



Are Civil Society Organisations Accountable to their Beneficiaries? A Multiple Case Study Analysis on Italy

Organizações da Sociedade Civil são Responsáveis perante seus Beneficiários? Uma Análise de Estudo de Caso Múltiplo na Itália

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Abstract

This paper investigates the extent to which different type of Civil Society Organisations (CSOs) practice beneficiary accountability (transparency, participation, and complaints procedure) within their own structure. Geographically, it focuses on Italian CSOs. On methodological level, a multiple case study analysis has been carried out. In particular, five CSOs had been purposefully selected and twenty multiple interviews with CSO managers and key accountability stakeholders/beneficiaries were conducted to allow data triangulation. Research findings indicate that beneficiary accountability is performed differently by diverse CSOs and it appears weak, informal and inconsistent across case-studies, especially in relation to compliance procedure and direct means of participation: the latter are poorly implemented regardless of congenital differences among CSOs (e.g. size, type and nature).

Keywords: Accountability; Beneficiary; CSOs; Italy.

Sumário

Este artigo investiga até que ponto diferentes tipos de organizações da sociedade civil (OSC) praticam a responsabilização dos beneficiários (procedimento de transparência, participação e reclamações) dentro de sua própria estrutura. Geograficamente, ele se concentra nas OSC italianas. Em nível metodológico, foi realizada uma análise de estudo de caso múltiplo. Em particular, cinco OSCs foram selecionadas de propósito e vinte entrevistas múltiplas com gerentes de OSCs e principais partes interessadas / beneficiários de responsabilidade foram conduzidas para permitir a triangulação dos dados. Os resultados da pesquisa indicam que a prestação de contas dos beneficiários é realizada de maneira diferente por diversas OSCs e parece fraca, informal e inconsistente nos estudos de caso, especialmente em relação ao procedimento de conformidade e aos meios diretos de participação: os últimos são mal implementados, independentemente das diferenças congênitas entre as OSCs (por exemplo, tamanho, tipo e natureza).

Palavras-chave: Prestação de contas; Beneficiário; OSC; Itália.

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1. Introduction

The debate on accountability of Civil Society Organisations (‘CSOs’) began in the middle of the 1990s in light of their rapid growth in terms of size, visibility and political influence, coupled with a series of high-profile scandals and allegations of bad performance in achieving transformative goals (Naidoo, 2003). Since then, civil society scholars have explored “*for what*”, “*to whom*” and “*how*” CSOs should be accountable for their actions highlighting that CSOs are underperforming in terms of accountability, paying little attention to their beneficiaries: the people they provide service to or on whose behalf the organisations claim to be working with.¹

Conceptually, the term ‘accountability’ can mean different things depending on the context and the aim for which accountability is sought. In broad terms, it refers to the right to require an account, but in the context of CSOs a widely referenced definition of accountability in the academic literature is the one provided by Hugo Slim, who frames the concept as “(…) *a process by which an organisation holds itself openly responsible for what it believes, what it does and what it does not do in a way which shows it involving all concerned parties and actively responding to what it learns*” (Slim, 2002).

Due to the absence of an institutional framework that sets out how CSOs should be held accountable, scholars have tried to identify to whom CSOs should be held to account for their actions. Initially, the concept of CSO accountability was based on the principal-agent model according to which a principal confers authority to an agent to act in their interests and accountability is ensured through economic incentives and legal sanctions (Kovach et al., 2003). However, this approach was considered inappropriate because it allows exclusively those with formal authority over an organisation (e.g. donors or government) to hold it to account, without providing a paradigm through which other parties (such as beneficiaries) affected by an organisation’s actions could exercise their legitimate right to require an account (Anheier and Hawkes, 2009). Beside the principal agent model, another traditional accountability model is the representative democratic accountability approach developed in the field of social democratic theory (Brown, 2007).

Originally designed to operationalise accountability within democratically elected public and private institutions, this model follows the assumption that elected representatives can be held accountable by their constituencies who can vote their representatives out of office in case of wrongdoing or poor-performance.

¹ The word “*beneficiaries*” is contested by some scholars as it could imply that the CSO’s practitioners/workers see themselves as providing benefits to a passive recipient. For this reason, the word has been replaced with other equally contestable labels such as “*constituencies*”, “*clients*”, “*primary stakeholders*”, “*participants*”, “*target group*” or “*intended beneficiaries*”. Throughout this paper I use the term “*beneficiary*” as a technical term and I define them, in broad terms, as those people that CSOs provide services to or speak on behalf of in policy forums. For the purpose of this paper the term “*beneficiary*” should be broadly understood, given the variety of CSOs under empirical investigation. Please note that the terms “*beneficiary accountability*” and “*downward accountability*” are used interchangeably throughout this paper, even if it has been pointed out that the use of the term “*downward*” accountability can exaggerate the weakness of the beneficiary, worsening the essential element of authority inherent in the accountability relationship.



