enhancing their capacity to work with the public sector and trying to change the attitude of government actors to promote participatory and accountable governance. However, "accountable" may mean many things; moreover, one can be accountable to some constituencies but that is not recognised by others, or one can have all the best intentions to participate in public policy making but lack or been accused of lacking legitimacy as an institution. It is, for that reason, particularly important for CSOs that seek to hold the government accountable to ensure their own legitimacy and accountability.

Government pressure may manifest itself in several ways. Some CSOs, especially national associations, can be seen by the wider civil society and other stakeholders as being compromised if they work too well or too closely with governments. Some governments do not allow freedom of expression and space for CSOs in general for effective engagement; some challenge CSOs' legitimacy when these are advocating on sensitive issues; some amend or promulgate laws to regulate the operations of CSOs when they are under pressure to be transparent and accountable.

### Building donors' or supporters' trust

It is, of course, important for donors that CSOs have good financial systems and are transparent and accountable. First, the donors want to be able to trust their funds into safe hands and second, they want to be assured that the promised results are being achieved.

## CASE STUDY

We see these challenges coming to light in Canada recently as the voices of those whose views on social justice issues differ from those of the Conservative government have seen their federal funding cut including the Canadian Council for International Co-operation, the umbrella group of organisations involved in international development.

**Olga Alexeeva, Philanthropy Bridge Foundation:**

*"Wealthy donors, especially from emerging markets, who may not be very transparent themselves pay a lot of attention to the issue of transparency and what they call "honesty" of CSOs. But by "honesty" they often understand a complete lack of self interest, full time volunteering and no compensation for any expenses. For example, they can be suspicious to any what they call "administrative" expenses of CSOs. So, although transparency is indeed an important subject for donors, in its current understanding can be very damaging for the sector. What it means for CSOs is that we (CSOs) should be very specific about our own approach and*

*methods of LTA since the donors themselves can otherwise be requesting strange proofs for LTA or even interpret certain aspects of LTA in a very twisted way. What needs to be done is raising awareness of donors themselves about LTA and what it really means, so they don't go radically in either direction."*

## International aid context

**Karin Weber, Programme Analyst M&E, United Nations Population Fund:**

*Next to government pressure, there are two developments in the international aid environment that should be noted here. The first takes place within the so-called bilateral aid channel, namely the Paris Declaration on Aid Effectiveness. The second is a multilateral answer to the Paris Declaration, namely the UN reform "Delivering as One". The UN reform is based on the same principles as the Paris Declaration, namely 1) Ownership 2) Alignment 3) Harmonization 4) Managing for results and 5) Mutual accountability. International CSOs have published an impressive number of statements and policy papers on this subject and push official donors to implement and expand the Paris Declaration on Aid Effectiveness. However, it can be questioned whether CSOs put the principles of the Paris Declaration into practice themselves? Should the so-called "civilateral" aid channel follow the example of the bilateral and multilateral aid channel and develop a Paris-like Declaration on CSO aid effectiveness? (Koch, 2008).*

## The power effect

Even in the hardest conditions and times, CSOs are fighting for their right to occupy more spaces in the public sphere, gain access to more financial and political resources, and increasingly influence public policies and fostering social change. This is our right. We also have an interest to use such power well, be credible on the issues, be legitimate as institutions, be accountable and trustworthy to the stakeholders (target groups, funders, volunteers and partners), be clear and understood about the actions and way we operate. This is our responsibility. By increasing the power and space for civil society to exercise its right to participate in the decisions that affect our lives, we also help bring the three sectors involved in development into balance (so says a Montreal-based business guru Henry Mintzberg) to bring about a more just, sustainable future for all.

**Rob Lloyd, Programme Manager in One World Trust:**

*Strengthening accountability can benefit CSOs in a number of ways. First, it can help build trust with the public and other stakeholders. Organisations that freely communicate what and how they are doing, they are opening themselves up to outside scrutiny and saying that they have nothing to hide. Similarly, if CSO come together and develop common standards through codes of conduct and certification schemes that they are willing to enforce they are demonstrating their commitment to meeting high ethical standards.*

# CASE STUDY
## HOW LTA PRACTICE HAS IMPROVED THE IMPACT AND RELATIONS OF A CSO

Credibility Alliance, an initiative of voluntary sector in India, started in 2004 to enhance credibility of the sector by focusing on good governance, accountability and transparency standards. In India, the government is the biggest financial supporter of the voluntary sector and therefore these standards needed to be accepted both by them, as well as by the CSOs. The standards have now been acknowledged in National Voluntary Sector Policy. Currently Credibility Alliance is giving inputs to the central government and a few state governments on setting up systems to evaluate and accredit CSOs on these standards. 80 CSOs have been accredited and around 100 are in process. Majority of the accredited CSOs feel that the accreditation process has helped to increase their visibility and acceptance among the donors, to build their capacity, to lead them to sustainability, including financial strength, and has also helped identify the weaknesses in their current systems and operations as well as provided them with the direction to eliminate those weaknesses.

*Second improving accountability can help protect CSO's political space. Governments around the world are introducing restrictive legislation for CSOs under the pretences of a perceived lack of accountability. Actively demonstrating accountability can help to push back on such intrusive regulation. In addition it can also be used as leverage when advocating for accountability in others. If a CSO for example, is able to show that it discloses its finances it will be in a better position to demand that the government does the same. Lastly, accountability can improve performance. CSOs that are more open and engaging with their stakeholder, and are successfully learning from what they are doing will be more effective in delivering against their mission.*

# CASE STUDY

Accountability, Learning and Planning System (ALPS) system was created by ActionAid to help focus program reporting and evaluation on important outcomes. It has been designed to bring together clients, partners and staff to learn from experience. The ALPS process emphasizes appraisal, strategy formation, program review and annual reflections in cooperation with community groups and partners, with a special emphasis on downward accountability. It includes elements to ensure:

- Participation by primary stakeholders in various phases of work;
- Transparency, sharing and reporting across stakeholders;
- Recognizing different forms of literacy, communication, and reporting;
- Emphasis on learning with stakeholders about achievements and failures; and
- Downward accountability to poor people.

For additional information about ALPS

## 2. UNDERSTANDING LTA

In the civil society world, we are overwhelmed with jargon. LTA terms and expressions may easily fall into the same trap unless we provide content and flesh to them. Another thing to keep in mind is that LTA is an everyday thing, more or less practiced by all CSOs. The question is how consciously and well you practice and use it.

**Urmo Kübar, CEO of NENO (Network of Estonian Nonprofit Organizations):**

*We need to keep in mind that although LTA is universal, concrete goals and actions are very organisation-specific. For example, all associations need to engage their members, but how exactly they could and should do it varies greatly. Many guidelines and policies are written by and for big CSOs; they are extensive and very detailed. For a small CSO, they may seem unnecessary and alien. For a small grass-root CSO, the LTA may be the best manifested if the information necessary for its beneficiaries is up in the village and all members gather in a social even on Sundays when all issues are discusses – everybody is aware, involved and happy.*

## LTA concepts

A scoping paper was prepared to explore the understandings of LTA concepts, their possible implementation and how they relate to each other. Read it.

## Transparency

Transparency refers to the openness of processes, procedures and values of CSOs, the proactive public disclosure and dissemination of information that should be in the public domain. Transparent procedures include open meetings, financial disclosure statements, clear board elections and governance procedures, information on political positions, budgetary review, audits etc. Transparency is very environment and culture sensitive and the question about how open can and should you be with a hostile government or in a restrictive environment remains.

A transparent organisation is understandable and clear to its own people, to its supporters, beneficiaries and stakeholders. Transparent organisations are much more accountable in their nature since promises that have been made, goals that are being achieved, policy statements that guide the organisation and resources that have been allocated are made public. As a result, such organisation has much less room for any secrecy and corruption.

Transparency is one means to be accountable because once you have publicly declared your values, mission, plans, resources etc, you cannot reverse without problems. Whilst transparency minimises the potential of corruption, it does not imply that the organisation is doing good or relevant work, or that the resources are correctly used.

**Carmen Malena, CIVICUS Participatory Governance (PG) programme's Part-time Director:**

*In my view, it is essential for CSOs to strive to be as open, transparent and accountable as possible in all political contexts. It could even be argued that in restrictive and hostile environments, where CSOs are vulnerable to government criticism, crackdowns or smear campaigns, it is even more important for CSOs to build public legitimacy and credibility by ensuring open, honest and transparent operations. There is, of course, the danger that a hostile regime could misuse information to its advantage, but such actions can occur regardless of the level of information made available by CSOs. Since abusive states have their own ways to obtain (or fabricate!) information, by sharing information (including financial information) openly in the public sphere, CSOs are likely protecting themselves rather than making themselves more vulnerable. It is much more difficult for the government to unfairly attack an organisation that has demonstrated transparency and accountability, and thus earned the respect and trust of the public at large. Even in extreme cases, where legitimate organisations have been driven underground, experience shows us that it is critical for these groups to find ways to continue to inform and account to their members and constituencies, in order to maintain their integrity and sustain support.*

However, we also need to be aware that transparency can pose problems for CSOs operating in restricted civil society environments, and at times it may be necessary to find a balance between transparency and the ability of an organisation to fulfil its mandate. A study by International Centre of Not-for-profit Law (ICNL on the impact of the NGO Law on the Transparency and Accountability of CSOs in Egypt is published here.

**TIP**

But do not overdo it and be careful of the extent of transparency: transparency might not be automatically good. Indeed, more transparency may mean less secrecy but it also means less privacy – and some things might better remain private, such as the medical histories of staff members etc.

## Accountability

Accountability (answerability, responsibility, liability) means the requirement to accept responsibility to act based on CSO's own promises and subsequent justified expectations by various stakeholders. Accountability is about being open and sharing information. For a CSO to be accountable, it needs to be transparent about what it is doing, what it is planning to do and how it is performing in relation to the goals it has set itself. This information should be made available to all stakeholders, such as donors and communities. Furthermore, the information that it makes available needs to be timely and accessible to those it is intended for.

Accountability also involves engaging individuals and groups in the activities and decisions that affect them. This is relevant for both internal stakeholders, such as staff, and for external stakeholders, such as the communities that a CSO works with. Sometimes it is difficult to identify various stakeholders and they may even have conflicting interests or requirements. There is a danger that when CSOs are not primarily accountable to one set of stakeholders, they may in fact be accountable to none.

Accountability is a means to achieve legitimacy which, in its turn gives a CSO the right to exist and act in the society.

**Karin Weber, Programme Analyst M&E, United Nations Population Fund:**

*CSOs need to be accountable to many different sets of stakeholders, among them donors, governments, supporters and beneficiaries. Each of these sets of stakeholders has a very different level of leverage and power over a CSO. As a result, the strength and clarity of their different accountability relationships vary greatly. The mechanisms for ensuring accountability between institutional donors and CSOs, for example, are generally strong because of contractual obligations and the dependence of CSOs on donor funds. Similarly, governments create the legal and regulatory environment within which CSOs function, so they too have significant leverage to guarantee accountability. Beneficiaries, on the other hand, despite being the reason why most CSOs exist, generally lack the power to make demands of them. Few organizations have institutionalised means for beneficiaries to make their opinions felt, and as a result the accountability relationship with them is often weak (Lloyd & de Las Casas, 2005).*

CSOs' accountability to donors who provide resources and to regulators responsible for their legal certification *(known as upward accountability)*

CSOs' accountability to beneficiaries and clients who use their services or to members who expect representation *(known as downward accountability)*

**accountability**

CSOs' accountability to partners, allies and peers who cooperate in programmes and projects *(known as outward accountability)*

CSOs' accountability to staff, board and volunteers who invest their talents and time in organisational activities *(known as inward accountability)*

## Legitimacy

Legitimacy refers to perceptions by key stakeholders that the existence, activities and impacts of CSOs are justifiable and appropriate in terms of central social values and institutions. The Scoping paper speaks of four key kinds of legitimacy: legal legitimacy (CSO is compliant with legal and regulatory requirements); pragmatic legitimacy (the value the CSOs provide to various stakeholders); normative legitimacy (how people think the world ought to work, "the way things should be – i.e. CSO's goals and actions are grounded in widely held social values, norms and standards); and cognitive legitimacy (how people understand the world works, accepted as "the way things are" – i.e. CSO's activities and goals are widely seen as appropriate, proper, and "making sense" to the larger society). For example, corruption was for a long time accepted as the way things are, even though most would agree that it was not the way things should be.

Michael Edwards, former Director of Governance and Civil Society at the Ford Foundation in New York has put it very simply: "Legitimacy is a sense that an organisation is lawful, admissible and justified in its chosen course of action and therefore has the right to be and do something in society. And a legitimate CSO has more power, more authority and more success."

In *Creating Credibility* (Brown, 2008), Dave Brown added two more: "associational legitimacy" (based on links to other legitimate people and practices) and "political legitimacy" (based on representing key constituencies). It is the latter that critics of "unrepresentative" or "unelected" NGOs are referring. In the LTA context, legitimacy is the outcome that is achieved through accountability and transparency.

There are various other definitions but for the purposes of the LTA programme, we follow the ones which are based on the LTA scoping paper. Just remember that LTA is part of the culture and not just a series of procedures. To be legitimate in big things requires accountability in processes and transparency in actions and promises.

**TIP**

An organisation is legitimate if it makes sense, has respectable people, competence and knowledge of the topic (organisational Curriculum Vitae). An organisation is accountable if it has processes and tools of reporting, engagement, management and governance in place and in daily practice and/ or it honours and follows sectoral codes. An organisation is transparent if it is open, clear and honest about its work, decision-making, programmes, information, achievements and failures.

## 3. GOING LTA

### Is LTA the same for all CSOs?

The principles of LTA are generally the same across contexts. According to One World Trust, their experiences suggest that when CSOs break down what it means to be accountable, similar issues emerge: transparency, participation, monitoring and evaluation, learning, and good governance. There are two main variables, however. First, what tends to vary is how they are put into practice. In post conflict/conflict countries, for example, CSOs may want to limit transparency for security reasons. In other contexts, strong local community structures may shape CSOs engagement with other stakeholders. Second, the size of a CSO matters. Quite obviously, a small grass-root CSO can use much easier methods to gets its work done than a national association. Also, a small CSO with a limited budget approaches accountability differently to a large international CSO. In the case of the former there may be reliance on more informal approaches that are grounded more in relationships and trust. These are important for large agencies as well, but may need to be underpinned by more formalised structures and processes.

### Voluntary or obligatory

One question that many CSOs have asked is why accountability mechanisms are not a legal requirement. It could be enforced to strengthen the CSOs LTA practices and methods.

**Doug Rutzen, President and CEO of International Centre for Not-for-profit Law (ICNL):**

*"Law often: (a) reflects widely held social values, norms, etc. – which in turn helps determine if civil society "makes sense" to the larger society, and (b) influences the very same factors (values, norms, etc.). So, in*

## CASE STUDY

Recent NGO legal initiatives in Russia reflect Putin's concept of "Managed Democracy" and its corollary, "Managed Civil Society." At the same time, the space that does exist allows think tanks and others to influence social norms, values, etc. Similarly, the NGO legal framework in China reflects China's social/ historical/political context. At the same time, the government is working on a new "charity law." When Doug asked what the government sought to accomplish through a new law, one of the responses was that they wanted "signal" to officials around the country and to the public that "charity is now acceptable in China." Both these examples show how the law reflects elements of legitimacy stated above (values, norms, etc.), while it also has the ability to influence these very same elements of legitimacy.

*many circumstances, the law is both a reflection of the status quo and an agent of change. I think core standards (like the rule against distributing profit) should be in law. But I think we have to be careful about imposing "good practice" standards in law, lest we end up infringing the freedom of association."*

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*"Many NGOs seek to reshape norms and widely-held values in "meaning-making" that then has an impact on many aspects of legitimacy. Transparency International, for example, has reshaped how corruption is seen in the international context from "the way things are" to a serious problem. We are seeing a similar evolution in the norms, laws etc now around LTA for NGOs."*

## LTA deals with you

One thing is sure. LTA deals with you even if you don't deal with LTA. The moment we say who we are and what we want, we are setting ourselves to be accountable for our promises.

| What is helpful | What is not helpful |
|---|---|
| • Looking for potential and possibility in LTA.<br>• Being prepared to honestly assess the LTA of your organisation.<br>• Thinking LTA through your mission, strategy, activities and operations.<br>• Enthusing yourself and your staff about the LTA process and culture. | • Looking for ways to mask problems rather than deal with them.<br>• Trying to find reasons why you cannot go LTA.<br>• Thinking LTA is expensive, difficult and a procedure you have to do.<br>• Making yourself and your staff feel anxious about LTA. |

## Commitment to LTA

Some CSOs have said that the reason they are not LTA is because they cannot commit to it; namely, leadership of some CSOs is unwilling to be more transparent (i.e. political or governance will from the board or senior management) mostly due to previous mischief. Others claim not to have time and organisational capacity to work on their LTA. Many simply lack any procedural systems within the organisation or have very poor internal and external communications systems and channels. Well, change that. Commit to LTA. You are doing it first and foremost for your CSO - your members, board, staff. But you are also doing it for other CSOs, civil society and eventually your country. Be passionate and forward looking about LTA. That is important.

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*CSO leaders always have a lot on their plates and will be tempted to let LTA go if it is not tied very directly to important incentives.*

Start with small steps, recognising there are barriers but that they are not insurmountable, introducing one change that is something you can and are able to do and maintain. For example, send a monthly summary of what your CSO is planning to do and achieve this month. Next time, add what was done and achieved and what is planned for next month. See how it goes and then introduce a new method. You do not need to try and jump the world record in the first time; in most cases it is too complicated, expensive, time-consuming and worst of all, often unachievable. Once you have had a few success stories and you are convinced that it was not so hard, the commitment is much easier to come and stay. It's about taking the principles of accountability, looking at existing good practice and seeing how they apply to your own organisation and demonstrating how you are meeting them. No one size fits all approach.

### Good story: How did you go LTA?

Please share with us your good story if you want it to be presented here: lta@civicus.org.

### Benefits of LTA

Mary McBride, Partner in Strategies For Planned Change (SPC) and Clinical professor at NYU's Wagner Graduate School of Public Service, explains how practicing LTA has a powerful effect on helping the CSO achieve better results: "Without legitimacy, CSOs have no basis for action. Key stakeholders must perceive the mission, vision, activities and outcomes to result in an impact that offers benefit to those served. To the degree that CSOs monitor, measure and effectively message the impact they have, they will be considered to be legitimate. Legitimacy does not guarantee power or success. But without legitimacy, success can be questioned and power eroded. This is true across all sectors. In short, it is the responsibility of CSOs as well as public and private actors to:

1) Act within legal and regulatory frameworks;
2) Act within norms, standards and social values consistent with their mission and populations served;
3) Act to effectively provide value and set goals to measure that value;
4) Act to communicate and confirm legitimacy across stakeholder networks using traditional and new media to increase the value of a commitment to legitimacy.

Transparency leading to an increased accountability is now an urgent demand rather than an earnest request. Civil society demands to know how decisions that will impact the whole of life are being made. Transparency International, GAP and GFI are working across sector boundaries to follow the decisions of organisations and monitor their legitimacy. This is essential to more fully accountable organisations.