Just as the principal-agent model, the representative model does not fit the CSO's structure as practitioners are, in many instances, unelected and self-appointed (this is typically the case of service-provider), and even when a CSO has a membership structure in place, its goals and mission are set *a priori* rather than being decided at membership level (Walker, 2003). In light of this, the principal-agent and the representative models have been succeeded by the stakeholder theory, which confers the right to require an account to anyone who could be potentially affected by the organisation's actions (Kovach et al., 2003).

According to the stakeholder theory, CSOs are accountable:

- Upward and externally to donors and the government (i.e. those that provide them with their financial and legal base)
- Downward to their beneficiaries (i.e. those that they provide services to or speak on behalf of in policy forums)
- Internally to themselves for their organisational mission, values and staff.
- Horizontally to their peers.

With such a range of stakeholders, CSOs are required to fulfil different responsibilities to a variety of subjects who have different expectations of CSO performance and how that performance is reported (Crane and Matter, 2010). CSO accountability suddenly appears "*weak and problematic, since there is no clear 'bottom line' for results and no single authority to which CSOs must report on their activities*" (Edwards, 2000).

Consequently, an organisation would successfully achieve accountability only if it is able to fulfil its responsibilities by adopting different means and tools towards various stakeholders. Nowadays, the most popular mechanisms of accountability are: disclosure statement and report, performance assessment and evaluation, participation and self-regulation (Ebrahim, 2003).

In assessing these mechanisms of accountability along the vertical dimension of accountability (upward/downward), it emerges that CSOs tend to emphasise upward accountability to donors and regulators while mechanisms of downward accountability to beneficiaries remain undeveloped and little practiced by CSOs (Ebrahim, 2003).

Mary Caldor has highlighted that the lack of downward accountability is intrinsically related to the solidaristic nature of CSOs and the fact that donors are not the same as beneficiaries (Caldor, 2003). Essentially, beneficiaries are neither customers nor electors of an organisation because they have a restricted ability to shape and influence CSO actions as voters do with governments, and usually do not pay or choose the services they receive as customers do with companies (Spiro, 2002).

When it comes to performing accountability, CSOs tend to prioritise certain relationships over others, usually in favour of the donors or government, rather than in favour of the beneficiaries (Lee, 2004). Donors often dominate the debate on whether upward accountability or downward accountability should be a priority due to the strong dependence of CSOs on their financial support (Najam, 1996).



Similarly, a government creates the regulatory environment within which CSOs operate and a government has significant leverage to guarantee accountability. Conversely, beneficiaries have a limited capacity to hold CSOs to account as they cannot withdraw funding-like donors - and they cannot impose conditionalities on CSO activities - like governments (Newell and Bellour, 2002). On a practical level, accountability to beneficiaries is shaped by ethical imperatives and, most of the time, it relies on the “grace and favour” of practitioners (Kilby, 2006).

It would be wrong to assume, however, that the donor or government-CSO relationship is the one and only cause of weak accountability performance of CSO towards its beneficiaries. Indeed, researchers have shown that difficulties in straightening mechanisms of downward accountability can be dictated by the competence levels of CSO staff or cultural differences between the staff and the people that they work with (Roche, 2009).

Other barriers to beneficiaries’ participation in CSO governance include the lack of time and resources to implement participatory mechanisms (Bess et al., 2009). Some researchers have shown that some stakeholders question whether beneficiaries are the best judges of their interests and whether they have the skills and knowledge necessary to influence CSO governance (Cornwall, 2008). Other studies have highlighted how some stakeholders doubt whether beneficiaries really want accountability, as the demand for downward accountability is not often raised and formulated by the beneficiaries themselves (Dwyer and Unerman, 2009).

Academics have shown that the lack of beneficiary accountability is a critical concern, since the legitimacy of CSOs is grounded on their ties with beneficiaries and the spread of management procedures within CSOs is distorting the definition of accountability, favouring a tendency to “accountancy” which focuses mainly on tangible products and quantitative results rather than on qualitative social achievements (Ebrahim, 2003).

This process of marketisation of CSOs poses serious questions about their ability in building long-term transformative goals, leading to undesirable consequences in the process of empowerment of beneficiaries (Banks et al., 2015). This is why the literature unanimously calls CSOs to explore new ways to align mechanisms of downward (beneficiaries) and upward (donor and government) accountability (Banks et al., 2015; Ebrahim, 2003; Kilby, 2006; Lee, 2004; Pratt, 2009; Jacobs and Welford, 2010; Crack, 2013).

2. Research question, rationale for case-study and paper’s structure

Starting from the above observation, this paper will investigate the extent to which different type of CSOs practice beneficiary accountability (transparency, participation, and complaints procedure) within their own structure. It will answer to the following question: *to what extent are CSOs accountable to the people they provide service to or on whose behalf the organisations claim to be working?*



To answer this question, this research will use Italian CSOs as a case-study. The focus on Italy can be justified upon four reasons. First, the Italian-third sector has grown exponentially in the last 15 years and proliferation and professionalisation of CSOs are generally considered two factors which call for a greater accountability (ISTAT, 2011).

Secondly, the gap between the richest and poorest in society reached its highest level in decades because of the sovereign debt crisis, which erupted across the Eurozone in 2010, and as a consequence of the austerity policies implemented by the national Government in those years (ISTAT, 2013).

At that time, Italy, together with Greece, hosted the highest number of asylum seekers and economic migrants among all European countries since the Arab Spring sparked across North Africa and the Middle East (BBC, 2014). In this scenario, CSOs obviously had a lot of work to do, not only in terms of campaigning for and providing services to people in need, but they had also been involved in rescuing, assisting and transporting migrants across the Mediterranean Sea. Thirdly, a series of high-profile scandals – the most known was the ‘*Mafia Capitale*’ Scandal (2015) – have revealed that the sector is seriously exposed to infiltrations by criminal gangs who have speculated on beneficiaries service-provision (particularly Roma groups and asylum seekers) by manipulating CSOs to achieve illicit means. Fourthly, the Italian Government has recently reformed the third sector as a whole through the “*Riforma del terzo settore, dell’impresa sociale e per la disciplina del servizio civile universale*” (Third-Sector Reform, August 2017) addressing aspects of transparency, accountability and sectoral supervision.

In terms of paper’s structure, the next section provides the methodological framework outlining sampling strategy, selection of CSOs and research participants, data gathering and data analysis. A detailed description of the findings for each dimension of beneficiary accountability is provided within the three main sections of this paper: *section 4.a* deals with transparency, *section 4.b* discusses the matter of participation and *section 4.c* is about complaints procedure. To preview the outcome of this paper, research findings indicate that beneficiary accountability is performed differently by diverse CSOs and it appears weak, informal and inconsistent across case-studies, especially in relation to compliance procedure and direct means of participation: the latter are poorly implemented regardless of congenital differences among CSOs (e.g. size, type and nature). The conclusion will summarise the key findings, outlining policy proposals for CSOs, and discuss the contribution of the paper for the literature.

3. Methodology: a multiple case-study analysis

A qualitative approach to study the issue of downward accountability was adopted, employing a multiple case study methodology. In particular, maximum variation (heterogeneity) and criterion sampling was used to select case-studies (Patton, 2002). The use



of such sampling technique was dictated by the fact that the Italian third-sector is profoundly heterogeneous with considerable diversity among CSOs in terms of size, area of activity and type.

Additionally, the literature has clarified the issue of downward accountability is more obvious and more problematic for certain CSOs than others. For instance, the need for increased accountability is particularly accentuated in service-provider organisations, where beneficiaries are usually external actors to the organisation, and therefore have less voice in shaping its activities and direction (Ebrahim, 2010).

The lack of accountability can cause similar problems for advocacy CSOs and International-NGOs speaking on behalf of unorganised and marginalised people in policy forums (Peruzzotti, 2006). As to International-NGOs, these work for and with people who are neither represented as members of the organisation nor reside in the same country as the NGO's decision-makers (Berghmans et al., 2017).

The issue of downward accountability is instead less problematic for membership-based organisations as they are often run by and for their members who are also service recipients. In this case, members do have a wide range of informal accountability mechanisms available: the exercise of "voice" by voting for the organisation's leaders, "exit" by revoking membership or joining another organisation, and "loyalty" by attempting to reform the organisation either by influencing leaders or by running for a leadership position (Ebrahim, 2010).

Finally, the lack of downward accountability does not usually represent a problem for small size CSOs because they normally establish very tight relationships with their beneficiaries, developing a high level of trust or "organic accountability" such that formal mechanisms would introduce unnecessary bureaucracy (Pratt, 2009).

Consequently, 5 CSOs were selected based on three organisational attributes/criteria: sector of activity, type and size. Initially, case-studies were chosen based on their type: service provider, membership and advocacy-oriented organisations. With a similar reasoning, it was considered appropriate to choose CSOs profoundly diverse one other in terms of size including small, medium and large CSOs. Overall, the selection criteria ensured that a sufficient number of diverse organisations were included in the study. Since the interview questions focused on topics that might be judged as sensitive and/or controversial by CSOs, anonymity was assured for both the CSOs selected and the participants.