In the private sector, companies like British Petroleum were able to leverage claims to legitimate investments in moving beyond petroleum. These claims were not false, although these investments represented a small part of the overall portfolio. However, non-transparent decision making and a lack of any real accountability now haunt not only BP, but also the government agencies that enabled them and the nonprofits quick to include them in SRI portfolios. Legitimacy is just a claim without transparency and its consequence, accountability.

CSO has the power and the responsibility to in some way "certify" LTA. As good as certification regimes like US LEED and the Green Guide and Green Seal and Fair Trade are, they are not sufficient. Legitimacy, transparency and accountability require more than voluntary adherence to guidelines. They require new audit procedures and reporting statements. Organisations across sectors who set the new audit and reporting standards will be the brands of the future."

## TIP

Responsible CSO leaders should also count the costs of "doing LTA" and balance those costs against how the resources might otherwise be used. LTA is not the first and foremost priority in all situations.

# PART 2

# Let's begin: achieveing your LTA

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We live in a cycle and therefore need to constantly analyse, revise and evaluate regularly on how we operate, what we do, how we report and what we don't do. We are not proposing you create a separate LTA strategy; rather, assess your current goals, their achievements and your organisational processes against the LTA principles. Identify areas were improvements can be made and what resources you will need. Once you have done that, you might want to write your next LTA steps down and assign people responsible. Try to link LTA tasks to your main work and daily activities.

## 4. PLANNING YOUR LTA

LTA deals with you from the moment you say that you have an idea. It continues to deal with you when you have the organisation and programmes. And it does not leave you alone after you submit the report. LTA, like any other organisational system, is a process: you need to act, reflect, conceptualise, plan and act again etc. (four stages of the experiential learning model).

Act LTA → Reflect LTA → Conceptualise LTA → Plan LTA → (cycle)
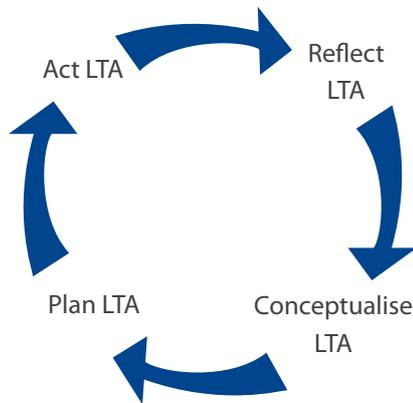
### Set a dream objective

Discuss and agree what LTA means for your CSO and what kind of organisation you want to be. Vision your future as an LTA organisation. Your LTA plan should be designed so that it helps you to move from the existing state to the visionary and wished state.

### Assess yourself

Then, you should take your "LTA audit" of the existing state and see how you are actually doing. Between your dream vision and the assessment, you can see what you are lacking and what you need to do; devise your plan, choose methods tools and begin the implementation. Here is a checklist for the assessment or LTA audit.

## TIP

Urmo Kübar, NENO: Before you begin with the assessment, take a moment and think who you could engage in this exercise. Indeed, an executive director or a manager can do it alone, but by involving the governing body and the staff you manage to bring in more angles and opinions. LTA assessment is mostly about them and less about facts. If you have time and are ready to do that, you may want to ask your members, beneficiaries, partners and funders since they could provide different opinions. For example, the bureau of the CSO constantly sends overviews and information to the member list but the members do not read them since there is too much information, the texts are not edited properly or they are far too long. As a result, the actual work of the CSO may remain unclear and unnecessary.

| | 1 to 5<br>5 = Very good<br>1 = Very poor | What to do?<br>Our next steps: |
|---|---|---|
| **Are we legitimate:** | | |
| We have an accurate statutes/ bylaws | | |
| We oblige to the law | | |
| We have an appropriate and clear mission, vision and goals | | |
| We have an intelligible and shared strategy on how achieve the goals and implement the mission | | |
| We have identified, promote and honour sectoral values (e.g. code of ethics) | | |
| Our activities and goals are widely seen as appropriate, proper and "making sense" to the larger society | | |
| Our stakeholders are satisfied with the quality of our work | | |
| If possible, we involve volunteers and have a respective policy | | |
| We have a policy and principles of being politically and financially independent (i.e. funders and legislators do not prescribe CSO's mission and activities) | | |
| We have set up or joined a joint civil society platform to discuss civil society and our mission related issues | | |
| **Are we transparent:** | | |
| We are open, clear and communicative about our:<br><br>- mission, vision, goals and activities as much as possible. It is especially important for advocacy CSOs and those who advocate for a topic, not for a particular group;<br>- leaders, staff and members;<br>- activities, services and projects to achieve its goals;<br>- funders, income, expenditure and voluntary work;<br>- information we have, collect and use for our work and the development of our particular field | | |
| We have clear decision-making procedures and guiding principles in place | | |
| We have clear fundraising procedures to ensure independence in place | | |
| We have developed resource mobilisation policy and procedures in place to ensure that resource mobilisation activities are consistent with mission and vision | | |
| Our programs and budgets are established for fundraising period and consistently used in proposals/reports | | |

| | 1 to 5<br>5 = Very good<br>1 = Very poor | What to do?<br>Our next steps: |
|---|---|---|
| We have clear procedures for adopting advocacy/policy positions | | |
| We have functioning internal communication mechanisms | | |
| We involve our stakeholders in a transparent and efficient manner | | |
| We have clear procedures for collecting, verifying and offering information | | |
| We use auditors, budgetary reviews, independent evaluators and democratic election mechanisms | | |
| **Are we accountable:** | | |
| We have established internal policies and procedures, e.g. code of ethics, gender policy, transparency policy to improve organisational democracy or follow existing one | | |
| We have established appropriate organisational structures to mobilise people and resources through commitments to values and missions | | |
| We have established appropriate governance (board) systems and procedures | | |
| We have set financial and management accountability and controls to improve our financial independence and transparency | | |
| We have established appropriate diverse stakeholder (members, donors etc) involvement and reporting mechanisms | | |
| We have created mechanisms for stakeholder feedback | | |
| We engage our stakeholders in the review of its mission, activities and impact measurement | | |
| We have created monitoring and evaluation of activities, independent program evaluations and social audits to increase our public reporting about our work | | |
| We address problems and have created complaints handling mechanisms | | |
| We practice responsible advocacy | | |
| We do not discriminate | | |
| We manage the organisation professionally | | |
| We use annual report, donor reports, social report, activities report, financial report, environmental report (ecological footprint) | | |

## Prioritise your challenges

Once you have finished the assessment, you may be faced with hundred tasks. Take a moment and think carefully how you prioritise and plan you work, how you design your strategy. We suggest you look at all your LTA challenges via the "Concept-method-organisation" scheme:

**Concept**

**Methods**

**Organisational operations**

*Adapted from Willem PA van der Tuuk Adriani and Smit Sibinga*

**TIP**

Dave Brown: Try to focus on how you practice LTA with respect to your organisational own strategy. Instead of creating another one, include it in the existing strategy. How can it generate information that allows it to be transparent and accountable about its performance in delivering service, building capacity or advocacy?

| Level | What it means: | How to reflect LTA: |
|---|---|---|
| CONCEPTS | In the concept part, we deal with the main purpose, mission, goals and plans of the organisation – why we exist, who we serve, why we do what we do. | Look at the results of the LTA assessment and analyse which are conceptual challenges, which do not allow you to move forward, which prevent you, which pose considerable obstacles to all other level and which don't. List them according to their priority levels. |
| METHODS | In the methods part, we choose how we do it – do we have members or not, do we have a board, do we have programmes or do we have projects or do we have services, what actions we need to take etc. | Based on the priority list according to the concept, revise what challenges you can and should deal with on the methods level. E.g. work with members, activate the board, etc. What is important that the steps on this level are based on the results of the concept level. |
| OPERATIONS | In the organisational operations, we then decided what systems we need to put in place for those methods to work for that concept to achieve. | And then you reach the last level. You know which LTA challenges are critical on the concept level; you have grouped and screened them on the methods level; now you can see what you need to actually exchange or work on in your operations. Do not begin with operations. |

## Devise your LTA plan

If you are still confused, go through these ten points. That outline helps you to put it in writing:

1. Formulate your general vision and state what kind of LTA organisation you want to be – although most of us want to be legitimate, accountable and transparent, we might lack the actual content of what it means. Therefore the previous assessment and analysing and screening the results based in three levels is necessary since they help you to articulate what these concepts, LTA, mean in your organisation and what you need to achieve. Then test them on your staff, board, beneficiaries,

partners, etc. To see if they sound important, achievable and sufficient also to them. In other words, avoid making general goals like "We want increase our legitimacy".

2. Look at the LTA picture where your organisation operates, who its stakeholders, funders, partners are; what they are expecting from you; how much transparency they are assuming; what are the "mainstream" LTA norms in your sphere of work (e.g. annual report public on websites, written in a manner that a person with little knowledge of your CSO is also able to read).

3. Assess your LTA – what you really are; what you need to do; what your challenges are; what you do well; what happens around you that enables or prevents you from achieving your goals. Focus on LTA, not on everything under the sun. You have those results based on the assessment described before.

4. Set your LTA objectives and goals – long-term objectives (major change you want to achieve, e.g. increase our transparency) and goals (objective that is made specific with respect to magnitude, time and responsibility, e.g. all our reports will be made public by 2011, on the website and who is responsible). So, what are the three-four main LTA objectives you want to achieve? But begin implementing them one by one since some of those changes can be quite big and you and your people will be so swamped and overwhelmed.

5. Choose your methods – what actions are you going to take to achieve those goals? Look at the tools in the database for ideas.

6. Determine your performance benchmarks – how do you monitor and evaluate your progress? How do you report? And do not forget, be realistic and take one goal at a time.

7. Implement your plan – make sure you have budgeted money, you have a person/ persons responsible, work on your systems and tools.

8. Communicate, especially the changes – LTA affects all others around you, your board, your members, your funders. Some changes might seem strange and some harsh. Make sure you negotiate and communicate them. If possible, allow feedback before actually implementing them.

9. Monitor, evaluate and think cyclically: act, reflect, conceptualise, plan à act.

10. Report on LTA – do not settle with "We did this". Go for what impact your LTA had, how you know that, what happened in the society because of you, how much environmental resources you used etc. By impact, we mean the effects your LTA steps on your organisation and its stakeholders. For example, if you decided to publish your annual report on your website, are your stakeholders finding it easier to know about you, has your reputation increased, etc.

Also find friends. It is not a one person job.

## Matching actions with objectives and goals

First and foremost, keep in mind that both the LTA objectives and goals and the subsequent actions are your choices and based on the needs of your CSO. You do not need to follow exactly what others are doing; you should also not copy others' actions. Make sure you know what is needed and expected from your CSO in the field of LTA by your people, beneficiaries, partners and funders. Here are some examples and if you have a good peer story that you want to share with others, please send it to lta@civicus.org or send us a link.

# TIP

CSOs should plan their LTA together with general organisational planning (strategy and operations); include LTA as part of the strategic planning process rather than a whole new process that will look intimidating to CSO leaders who are already overworked. Tie LTA to strategy and organisational impacts for the purposes of strategic and operational learning as well as responding to accountability and legitimacy issues. LTA should form a part of an organisational culture.

| LTA area | Possible goals | Possible tactics/ actions | Good peer story |
|---|---|---|---|
| Overall LTA of your CSO | Plan your LTA together with general organisational planning and prepare an LTA strategy for the next 2 years and implement it. | - Appoint an LTA team (begin with giving it as an extra task to somebody; hiring an outside person is costly and migh also be seen as an imported product) and give them a task to develop your LTA strategy.<br>- On your website, enable your people and your stakeholders to offer recommendations and facilitate feedback on your steps.<br>- In addition, visit your members, have focus groups, use open space methods etc.<br>- Communicate your initiative to your stakeholders. But if you want it to reach the target groups, make sure you use a variety of channels and methods and use them consistently. Write about your LTA plans and actions in a newsletter, give easy-reading overviews in your blogs, talk about them in your general assembly, etc. | How we prepared an LTA strategy for our organisation. |
| LTA monitoring | Monitor and evaluate your LTA achievements regularly and improve your LTA performance. | - Fill each goal in your LTA strategy with specific content on what the principles mean, how you measure it, how well you are doing and what needs to be done.<br>- Build the LTA reporting into the general staff reporting on projects and programmes, focusing not just on outputs but also on outcomes in the framework of LTA. | CIVICUS Acc Charter |
| Member engagement | Develop a member engagement plan and have all your policy statements and positions discussed with your members proactively. | - Analyse your current practice and write down when you need to inform, when to consult and when to involve your members.<br>- Analyse your advocacy work and write down what statements | A good member policy.<br><br>How do you ensure representativeness in decision making processes. |

| LTA area | Possible goals | Possible tactics/ actions | Good peer story |
|---|---|---|---|
| Accountability to beneficiaries and to target groups | Have a proper reporting to communities on peripheral areas, to those vulnerable and end beneficiaries of the CSO's missions and programmes in place. | - Together with the end beneficiaries, analyse and develop the model of your outputs and outcomes and indicators that tell you and your beneficiaries of your impact.<br>- Constantly facilitate input and feedback from end beneficiaries. | How to go beyond the simple checklist of accomplishments and/ or donor requirements. |
| Governance | Develop procedural systems for governance within your organisation. | - Revise your existing internal procedures, both written and oral, and ensure that you have policies for the conflict of interest, financial and political independence, representation, decision-making and purchasing of good and services in place.<br>- Get acquainted with good governance principles and revise your existing board practices. | How have you developed a code of self-regulation for the CSO or for the sector. |
| Communication | Publish your annual report on time; include also a report on your social and ecological impact. Use IT tools (website, TV, etc) and social media tools (blogs, Facebook, twitter, wiki etc) to promote your CSO and your LTA | - Appoint an outside person to read and edit your report.<br>- Map and use all possible tools and channels to release and promote your report. | How have you used IT in reporting, collecting data and communication. |

## 5. CHOOSING ACCOUNTABILITY TOOLS AND PROCESSES

*\* by Karin Weber, Programme Analyst M&E, United Nations Population Fund.*

Design and implementation of accountability is practised in many different ways in order to give an account, to take account of, or to be held to account. Existing tools, techniques and processes of accountability are summarised below. Key characteristics of the accountability mechanisms, tools and processes discussed are presented in table at the end of this section.

### Information and reports

Accountability and transparency of organisations to their clients can be increased by making reports publicly available at the community level (Cavill & Sohail, 2007). According to Naidoo (2003) documents such as annual reports, organisational or project evaluations, strategic plans and regular

communications (newsletters, updates, briefs) can provide channels for public access to information about the organisation's work, financial status, governance structure and operational impact. Ebrahim (2003) emphasises that the distinct and tangible nature of these documents makes them easily accessible. However, the majority of this reporting emphasises upward reporting of financial data, with only limited indication of the quality of the organisations work and almost no attention to downward accountability to stakeholders.

The Global Reporting Initiative (GRI) and AccountAbility's AA1000 state that reports alone have little value when they fail to inform stakeholders or support a dialogue that influences the decisions and behaviour of both the reporting organisation and its stakeholders. According to them a quality reporting process is governed by the principle of accountability, which is itself underpinned by the principle of inclusivity. In other words: accountability to all stakeholders (AccountAbility, 1999; GRI, 2002 in Cooper & Owen, 2007). There are countries that have established standards for disclosure and public reporting. Naidoo (2003) shows that several organisations have adopted these standards in other contexts on a voluntary basis.

## Auditing

Auditing is a systematic control-oriented process assessment to evaluate the match or discrepancy between an established standard and the existing condition (Rist, 1989 in Dicke & Ott, 1999). In financial audits, auditors conduct a formal assessment or verification of financial records. In program audits, auditors try to verify that program goals and objectives are achieved (Sharkansky, 1998 in Dicke & Ott, 1999). Auditing is most effective when there are clearly established standards by which performance can be measured (Dicke & Ott, 1999). Ebrahim (2003) states that social auditing should take place especially through stakeholder dialogue.

## Monitoring and evaluation

Another set of tools that is used for facilitating accountability includes different kinds of monitoring and evaluation methods  (Ebrahim, 2003). The most common monitoring methods include direct observation and progress (Dicke & Ott, 1999). Evaluation often includes performance and impact assessments. It is important to distinguish between external and internal evaluations (Ebrahim, 2003). Evaluation (with the exception of mid-term evaluations) take place in retrospective audits, whereas monitoring is ongoing. According to Cavill & Sohail (2007) most International CSOs (ICSOs) have monitoring and evaluation requirements for donor funded projects (for example, log frames, performance assessments, strategic evaluations, reports and disclosure statements). These are used as a mechanism through which an ICSO can be held to account.

## Self-regulation

The term 'self-regulation' refers to efforts by organisations to ensure quality assurance, expertise and competence in their performance. Self-regulation mechanisms include voluntary (or certified) compliance with codes of ethics or codes of conduct, but can also imply complaint mechanisms (Ebrahim, 2003; Naidoo, 2003; Cavill & Sohail, 2007). Naidoo (2003) states that "the idea behind self-regulation mechanisms is that the sector itself should be actively engaged in promoting a certain set of values and norms as part of maintaining a public reputation for professionalism and high ethical behaviour". Dicke & Ott (1999) question whether established codes of ethics are adequately defined to be enforced in any meaningful way. Consequently main criticisms of self-regulation mechanisms point to the 'non-enforceability' of such mechanisms. Very few mechanisms involve a certification process whereby teams of evaluators are empowered to grant or withdraw certification to organisations (Naidoo, 2003).

## Contracts and Legal Control

Contracts are "formal, binding agreements between two or more parties, presenting pledges of tasks, acts, processes, products, or resources, to be provided by one party in exchange for a consideration (money or other goods) from another party" (Rhea, Ott, & Shafritz, 1988:163 in Dicke & Ott, 1999). A contract is an agreement to do or not to do a certain thing. Contracts include three major components: agreement about what is to occur (or not to occur), specification that performance will be in accordance with an agreed upon plan and financial consideration (Dicke & Ott, 1999). Cavill & Sohail (2007:235) make a distinction between enforceable and non-enforceable laws and regulations. UK-based CSOs, for example, must register with the UK Charity Commission in order to operate as charities in England and Wales. In addition CSOs must act in accordance with a number of other laws (i.e. non-profit legislation, international human rights law, local and national laws) as well as legal and quasi-legal mechanisms such as contracts and memoranda of understanding.

## Board of Trustees

Boards of trustees, according to Cavill & Sohail (2007: 235), have "responsibility for the overall policy, the direction of [the organisation], monitoring and approving the financial income and expenditure, while also ensuring that the organisation operates in a way that complies with statutory obligations and in accordance with its own mission and values". Naidoo (2003) explains that governing boards are comprised of individuals external to the organisation. They are selected by and operate according to clearly defined and transparent procedures.

## Whistle-blowing

Whistle-blowing is an action by an individual who believes that the public interest overrides the interests of an organisation and who publicly exposes corrupt, illegal, fraudulent, or harmful activity (Shafritz, 1992 in Dicke & Ott, 1999). "Whistle-blowers may be internal or external to an organisation and may include, for example, government employees, contractor employees, advocacy groups, or the media", as stated by Dicke & Ott (1999).