A letter of the Greek alphabet has been attributed to each organisation to ensure anonymity. The selection process was developed in order to reach maximum variation in line with the main research question, resulting into a sample size that led to theoretical saturation. In particular, maximum variation was achieved in terms of size by choosing one large (Alpha), one large/medium (Beta), one medium (Gamma) and two small CSOs (Delta and Epsilon). Similarly, maximum variation was obtained by selecting two membership CSOs (Alpha and Epsilon – both involved in advocacy works) and three service-provider CSOs (Beta, Gamma and Delta), two of them conducting also advocacy work (Beta and Gamma). Lastly, the five



CSOs selected operate in five different industries (ranging from civil rights protection to international cooperation and political education) and have different organisational structures. 20 qualitative interviews with CSOs managers and key accountability stakeholders/beneficiaries were conducted to allow data triangulation, as the use of many different information sources is crucial to provide depth to the case and the diversity of information allows transferability within and across cases (Stravros and Westberg, 2009). Data were collected between April and September 2017 during fieldwork in Italy.

During data collection triangulation was performed by interviewing various respondents (managers and key accountability stakeholders/beneficiaries) on the same topic (synchronic primary data source triangulation) as well as by the combination of primary and secondary data sources (Pauwels et al., 2004). In fact, all CSOs managers were asked to provide appropriate secondary data documents (feedback forms, budget documentation, questionnaires) that were relevant to the answers given. In some instances, other documents such as press reports and promotion materials were obtained independently. The most important function of documents is “(...) *to corroborate and augment evidence from other sources*” (Yin, 1994).

Beyond mere data triangulation, the choice of interviewing beneficiaries together with managers was related to the fact that the vast majority of the research on the topic relies on empirical data gathered with CSO managers, employees and occasionally volunteers (Mitchell, 2012; Tayşir and Tayşir, 2012). Ironically, even those studies that aimed to demonstrate the positive effects that beneficiary participation can bring to CSOs (e.g. increased effectiveness of delivered services or increased legitimacy), or how beneficiary involvement can be implemented through various participating mechanisms, failed to take into account the beneficiaries’ perspectives (Andreassen, 2008; Hidayana and Noor, 2015).

In order to justify this approach, it was argued that studying CSO beneficiaries is complicated because they constitute a very diverse stakeholder group, and this heterogeneity makes beneficiary-related generalisations challenging or sometimes misleading, and objective parameters to evaluate beneficiary involvement effects on CSO governance are not yet available (Wellens and Jegers, 2013). Despite these complications, researchers have recently begun to conduct research engaging directly with CSO beneficiaries, proving that studying CSO accountability from a beneficiary perspective is possible instead (Chanrith, 2004; Packard, 2010; Jacobs and Welford, 2010; Walsh, 2016; Wellens and Jegers, 2014; Seabe 2016; Omona and Mukuye 2013). The methods employed to engage with beneficiaries vary from semi-structured interviews and informal talks (with beneficiaries, their representatives or community leaders) to observational research (e.g. project-site observation) in the case of qualitative research.

In these cases, the methodological choice of interviewing beneficiaries was a powerful means of data triangulation through which researchers were able to corroborate, slim down or deny overrating statements made by managers about their accountability performance. In few cases, researchers were able to discuss, rate and record people’s perceptions about the accountability performance of CSOs through questionnaires complemented with participatory



exercises employing numerical parameters (e.g. asking to rate from 0-5 a series of statements related to key accountability mechanisms).

All of these examples demonstrate that researchers are paving the way for a beneficiaries-oriented approach on the matter, providing a methodological pattern that can be potentially applied to study different CSOs simultaneously. This is precisely the methodological path followed by this paper.

In this research, the interview consisted of a self-assessment exercise for CSOs managers related to the key accountability components (Transparency, Participation and Complaint Procedure). The interview questions were based on the Beneficiaries Checklist developed by Mango (that provides concrete benchmark for measuring adequately downward accountability) which has been tailored for the purpose of this research. Essentially, participants were asked to consider the organisational performance in relation to various practical points, and to give their organisation a score from 0 to 5. At the end of each question participants were asked to provide further information/comments (qualitative explanation) on each practical action and on the score given. Framing and conducting the interviews in the format of a self-assessment tool was crucial in order to minimize a feeling, among the participants, of being assessed or judged for their accountability performance. Without doubt, ensuring anonymity to the organisation as well as to participants played a key role in ensuring maximum honesty in the response.