## Participation

Participation is quite distinct from evaluations and reports because it is an accountability process rather than a tool. In examining participation, it is helpful to distinguish between different levels of participation. Ebrahim (2003:818-819) makes a distinction between four different levels or kinds of participation: 1) participation refers to information about a planned project being made available to the public, and can include public meetings or hearings, surveys, or a formal dialogue on project options; 2) public involvement in actual project-related activities, this may be in the form of community contribution toward labour and funds for project implementation; 3) citizens are able to negotiate and bargain over decisions with CSOs or state agencies, or even hold veto power over decisions; 4) people's own initiatives occur independently of CSO and state-sponsored projects. Examples of this last kind of participation include social movements. Ebrahim explains:

The first two forms of participation are commonly espoused by state agencies, donors and CSOs and are based on an assumption that poverty can be eliminated by increasing local access to resources and services. At both of these levels, very little decision-making authority is vested in communities or clients, with actual project objectives being determined by CSOs and funders long before any "participation" occurs. (2003: 818).

Levels three and four of participation stress that poverty is based in power structures embedded in social and political relations (Ebrahim, 2003). Consultation and participatory mechanisms that

are being used by organisations include: stakeholder survey, stakeholder dialogue, focus groups, discussion forms, participatory evaluation and consultative committee type structures (Cavill & Sohail, 2007; Cooper & Owen, 2007; Ebrahim, 2003). It is however difficult to make direct links between a specific participatory process and a particular management decision of a organisation. Whilst, for example the bringing in of a consultative committee, with direct lines established to main board level decision- making, is certainly a step forward in transparency terms, it is debatable as to how much such initiatives achieve in terms of empowering stakeholders and thereby democratising a process. The crucial question from a stakeholder accountability perspective has to be whether the engagement and 'dialogue' processes they are invited to participate in do meaningfully influence specific aspects of decision-making of the organisation (Cooper & Owen, 2007)

An overview of the key characteristics of the accountability mechanisms, tools and processes discussed above are presented in this table:

| Accountability mechanism (tool or process) | Accountability to whom? (upward, downward, or to self) | Inducement (internal or external) | Organisational response (functional or strategic) |
|---|---|---|---|
| Information/ reports (tool) | - Upward to funders and oversight agencies<br>- Downward (to a lesser degree) to clients or members who read the reports. Or downward when the principle of inclusivity is adhered to | - Legal requirement<br>- Tax status<br>- Funding requirement (external threat of loss of funding or tax status) | - Primarily functional, with a focus on short-term results |
| Auditing (tool and process) | - Upward to funders<br>- To CSOs themselves<br>- Downward and upward to stakeholders in case of stakeholder dialogue | - Funding requirement (external threat of loss of funding or tax status)<br>- Erosion of public confidence (external)<br>- Valuation of achievement of program goals and objectives (internal) | - Functional to the extent it affects the behaviour of a single organisation<br>- Strategic to the extent it involves CSO-stakeholder dialogue, promotes longer-term planning |
| Contracts and legal control (tool) | - Upward to funders and oversight agencies | - Legal requirement<br>- Tax status<br>- Funding requirement (external threat of loss of funding or tax status) | - Primarily functional, with a focus on short-term results |
| Monitoring and evaluation (tool) | - Upward to funders<br>- Significant potential for downward from CSOs to primary stakeholders | - Funding requirement (external)<br>- Potential to become a learning tool (internal) | - Primarily functional at present, with possibilities for longer-term strategic assessments |

| Accountability mechanism (tool or process) | Accountability to whom? (upward, downward, or to self) | Inducement (internal or external) | Organisational response (functional or strategic) |
|---|---|---|---|
| Board of Trustees (tool) | - To CSOs themselves<br>- Downward when board members represent primary stakeholders | - Overall policy; ensuring that organisation operates according to its mission and values. (internal) | - Primarily functional at present, with possibilities for longer-term strategic assessments |
| Whistle-blowing (tool and process) | - Upward to funders<br>- Downward to primary stakeholders<br>- To CSOs themselves | - Public interest overrides the interests of an organisation (external) | - Strategic in that it concerns long-term change |
| Self-regulation (process) | - To CSOs themselves, as a sector<br>- Potentially to clients and donors | - Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation) | - Strategic in that it concerns long-term change involving codes of conduct |
| Participation (process) | - Downward from CSOs to clients and communities<br>- Internally to CSOs themselves | - Organisational values (internal)<br>- Funding requirement (external) | - Primarily functional if participation is limited to consultation and implementation<br>- Strategic if it involves increasing bargaining power of clients vis-à-vis CSOs and CSOs vis-aa-vis funders |

*Source: Adapted from Ebrahim, 2003: 825*

## Monitoring and evaluation

Monitoring and evaluation of your organisation's LTA is not very different from your programme monitoring and evaluation. During the development and planning phase of your LTA system it will be necessary to develop an M&E framework with clearly developed short term and long term results, indicators, baselines, targets and methods and frequency of data collection, etc.

When developing your M&E framework for LTA it is important that your M&E framework reflects multi-stakeholder accountability. Specify how you will be accountable to different stakeholders. Being accountable to donors or governments will require a different set of methods and techniques than being accountable to primary stakeholders/right holders/ beneficiaries. For example, the level of participation will be different as well as whether data will be collected by internal or external actors. When collecting data on your LTA progress especially participatory methods and techniques of data collection will prove to be useful. Consider, for example, stakeholder dialogues, focus groups, discussion forms and participatory evaluations. For quantitative data, a partner survey is a good tool to receive first hand feedback from partners on your organisations' LTA performance.

In addition, ensure user friendliness of M&E data for all stakeholders, especially when it comes to language, the way you present data and validation of findings. For example, when writing an evaluation report ensure that the report (or at least the executive summary) is available in the local language of the target group. After collecting data in the field ensure that you go back to the field to follow-up on the results of the evaluation and to validate your findings with all different stakeholders. Consider using different methods of presenting findings other than reports since not all stakeholders (in most cases especially beneficiaries) are literate. Be creative and consider using different media such as interactive workshops, gaming and simulation, or even radio and television to receive feedback on your organisations' performance from different stakeholders and to validate findings that resulted from monitoring and evaluation.

**TIP**

It is important that your people have a common and shared understanding of the organisation's LTA objectives and consecutive activities and that your beneficiaries and stakeholders have a clear understanding of organisation's LTA purpose, role and activities.

## 6. GETTING PEOPLE ON BOARD

Do not begin the LTA efforts alone and do not implement the LTA principles alone. Together you can make a difference.

### Openness and clarity within your organisation

Engage your people (staff, board, volunteers) in the LTA visioning, assessment, planning and implementation. They can articulate what has been worrying them, where they see shortcomings and what challenges they have faced by your partners, members etc. They have the most contacts with the beneficiaries of your CSO. Make it possible for them to give input, choose methods to facilitate that and give feedback. Be clear about the purpose of LTA: not to sack anybody but to improve the reputation, image and performance of your organisation. For example, you can create a forum in intranet where people can discuss LTA issues; you can include LTA into your regular staff meetings; you may discuss the LTA and its part in the organisation-wide strategy in a staff retreat; you could include LTA into a project or annual reporting, thus making is part of everybody's thinking and attitude. There is no need to build a grand system; do simple, logical and reasonable things.

There are two important things to keep in mind: first, communicate properly and clearly why and what you are doing. Otherwise your staff may get anxious and afraid. Second, once you have identified the LTA target for your organisation, make sure they are accurately reflected in all materials of the CSO: strategy, funding proposals, reports, job descriptions etc.

It is extremely important to discuss and explain all LTA promises and tools that you have made to funders or other stakeholders or you use to all people involved in your organisation.

## CASE STUDY

As part of its board, CIVICUS has a governance committee that oversees CIVICUS LTA promises, shortcomings and actual achievements. They report the progress to the members of CIVICUS and take members' complaints and suggestions to the management of CIVICUS.

### Leadership

It is quite normal for the CEO of an organisation to lead the LTA debates and process. But you can also delegate and share; for example, discuss it in your board and perhaps there is a board member who is willing to lead the LTA component.

Another option is to appoint an LTA team of the staff members. This is especially useful when staff is anxious about the organisation's LTA and there are

also individuals who know about LTA practices and tools. And then there is always an option of bringing on an outside person. No matter what you choose, remember that the actual leadership should remain with the CEO (unless the board has initiated the LTA process because they are dissatisfied with the CEO's performance) and it is he/she who is responsible for allocating resources and delegating tasks. He/she reports to the board.

**TIP**

Involve the board since governance is their focus and LTA is widely also a governance issue. They need to be aware of and agree to the pursuit of LTA even if it may bring along disclosure of some mischief or problems.

## Members

If your CSO is membership-based, the proper engagement (informing, consulting and involving) of members is one of the most important LTA questions. It could even be one of the LTA objectives: to activate its membership for executing and making decisions about its objectives by empowerment, training and systematic proactive involvement.

The reasons are quite simple: you get information, expertise, alternatives and ability to forecast potential impacts. Thus, you decisions are much better. Second, member engagement builds coherence and secures members' loyalty. Third, member engagement and CSO's accountability is a normal behaviour for an accountable, transparent and open organisation. Moreover, if involved properly, they can act as messengers and champions for what the CSO wants to achieve. Members also pay membership fees that allow the CSO to pursue its mission.

Another challenge is the conflict between the interests of the members and the interests of the particular sector and/ or other CSOs. For example, a national association conducted a study on income tax exemption on donations. Members want one; international law suggests different approach and the wider CSO community is asking for a third option. For that purpose, it helps for the CSO to have a policy in place on how to do what, when to inform members, when to consult them, when to involve them and when a consensus is appropriate and when a reasonable logical solution needs to be suggested. Such policy is very much a question of internal accountability and transparency that offers leads your CSO to higher legitimacy. Having said that though, the policy or approach should be flexible enough to allow the CSO to come to the best of decisions. For example, if there is no consensus among members or between the CSO and its members, the CSO might present various options that have been discussed and analysed beforehand what members want, what international civil society says etc. If these options are equipped with analysis and possible scenarios, they might offer information and increase awareness which could lead to a consensus.

How to engage your members:

**TIP**

Many associations still believe that they need to have more and more members. Moreover, some have even stated such a goal. Quite often, there is no need for this. Strength of the CSO does not come from the number of members only but from your ability to engage and work with them. Make sure you know why you have members, who they should be, what you offer them and what they give to you.

- In your communications and strategy preparation, be open, transparent, clear and flexible: do not hide things, do not be secretive and do not ask for input for decisions that have already been made.
- Allow your members access to information about the CSO and its plans at the early stages: remember, members own your CSO, not the staff or the funders.
- Allow your members access with "low costs": do not make their participation expensive or impossible.
- Make the engagement wide and balanced: make sure that you listen and consider all opinions and suggestions. Let your members argue among themselves. But you cannot listen or involve only those who are in agreement with you. Your role is to facilitate

and give your members the voice, not to be that voice.

- Keep a continuous and structured dialogue: don't approach your member only when a request from the government comes or some of your members require that. Make constant communication and feedback part of your strategy.
- Feedback: allow your members give you feedback and make sure that you give them feedback.
- Assessment and learning: evaluate how you have done, are your members satisfied, would they like something done differently, learn from them.

To achieve results, involvement must be the way of thinking, not just a series of actions.

> **TIP**
>
> You can involve members proactively, meaning you set the agenda. Or reactively, meaning you need to react to the requests of others. The more you concentrate on former, the easier it is to deal with the latter.

## Engaging partners

There is no need to discover, discuss and implement LTA on your own. Building alliances with other CSOs and jointly approaching your LTA challenges is a crucial step in becoming more LTA. You can learn from each other, tell stories, solve problems, ask for information, seek experience, share opinions, discuss developments, visit each other, map knowledge and plan for the future. If you do it together, the whole LTA topic will have much more support and clout in the society. Moreover, you need to reflect your own understandings and perceptions of what is accepted and expected by your stakeholders, including your partner CSOs. For that purpose, it would be useful to tackle the LTA challenges and possible responses together with other, like-minded CSOs. Sometimes, it may lead to actually creating a joint self-regulation mechanism like a code of ethics.

As a result of such joint discussions and platforms, you are in much better position to know your partners and make sure that you choose open, responsible and legitimate ones. You can talk to your partners about their LTA principles and implementation: have they thought about them? Have they done anything? What codes govern them? What do they consider ethical and moral? If you have doubts or you not happy with their answers, you can help them to improve their practices by sharing your expectations and performance principles. With partners, we do not consider only other CSOs you work with; we also think about your funders – for example, you accept resources from organisations (foundations, businesses etc) that are sharing your values.

**Olga Gladkih Senior Program Staff -- Advocacy & Citizen Engagement, Coady International Institute, St. Francis Xavier University:**

*Credible evidence to support CSOs' views is required to be seen as a legitimate voice on issues of public concern, particularly those engaged in advocacy work. CSOs often, however, do not have the capacity to conduct rigorous, reliable research on their own. One way CSOs have addressed this gap is to turn to universities and research institutes to investigate and report on issues of local, national and global importance. This type of joint university/community partnership is gaining increasing attention in countries such as Canada where action research is being conducted into the social exclusion faced by aboriginal peoples in the health sector. Similarly, CSOs could engage with universities to help them design, monitor and evaluate their LTA practices and to provide evidence to their stakeholders, including donors, the state and the general public, about the effectiveness of LTA activities and the importance of investing the time and energy to engage in them.*

> **TIP**
>
> Rules of engagement for other stakeholders are the same as for members. Probably it is easier with members since you know them better and you might have more direct channels, but the logic and approach behind the engagement are the same.

Your members and stakeholders have their own strategies, principles and missions. As a legitimate and accountable CSO, you should involve

your target groups in the discussions about what your LTA might mean to them or how it may affect them. Your plans cannot be imposed on your members and stakeholders; you need to sensitise them to your plans and LTA principles and demonstrate how jointly you can achieve them better.

It is fair to say that if you have achieved your staff's common and shared understanding of the CSO's objectives and consecutive activities; have built LTA in your organisations strategy and have a small LTA action plan and budgets in place; you have facilitated suggestions for the development of your CSO's LTA; and the public has clear understanding of your CSO's purpose, role and activities, your LTA efforts have been successful.

## 7. COMMUNICATING YOUR LTA

One of the key tasks in implementing the LTA is let people know about your plans and actions. Sensitise your audiences to your LTA steps, inform them, and, if necessary, involve them in the process. Do not forget the media including mainstream, community and alternative social media for broader reach and to build a public profile for your CSO and its work.

### Act and then communicate

Once you have set your goals and devised tactics (prepared an activity plan), communicate. This is usually one of the main mistakes CSOs do – we do good things and we do them well, but we do not bother to talk about them! Perhaps one of the reasons why we don't do that enough is that when taken separately, many LTA actions are quite small and simple things, e.g. implementing an innovative approach of getting feedback from the members. Yet they are important. Perhaps one way is to use less official or ceremonial methods to spread the word, e.g. write about the innovation in your blog; or instead of a long analysis of your impact, rather talk about your experiences and lessons learned after the innovation was put into practice; or organise a focus group or chat group to discuss what other methods have been and can be used. LTA can be easy, simple and consist of small steps.

**TIP**

First and foremost, focus on your work and use LTA; do your work well and only then talk about it. You can add your LTA principles in your funding proposals, you may open your general assembly of members up to non-members and other interested parties, and you can write articles not on what you do but how you do it through LTA. Just keep in mind that by promoting your LTA, you are challenging yourself and your CSO to go for an innovative and advanced agenda.

### Talk about expectations

Do not forget to communicate what effect you hope to achieve and what, if any, differences the new tactics will have on others. Again, no need for profound analysis; simply share your learnings and lessons during the general assembly, talk informally, and be open to questions and advice when other as you. Also, share with others what you expect them to do. Keep in mind that some of those ideas might be strange and "selling" them might take time, even to your most loyal members and supporters. In other words, once you are comfortable with your LTA plans and convinced that they are necessary and good, take into account that your members or stakeholders may not have been through the same process and you might move forward steady but slow. If you are a national association or an umbrella, you might consider to test your ideas within the CSO before you suggest your members to act.

**TIP**

Not all results of LTA may be good, especially when a CSO does not measure up to its goals and plans. Therefore there is a possibility of embarrassing shortfalls in committing to LTA and be careful about them.

Quite often CSOs tell what they plan to do but forget to express their expectations and, thus, may end up of being alone or not getting necessary support. In other words, a CSO can be very transparent and accountable, but if its members are not, they damage the reputation of the CSO and all LTA efforts may have little, if not negative, effect.

## TIP

Before you promote your LTA and make LTA claims, ask for an independent party to analyse the balances between your promises and the actual truth, no matter how inconvenient that is. For example, when you claim that you are fully transparent, make sure that information on your achievements, people, resources and plans available and updated. Or when you claim that you are very accountable, make sure that you have reported it equally to all your stakeholders.

## CASE STUDY

GuideStar International's work is premised on the belief that every national society gains from a diverse population of innovative, energetic, well-resourced and responsive CSOs. Through national GuideStars CSOs can explain their aims, activities, accomplishments, structure and finances. By making the work of CSOs transparent, over time, national GuideStar systems:

- make CSOs more visible, accountable and effective;
- enable more confident and effective philanthropy; and
- promote vibrant and well governed civil societies.

View the explaination of the GuideStar proposition.

# PART 3

# Let's secure what you have done:

# preparing for the future

● ● ● ● ●

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*It's clear that not all CSOs should drop everything and focus on LTA right away. After all, building your bases for legitimacy and systems for accountability can take a lot of energy and thought. But I do think civil society leaders are wise to pay attention to emerging issues that can be used to attack their credibility. Getting clear about missions, strategies and value creation chains is central to creating organisational learning systems that can be used to respond to accountability and legitimacy challenges (as well as to build operational capacity and enhance strategies and tactics). So leaders that invest in dealing with LTA can also help their organisations or their domains (e.g., sectors, campaigns, cross-sector partnerships) become more effective on other fronts as well.*

# 8. ADAPTING TO CHANGE

In the past decade, the civil society and the CSO environment has changed dramatically. In the next few decades that change continues. Legislation is changing, IT is developing fast, education and living standards are increasing in most parts of the world, people are becoming more demanding and they have more time to pay attention to questions related to morale and ethics, and LTA is becoming part of your organisation-wide thinking and reporting; there are so many opportunities opening up for progressive and open-minded CSOs. As competition tightens and the traditional boundaries between CSOs, businesses and public sector are becoming vague, CSOs find themselves on totally new territories with requirements for new skills and attitude. Moreover, the people, our stakeholders and beneficiaries are changing.

## Anticipating opportunities and threats

Keep in mind that the more your CSO gains power and recognition, the more accountable and legitimate you must be. Do not take a break from LTA. The main threats you are facing can be the following (please keep in mind that all the examples are random):

- Loss of some funders – for examples, some might not want their names to be published for various reasons: perhaps they are afraid that other CSO come asking for money or perhaps they have not acquired their income quite lawfully.
- Loss of some members – some might not appreciate the transparency and some might fear for their security.
- Loss of supporters and partners – some might feel that they cannot live up to the LTA expectations or perhaps they resist it.
- Higher public scrutiny because you have made yourself vulnerable.