Prior to initiating data analysis, all interviews were transcribed and subsequently translated from Italian into English. Every statement contained in this paper was sent to the relevant research participant for validation. Relevant themes for the data analysis were identified a priori and embodied into interview questions. All questions were aimed at identifying the presence of mechanisms of accountability and to what extent they are implemented. These objective, interpretation-free information were easily corroborated both by secondary sources as well as by synchronic primary data source.

Brief notes and short answers taken while interviews facilitated the process of data triangulation and data analysis. In general, analysis was articulated into two steps: within-case and across-case analyses. First, data were analysed within each case-study by linking and aggregating under relevant themes all evidence gathered. Within-case re-analysis was gradually conducted on each case-study looking also at the evidence emerging progressively from other each case; in other words, data related to Alfa were also examined in light of data emerging from Beta and vice versa. Finally, cross-case comparison was performed by converging data emerging from each case-study linking patterns of similarities and differences.

²Mango is a well-established UK-based charity that exists to strengthen the financial management of CSOs. Mango publishes freely-available tools, such as the “accountability beneficiaries check-list”, as well as running training courses and providing finance staff to work with CSOs. For more information, see <www.mango.org.uk> last accessed 20/09/18. The original version of the checklist is available at <<https://www.mango.org.uk/pool/g-accountability-to-beneficiaries-checklist.pdf>> last accessed 24/09/18. The “beneficiary accountability check-list” has already been employed by other researchers (see, for example, Hidayana and Noor, 2015).



4. Findings and data discussion

Research findings emerging from the multiple-case study analysis have been summarised in Table 1. The table is structured as follows. On the first column on the left side, the three key dimensions of downward accountability are listed progressively from the top to the bottom (transparency, participation and complaints procedure). The column to the right is articulated into seven rows. The four rows on the top concern the sub-dimensions of transparency, distinguishing between background and basic information, contact details, data about financial and organisational performance and those regarding activities and campaigns.

The two rows located in the middle of the list are about the two sub-dimensions of participation: a) representative bodies and b) evaluation tools and direct means of participation. The bottom row regards the complaints procedure. The five remaining columns, going from left to right side of the table, display the findings for each organization vertically. Horizontally, it is possible to appreciate the distinctions across CSOs within each sub-dimension of downward accountability. Across the table, there are several words in bold underlined (double emphasis): this implies, for example, that in terms of transparency the information is both disclosed and communicated in an accessible way (e.g. simplified version of the document or translation into a foreign language). Where no information is reported on the table, the organisation has failed to implement downward accountability. Throughout all the following article's sections there will be an in-depth discussion of the findings exploring the three dimensions of downward accountability in greater detail.

a. Transparency

The table shows that all CSOs disclose information regarding background information, organisational activities and public events employing digital tools (website, social media) and more traditional means (flyers, brochures, posters, press conferences and publications). Besides these means, it is observed that Alpha advertises organisational activities and campaigns through nine self-managed radio stations. In general, research respondents (other than managers) across case studies positively perceive how transparency is performed by CSOs, assigning them always the highest score (4-5):

In terms of transparency, the organisation is great (...) when you trust the organisation, you do not even ask a lot of questions" (Local Activist/Supporter 3, Beta). "I never had a problem understanding how money is being spent because we discuss and approve the financial budget during the annual assembly" (Voluntary Group Representative, Gamma). "The organisation is very transparent and the communication with the board members is frequent. If something is unclear, for example some aspects of the budget, the treasurer is always willing to respond to our enquires (Member Representative 1, Epsilon).



While the first respondent (Local Activist/Supporter 3, Beta) suggests that formal mechanisms of transparency can even appear superfluous when a CSO is trusted blindly (Laughlin, 1996), the other two respondents suggest that financial information becomes easily readable when discussed through participatory means (annual assembly) or with a professional (treasurer) who is in charge of it at the organisational level.

It is however in the area of governance and finance that the five CSOs perform transparency inconsistently. This is the area where the main differences emerge across case studies. In particular, the financial budget is published online by three CSOs (Alpha, Beta and Gamma). As to performance reporting, only one CSO (Beta) discloses its Annual Report online, whereas, the remaining four (Alpha, Delta, Gamma and Epsilon) fail to do so. Further difference across case studies is detected in relation to the dissemination of board members' CV. Only two CSOs (Gamma and Epsilon) provide a brief biography of their board members. An organisational chart together with a list of contact details is employed by Alpha, Gamma and Epsilon. In addition to this, the findings show that very little attention is paid to the way in which all information is disclosed to make them accessible and intelligible to all beneficiaries. For instance, Beta publishes its background information both in English and in the languages spoken by local communities to whom it provides services. The same organisation also publishes a simplified version online – only one page long – of its financial budget, but the document is available exclusively in Italian. In order to simplify communication among members, Epsilon provides an interactive organisational chart on its website which allows beneficiaries to identify managers based on their territorial location, area of activity and organisational role.