The opportunities, however, are more promising:

- You set your agenda
- You attract honest and open funders
- You attract good people for staff, volunteers, board.

## Facing challenges

Here are some examples and if you have a good peer story that you want to share with others, please send it to lta@civicus.org or send us a link:

| Challenge | What to do | Examples |
|---|---|---|
| How open and public should the finances of a CSO be? | • CSOs should be self-critical about their use of funding and conduct also internal monitoring<br>• CSOs should agree on their financial information disclosure – how much to whom should be made available<br>• Reporting benchmarks can be a useful tool, both voluntary and legal | A CSO (name) made all its finances, reports and audits, public on its website.<br><br>One World Trust accountability assessment<br><br>Charity Navigator pushes organisations to be open and transparent regarding finances |
| Some governments do not allow freedom of expression and space for CSOs to engage effectively | • In order to be non-partisan and engaged from the position of strength, CSOs should, if possible, work with all sides of the political spectrum.<br>• If possible, try to find an ally, somebody who shares your values for the right reasons. | How do we participate in policy making and advocate on sensitive issues. |
| Some governments amend or promulgate laws to regulate the operations of CSOs when they are under pressure to be transparent and accountable | • CSOs need to learn to establish alliances also outside their own spheres, i.e. academics, media etc.<br>• CSOs need to know more about and be engaged in the judicial system; the same applies to working with media, get them interested and involved | How has your CSO responded to the threats of restrictive legislation? What responses have you made? |
| Some governments may challenge CSOs' legitimacy when these are advocating on sensitive issues | • CSOs should deliberately focus on building trust – neutrality and impartiality<br>• CSOs need to consider how they earn and maintain trust<br>• CSOs should make sure that they are legitimate to deal work on the chosen topic with right knowledge and people<br>• Including government representation in CSO strategy meetings | What methods of reporting and openness have been used to build trust? |

| Challenge | What to do | Examples |
|---|---|---|
| Governments play the game of numbers, i.e. how many members a CSO has, not legitimate etc. | • CSO should be clear about the source of its legitimacy as an institution and/ or legitimate to deal with a topic. Numbers are not the main conditions of legitimacy. | The size doesn't matter, what matters is how effective the CSO is (structure and mission). |
| CSOs are under threat of being left without funding or closed down if they contradict the political system. | • Question to ask from AG. | How have organisations responded to the threats of restrictive legislation? |
| CSOs are closed and messy, and it is not easy to understand who they report to and what they are doing. | • Good CSOs should have good governance (board, systems)<br>• CSOs can assure transparency through reporting, consultations, publications, services delivery<br>• CSOs should work on making their accountability to stakeholders more effective<br>• CSOs should assure good communications systems<br>• CSOs need to report also to their constituencies, not just to the donors and the state. If possible, communicate, what your plans are, what you have achieved, where you have failed, to your partners | How do you decided on what policies/ agendas you push and work for and how do you ensure and organise the representation. |
| Some countries have lack of legal control/ laws and law enforcement on CSOs and they can do what they want | • A self regulation minimum standard should be introduced and reviewed by stakeholders<br>• International standards can be used as a model, such Accountability Charter | LTA depends very much on how the NA itself defines it and to what extent it is willing to take the expectations of its stakeholders into consideration.<br><br>How have CSOs on created and implemented a Code of Ethics?<br><br>Example from Estonia.<br><br>Have CSOs worked on environmental reporting and compliance? |

## 9. Avoiding LTA-laundry

Your funders and other stakeholders are well aware in various techniques to present and "sell" your CSO and can be suspicious and cynical of "we are so good, we do such good and important things". Even the best proposals or coolest initiatives will be disregarded or thrown overboard if the promises a CSO makes in achieving goals and having impact while being legitimate, transparent and accountable are false, misleading or exaggerated.

> **TIP**
>
> Often we have created a perception of ourselves and tend to believe it irrespective of what others are saying or the evidence tells us. If you want to avoid that, first you need to be able to doubt your own opinion of your CSO and how it is doing – is it really how it seems to me – and second, talk to others and ask around being open to what they tell you and not choosing only what supports your own perception.

### Getting the message across

If you want to communicate your LTA principles and their implementation, how can you do it so that you will become very vulnerable or accused on cheap promotion:

- First of all, make sure that everything you claim your CSO to be is true. Ensure that you and your people, from volunteers to board members are familiar with all features of your organisation, your programmes, services, policy statements, operations etc. And also, you should map and analyse all possible controversies of your LTA statements.
- Second, think which parts of your organisation, your advocacy work, your services, your programmes, your governance, your fund development or your management deserve to be promoted as LTA.
- Third, work with other CSOs and partners who can vouch for your honesty and accountability.
- Fourth, be prepared for criticism and challenges; be ready to prove your statements and perhaps also for some unnecessary curiosity and harassment.
- Fifth, be as open about your LTA challenges as you are about your LTA achievements.

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*Being "accountable" means willing to own up to mistakes and shortcomings – and CSO that become more accountable inevitably have more opportunities to deal with criticism, some of it merited.*

### What is not LTA

LTA is on its way to be very mainstream, like greening and CSR. So, everybody thinks that every little step they take and every time they say LTA, they're actually doing it. Let us take a look at what to be cautious of and what to avoid:

- Don't make irrelevant claims: a CSO may claim LTA that is no longer relevant. For example, saying that because it has general assembly of members, all its decisions are consulted with members whereas a particular statement or opinion has never reached the members.
- Don't choose the greater evil instead: a CSO may claim LTA that is true but not much use in the context. For example, telling participants in a training that they do not receive certificates since the CSO wants to save paper but at the same time printing all the materials on the glossy non-recycled paper.
- Don't make statements that you cannot prove: a CSO annouces something without providing any cerfitication or proof to back its statement up. For example, saying that all beneficiaries increased their knowledge and skills due to the CSO's programme but offering no proof of the actual outcome.

- Don't be vague: a CSO makes an LTA claim that has no particular meaning. For example, promoting its service as "the best quality" or "provided by experts".
- Don't fib: a CSO lies. For example, claiming to be audited because it has a bookkeeper when there actually has never been an independent audit.
- Don't misuse your mission: a CSO claims its LTA because it is working on an important and socially important field. For example, saying that because we work with vulnerable children, our LTA should not be questioned.

How to avoid problems – get your legitimacy proof in order

- Don't choose only the successes of your work and your compliance with LTA. Be honest and say how you will to deal with challenges. Use auditors or your members to verify your steps.
- Don't be partially honest by burying bad news and failures. If you are genuine about your LTA commitment, your stakeholders will understand that everybody may meet obstacles.
- Give the right impressions. It is very important not just to do things right but also make sure they look and appear right. If you don't, you make yourself a prey to various accusations and even if they do not any ground, it takes your time, energy and attention that could be use in much more effective way.
- Be convincing and constant. Address the LTA issues whenever possible and hep your peers, other CSOs by asking about their LTA and offering help. Focus especially on these CSOs who say that LTA is not their problem or job.

## 10. Information technologies and communication for LTA

*\* by Kristinne Sanz, Gender and Disaster Network Coordinator*

### Finding solutions

Information and communication technologies (ICT) offer good opportunities for CSOs. At the same time, ICTs provide tools to ensure the LTA of CSOs, governments and private sector.

### ICTs for CSOs

The Internet and the World Wide Web are perhaps two of the most recognisable products of these technologies and having access to these could benefit CSOs immensely. Within the organisation, ICTs help CSOs improve their internal LTA in cost-effective ways and reach a wider audience.

### Do we need a website?

A website is a useful tool to provide information about your organisation, your products and services. It could help 'market' your organisation to raise funds and generate wider support for your campaigns. Having updated and relevant content is important if you intend to keep your audience interested in your website. Linking up with similar organisations also help in promoting your web presence.

### Social Media

Other forms of digital communication are emerging in the form of social media. Defined as "tools that allow groups to generate and exchange content and engage in peer-to-peer conversations" (Trompeter, 2010) social media empowers people by making them producers, instead of merely consumers of content. Collaborative projects (Wikipedia, Google reader), blogs and microblogs (Wordpress, Twitter), content communities (Youtube, Flickr) and social networking sites (Facebok, MySpace), are examples. Social media bridge communication and geographic divides by encouraging people to participate and interact. While using modern technology does not ensure instant accountability, it can certainly facilitate openness and dialogue and could be a powerful tool for CSOs in their daily work.

## Leading the way

Adopting ICTs for use by the organisation calls for a well-planned communications strategy. Often this requires funds to implement. However there are ways to defray the costs. If you are a small organisation, you can look for volunteers who are willing to help set up your website, for instance or work together with another organisation to see if there is something you can plan, fund and implement together.

One important thing to keep in mind: don't take on some new tools and disregard the old methods simply because they are not 'cool' anymore. Make sure you know who your audience is, what you want to convey and how you want your message delivered.

## CASE STUDY

The Southern African NGO Network (SANGONeT) is an NGO working in the field of information and communication technologies (ICTS) for development, specifically supporting the civil society sector. SANGONeT organises a conference every year and in 2009 the focus was on social media tools for CSOs The conference looked at

- How NGOs are and/ or should be using social media tools (e.g. Facebook, Twitter, blogs, etc) to support their work;
- How to strengthen and complement fundraising strategies using social media tools;
- How social media tools are used on 'Africa's computer' - the mobile phone.

The two main findings of the conference were: CSOs and their beneficiaries are increasingly using various social media tools, especially the younger generation; and IT innovations works if it is set in the wider organisational and communications strategy. Just introducing one tool because it is cool, is not helpful.

### Markos Moulitsas, Dailykos.com

*It used to be certain elites would have a monopoly on discussing those issues, whether it's politics, culture, music, art, etc. What's happening is technology is allowing people all over the country (and the world) to discuss the things they care about. Once they start talking about those things, a lot of times, they will act on those issues.*

## ICTs for LTA

Initiatives such as Guidestar, the Philanthropedia Rating System and Charity Navigator are designed to verify the legitimacy, accountability and transparency of not-for-profit organisations in the US for the benefit of donors and the general public.

In a more localised level, ICTs are now seen as a tool for citizen participation in ensuring the accountability and transparency of governments, CSOs and the private sector. And while Internet and the WWW are more known examples of ICTs, national radios, televisions and mobile phones remain important sources of information that should be tapped especially by CSOs working in developing countries

### TIP

GSI is combined with TechSoup Global, whose founder, Daniel Ben Horin speaks really well to how CSOs might undertake social media activities. Here is a blog post is a condensed version of a presentation Daniel made at the EFC.

# CASE STUDIES

Twaweza, which means 'we can make it happen' in Swahili is a project in East Africa which involves a bottom up approach in monitoring service delivery and holding government into account. By using mobile phones, citizens have easy access to information, are able to exercise their voice and monitor service delivery.

The Technology for Transparency Network is a collaborative research mapping to document and evaluate technology projects that promote transparency, accountability, & civic engagement around the world. It aims to to come to a better understanding of the most effective tactics and tools employed by technology for transparency projects to improve governance and engage citizen participation.

## 11. EXPLORING AND LEARNING WHAT IS HAPPENING AROUND THE WORLD

### CIVICUS programme (LTA)

The CIVICUS LTA programme, in response to a strong call from its constituents to help them improve their LTA structures, is trying to sensitise CSOs to LTA issues and enable them to gain access to resources to address them. The actual achievements of the LTA programme include: new ideas of using LTA tools, publications of toolkits and LTA process-document, policy influences in some countries led by partners, reflective practices by the Communities of Practices (see below), new conversations around LTA and new connections between practitioners, maintaining the website with appropriate resources of tools, and keeping the communication, networking and information sharing on LTA going on. It builds on past CIVICUS commitments to promote ethical practice and agreed codes of conduct for CSOs, including functional and effective CSO boards and other formal oversight and accountability mechanisms.

### National initiatives

CSOs have increasingly been collaborating to define common standards of practices and identify to whom and for what they are accountable. A large number of self-regulation initiatives have been implemented in different countries in the last two decades. They include codes of ethics and conduct, certification schemes, self-assessment tools and information services. The aim of these initiatives is to provide a signal of quality and credibility towards other stakeholders by encouraging organisations to commit to principles and/or standards such as transparency, governance, financial management and beneficiary participation.

In June 2009, the One World Trust launched an online database that provides the first detailed stock-taking of the content and compliance mechanisms of more than 340 civil society self-regulation initiatives worldwide. It was preceded by a study on self-regulatory mechanisms conducted by the European Centre of Not-for-profit Law (ECNL).

One World trust has issued have two new papers out on self-regulation in the global south and the different types of compliance systems that are used in CSO self-regulation:

1) Ensuring Credibility and Effectiveness
2) Responding the development effectiveness in the global South

Some say that LTA is a Western thing.

**Dave Brown, Associate Director of the Hauser Centre for Non-profit Organisations, Harvard University:**

*As we worked on identifying challenges and learning about experiences in different countries it became clear to us that the issues are more than "another Western thing," in part because CSOs, associations and networks were being challenged in so many diverse contexts. The substance of the challenges often varied across nations and political systems – but questions are being raised in Russia, Egypt, Ethiopia, China, Brazil, Nepal, the UK and the US – to name just a few. I think we can expect questions wherever CSOs become credible challengers to powerful actors, whether government, business, or social sector organisations.*

## International happening

LTA is not a separate isolated national issue. A lot is happening globally:

- The European Foundation Centre (EFC) Principles of Good Practice: compliance, governance, informed policies et al, stewardship, disclosure and communication, monitoring and evaluation, cooperation
- Accountability Charter of International Advocacy NGOs, reports on compliance with the principles of the Charter: respect for universal principles, independence, responsible advocacy, effective programmes, non-discrimination, transparency, good governance, ethical fundraising, professional management
- Development Effectiveness "Responding to NGO Development Effectiveness Initiatives"
- Ibero-American Working Group on CSO Accountability by Instituto de Communicacion y Desarrollo

## Development effectiveness

Development effectiveness is becoming an increasingly hot topic in international discourse in the run-up to the last High Level Forum in Seoul in 2011. Development effectiveness is about improving the impact of all development actors' actions on the lives of the impoverished, disadvantaged and marginalised, and one of the key elements of this is increasing CSO effectiveness through improved accountability.

The Open Forum is an initiative led by an international group of 25 civil society organisations, and is coordinating a global process of consultations involving civil society organisations around the world. The aim of these consultations is to offer a platform for civil society organisations to discuss and agree on their own principles of development effectiveness, and on minimum standards for the enabling environment in which to do their work. Legitimacy, transparency and accountability are central issues to this debate.

## GRI Reporting

The launch of the GRI NGO Reporting framework is one it the more recent developments in CSO accountability. GRI is a comprehensive reporting framework that sets out the principles and indicators that organisations can use to measure and report their economic, environmental and social performance. It is a framework that was originally designed for the private sector, and has been adapted for the public and CSO sector. The launching of the NGO Sector Supplement by the GRI organisation, developed with and specifically for the CSO community, provides a practical method for CSOs to demonstrate their legitimacy, accountability and transparency.

## Other sectors

Do not limit your search and learning only to CSOs; study LTA standards of other organisations and sectors as well, for example, the codes of ethics for journalists or the explanation of conflicts of interest of political parties may of help.

# CASE STUDY

The emergence of the new philanthropists such as Gates that want a social return on their investment has led to the requirement of LTA practices. In UK, the Department for International Development (Dfid) is setting up an Aid Watchdog in the UK to monitor the effectiveness of aid money. The new government has committed to maintaining current levels of aid (one of only two government departments ring-fenced from budget cuts) but is putting serious emphasis on results. It's the only way they can justify it to the UK tax payers. Similar dynamics are at play on other countries.

Many businesses have included the triple-bottom line factors in their planning, performance and reporting – i.e. in addition to the financial capital involved in business, they also take the human capital (the well-being of employees, the local community and other individuals the business might affect) and the natural capital (environmental resources) the business uses to achieve its business goals into account. Governments are facing the need to practice good governance, i.e. an open and transparent decision-making process which is used by the elected leadership to direct resources and practice power, taking into account the shared values and doing it efficiently and accountably. You can learn from both:

- CSR-Europe: support member companies in integrating CSR into the way they do business, every day (economic, environmental, social).
- EU White paper on good governance (2001): transparency, involvement, accountability, efficiency and effectiveness, coherence. These principles are now part of the EU treaties.

## 12. Spotting new opportunities

Being LTA begins with an individual CSO, its behaviour, attitude and deeds; passes through members, partners and other stakeholders, their culture, impact and production chain; functions in the framework outlined by the public sector, depending on the principles, opportunities and obstacles of this framework; continues with building necessary LTA tools and methods into organisation's performance, actions and reporting; and the cycle begins again. By looking constantly at opportunities that your CSO has, either coming from internal strengths or external options and threats, you will master your LTA and are able to build LTA into your organisation.

The LTA challenges the CSOs are facing have opened up great opportunities for those who are proactive and ready for change. Those who have learnt and implemented them early are focusing on their daily work instead of dealing with accusations or threats on their LTA. CSOs that have built LTA into all their methods and operations and communicated or reported their LTA, are, in general, more respected, more funded and more able to work. The challenge for CSOs is mostly in their motivation and attitude towards LTA.

### Leading your field – what can you do?

If you are smart, you are continually looking for excellent opportunities. Based on these guidelines, you can do the following:

- Be positive – LTA is foremost a question of attitude and motivation. Be enthusiastic about the LTA of your organisation, be bold and be brave.
- New thinking – your organisation is a living organism. Focus on constant improvement and learning process, think cyclically, and ask your stakeholders about the present

# TIP

Take your time and make sure that you and your people allow the new ideas and attitudes to sink in. Talk, have meetings, explain, listen and learn – encourage you folks to be positive and willing about LTA and consider those principles and their implementation through their current modus operandi and future possibilities. Learn from other CSOs and share your good stories.

and future of your CSO.
- New tools – study the resource centre for LTA tools (LINK) and find appropriate ones for your organisation. Do not forget to give us feedback on what works and what doesn't.
- Use IT – social media and modern IT provide awesome possibilities to be transparent, open, communicative, receptive and engaging. Be courageous and learn.
- LTA champions – as our social impact grows, finances go bigger and participation in public policy increases, CSOs need their people to be in the LTA-roles such as monitoring the LTA of a CSO, organise a staff meeting about the LTA, keep the board's attention on the LTA, revise the reporting of the CSO etc. Those with knowledge of LTA, skills to implement those principles and attitude to do that are in high demand. Think if you have such a person in your team or among your board and use them.
- Communicate – nobody knows what you are doing or are planning to do unless you talk about that. Make sure your staff and stakeholders are involved and be ready for criticism. It only makes you stronger and shows your willingness to be a successful and intelligent organisation.
- Join a Communities of Practice and attend CIVICUS' LTA webinars – when you need help in being more LTA, ask your peers, look what the groups of CSOs are talking about and ask for guidance.

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**This is the beginning of your LTA!**

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