In order to explore these diversities detected across case studies, research findings will be discussed more in depth in the following sub-sections. It will be shown that the extent to which information is disclosed is often dictated by organisational size, type and/or by legal requirements. Simultaneously, it will be shown that a failure to divulge information adequately can interfere negatively with beneficiary accountability-demand.

Transparency and Organisational Diversity

The most obvious differences across case studies emerge in the area of governance and finance. The observed diversity can be explained by looking at the different size and type of CSOs that, in turns, reflect different understandings of the concept of organisational transparency. Legal norms aimed at setting standards of transparency play also a significant role in the diversity detected.³

³It is worth clarifying that the reference here is to the legal framework abolished by the Third-Sector Reform (August 2017), given that data have been gathered and analysed before the new law entered into force. In that respect, it is equally important to clarify that Italian CSOs are currently subjected to a transitional legal regime that should allow them to progressively adhere to new legal requirements introduced by the Reform.



Alpha, which is the largest CSO among case studies, does publish online a simplified version of its financial budget (approved by the national assembly of member representatives) but it does not disclose any documents regarding the organisational performance. Selected documents related to organisational performance (such as board's minutes) are nonetheless available on a digital database to which every member has access. By doing so, Alpha fulfils its transparency duty internally towards its beneficiaries. At the same time, it was acknowledged that the lack of external disclosure of this information could be limiting for a CSO of that size, irrespective of its membership nature:

In terms of awareness of formal documents among our members we have done a lot. Maybe, we could do a bit more in spreading these documents externally given that we are an organisation that has an impact on public opinion, given its large membership, and considering that we constantly intervene in the political and cultural debate (Manager, Alpha).

Essentially, the interviewee claimed that Alpha should share its documents beyond the membership level because of its size. Nonetheless, it was subsequently noted by the same respondent that the size itself of Alpha can paradoxically represent an obstacle in developing comprehensive reports on organisational performance:

It is hard to gather data on what our single associate clubs [spread over the national territory] do because they are subjected to different fiscal regimes and they engage in different kind of charitable activities; for this reason, different reporting systems are employed...they [local clubs] are like the 'Maritime Republics'. When it comes to reporting, it is not easy to have an *accurate general picture as we do not have a 'common language' which, in turn, makes companions hard* (Manager, Alpha).

With regard to Beta and Gamma, both CSOs disclose their budget online. Because Beta and Gamma operate internationally, they are legally obligated to do so in order to obtain formal accreditation within the Italian Ministry of Foreign Affairs. In both cases, the financial budget is externally audited, once it has been discussed and approved by the Annual General Assembly. Beta is also the only organisation that discloses a detailed report online that shows progress made in detail, year by year, in relation to each campaign or project.

On the contrary, the two smallest CSOs (Epsilon and Delta) do not publish their financial budget externally nor do they disclose documents related to performance-reporting. In particular, Epsilon performs financial transparency towards its beneficiaries by discussing and approving the financial budget on the occasion of the Annual National Assembly, but continual performance-reporting disclosure is selective according to this research respondent:

In terms of information sharing, everything is very accessible and understandable except one thing: I do not know what the board of directors are currently planning because the minutes are not available to individual members. The minutes are shared only when they are very important and, in such a case, information is circulated through e-mails or private chats on social media. This is, however, the exception, not the rule" (Member Representative 2, Epsilon).

As to Omega, there are essentially two main reasons behind the lack of disclosure of governance and financial information. First, external performance-reporting can be very



demanding, in terms of time and resources, for a small organisation that relies solely on ten volunteers to carry out its charitable work. Because of its small size, Delta – like Epsilon – is not bound by any legal duty to disclose the budget externally. Secondly, this organisation works primarily with vulnerable subjects (victims of domestic abuses and children); this poses a matter of protection of their privacy, which is prioritised over transparency.

This is the main reason why Omega cannot easily divulge detailed information about many organisational aspects to the public. Rather, a tailored performance report is shared privately with relevant stakeholders (including service-users) when Omega is required to comply with mandatory reporting requirements arising from specific projects or grants.

Organisational Chart, Languages and Digital Tools

The disclosure of information, or conversely a failure to do so, as well as the way in which information is communicated have implications on the accountability-demand abilities of beneficiaries. Organisational transparency is not merely limited to a simple disclosure exercise as its main purpose is to generate interaction between the recipient of the information and the organisation.

The research findings show that such interaction is particularly evident when CSOs deploy an organisational chart. The latter facilitates organisational accountability by helping beneficiaries to identify roles, responsibilities and competences at a managerial level. Essentially, the disclosure of an organisational chart allows stakeholders to develop an awareness of how accountability is operationalised, especially in highly structured organisations. Indeed, research respondents of those CSOs with organisational charts in place seem to have a good understanding of organisational accountability processes: *“If I have a problem I know perfectly whom the manager is that I should speak with”* (Member Representative 3, Alpha).

In fact, Alpha sends the organisational chart to its beneficiaries via email. This chart not only indicates functions and responsibilities (divided by thematic and territorial areas) of each manager, as regulated by the Articles of Association, but it also considers customary roles and duties carried out by managers beyond the Articles of Association. An online organisational chart is also available on Gamma’s website and research participants did not report any issue in identifying managers in charge of dealing certain matters. Similarly, organization Epsilon has developed a digital interactive organisational chart that allows members, and more broadly online visitors, to easily identify managers responsible for thematic or territorial areas. Interestingly, a research respondent highlighted that, even if dialogue is facilitated by the presence of organisational chart, managers might not be willing to listen: *“I can identify the manager I should speak with if there is an issue. But sometimes there is a lack of willingness to listen. Criticisms are often perceived negatively rather than as constructive”* (Member Representative 2, Epsilon).



This statement demonstrates that the deployment of an organisational chart not only helps beneficiaries to identify the person responsible within the organisation's governance for certain issues, but it also aids the identification of gaps in the way in which dialogue is practiced. In contrast, the failure to disclose an organisational chart can cause ambiguities in relation to the identification of organisational processes or managerial responsibilities and it also negatively affects the ability of beneficiaries to hold CSOs accountable. This is precisely the case of Beta where a respondent pointed out that, in absence of an organisational chart, it is hard to identify the person entitled to deal with certain organisational matters: *"For a while, our point of reference was a staff member, as the manager did not answer our enquires in relation to different matters. We were conscious that this was not his [staff member's] role"* (local activist/ supporter 1 and 2, Beta).

When it comes to communication, another issue is the language utilised to spread information with beneficiaries. This is not a marginal matter for those CSOs, like Beta, that operate internationally and provide services in foreign countries. A recent research on local languages and international-NGOs has highlighted three key issues in that respect: a) languages generally have a low priority in development as development agencies assume that NGOs have sufficient language capacity to communicate with aid recipients, but few NGOs have language policies in place; b) many development concepts that are essential to NGO work are not directly translatable into other languages (e.g. accountability, resilience and sustainability); and c) these language problems have negative effects on community participation, such as exclusion from participating in project design, and providing feedback on NGO performance (Crack et al., 18). When CSOs provide services in foreign countries, it is vitally important that organisational documents are translated into local languages spoken by beneficiaries (Tesseur, 2018). Even if Beta translates background information into local languages, those documents about organisational governance and finance are published exclusively in Italian. This matter was labelled as a "fundamental issue" by a Beta manager: *"One of the fundamental issues with our foreign partners is that our website has not been fully translated, neither in English nor in the local languages spoken in those countries where we operate"* (Manager, Beta).

Predictably, this issue was also remarked on by a representative of local partners:

There is a problem with language as we speak predominantly Arabic and no English. We do communicate in English with Beta...as to the digital communication, we [local partners] have our own website, that is available in both Arabic and English...this is why people tend to consult our website more than the Beta one (Partners/Country Representative 1, Beta).

Aside from the language used to communicate information, it is worth noticing that even the employment of certain tools to spread information can be problematic in reaching certain beneficiaries. Research findings highlight that digital tools (website, social media and digital database) are the most popular means employed by CSOs to disseminate information towards their stakeholders. The popularity of digital means, and their widespread use in fulfilling transparency duties, is self-evident: they are fast, low-cost and aid simultaneous communication between people located in different geographical areas. Despite their popularity, digital tools cannot be easily reached by everyone even if they are perceived as



intrinsically accessible. In particular, a research participant has cast doubt on the inclusive nature of digital tools warning that the internet should not be the only means through which information are shared with beneficiaries:

We have an efficient database to which members have access. There, every single piece of information and current activities about the organisation is available. But, I would not give the maximum score to this question because nowadays a large portion of information is accessible only through online tools. The Internet can exclude some people (Member Representative 3, Alpha).

b. Participation

The table demonstrates that all CSOs, with an exception made for Delta, have in place mechanisms of participation through which beneficiaries contribute through representatives to the decision-making process.

In Alpha, member representatives are elected periodically by local clubs to represent their constituencies at a national and regional level. Once elected at local level, member representatives sit in the national assembly that, in turn, elect board members. Within the national assembly, member representatives have the right to run for board of directors. An identical mechanism of delegation of power is adopted by Epsilon where membership representation is articulated on multiple levels of governance (local, regional and national).

Aside from these two membership CSOs, mechanisms of indirect representation occur in service-provider CSOs (Beta and Gamma) through representatives of associate voluntary groups, third-country/local partner's representatives and spokesmen of local grassroots organisations. Representatives of voluntary groups and of local grassroots organisations contribute to the election of board members by exercising a right to vote in the general assembly. Instead, third-country representatives are simply observatory members in the Annual National Assembly of Beta and they do not exercise the right to vote when it comes to appoint board members or approve the annual financial budget.

Among the case studies, Delta represents the only exception to the rule, as it does not provide any formal mechanism of representation to service-users or volunteers on whom it significantly relies on to carry out its work. Looking at its organisational structure, Delta is a flat organisation, self-managed by volunteers, where the manager exercises very little supervisory power over them. Obviously, the small size of Delta explains the absence of formal hierarchical levels of management and the lack of formal mechanisms of accountability. Previous research on the matter clarified that small charities typically establish very tight relationships with beneficiaries developing a high level of trust, known also as "organic accountability", such that formal mechanisms would introduce unnecessary bureaucracy (Pratt, 2009). Additionally, for small CSOs the matter is often less about willingness and more about the inability to afford the establishment and compliance with formal accountability mechanisms (Brody, 2004).



Besides indirect representation, findings suggest that evaluation tools and direct means of participation are deployed selectively by CSOs. The reference here is to beneficiary feedback, onsite visits (meeting onsite with local communities), evaluation meetings, satisfaction surveys and an online voting system. To be accurate, two case studies (Alpha and Delta) out of five do not employ any of these tools at all, whereas, Epsilon has only one means of direct participation in place (online voting system).

At first glance, the diversity observed seems to mark the difference between membership and service-provider CSOs, in which the latter need to engage with beneficiaries through the employment of direct means of participation in order to involve them in decision-making and legitimise self-appointed managers or leaders. Based on this reasoning, membership CSOs can rely exclusively on indirect means participation, as members are simultaneously (elected) leaders and service-users. This would imply that direct means of evaluation/participation could be superfluous in membership CSOs.

Although the above observation is valid, a more detailed analysis of the findings reveals that accountability in membership CSOs can be exercised beyond indirect participation, especially when it comes to advocacy campaigns, and that the lack of implementation of direct means of involvement/evaluation is perceived negatively at the membership level. At the same time, evidence from the field suggests that direct means of participation/evaluation are implemented inconsistently over time by service-provider CSOs and that their employment depends on donor and/or third-party requirements, type of project or campaign to be implemented and nature of service delivered.

Accountability beyond Beneficiary Representatives in Membership CSOs

As noted above, the absence of direct means of participation is a common trend among membership CSOs. These CSOs rely on representation mechanisms and organisational decisions are taken following the principle of democratic majority through elected members. Alpha falls exactly in this category:

There is a constant debate that takes place within the governing bodies of the organisation; especially because the president is very inclined to a culture of ‘opinion exchange’ among board members. But the employment of formalised assessment tools to gather members’ views (such as a feedback form) is very informal. I realise that we could do more in terms of evaluations involving our members directly at a grassroots level, but this is not easy: we are too big (Manager, Alpha).

In this statement, the respondent clarified how decisions are made at managerial level and then she acknowledged that all members could be more involved in the decision-making process though assessment tools. However, the employment of these tools can be unfeasible due to the large size of Alpha. It is worth recalling here that the same manager provided a similar explanation, referring to the organisational size, when she was asked about the failure of Alpha to disclose a comprehensive document on performance-reporting. If, one the one



hand, the large size of Alpha is a strength because it implies that this organisation can rely heavily on its large membership to claim organisational legitimacy, on the other hand, Alpha's size can represent an obstacle when it comes to operationalising accountability through direct means of participation.

Indeed, the lack of means of direct participation that could allow individual members to be involved in the organisational governance beyond their representatives was also perceived as a deficit by one respondent:

The ability to involve the membership in planning activity (and during the implementation stage) is very weak and this is why national campaigns are implemented inconsistently at grassroots level. It is a shame because when you have such a big membership you can be 100% sure that there can be members who can genuinely give their contribution in terms of knowledge and skills (Member Representative 2, Alpha).

The same respondent then explained that the development of participatory mechanisms would be desirable, but realistically this can be impeded by the size and by the diversity of Alpha's membership, thus agreeing with the manager. Metaphorically, the research participant compared Alpha to an elephant because of its large size: *"Ideally, we need a sustainable management model characterised by a bottom-up approach but, I am aware, that our association is an elephant characterised by a longstanding tradition and a plural membership"* (Member Representative 2, Alpha).

Predominant reliance on representative bodies was also seen in negative terms by an Epsilon member, who complained about the limited interaction between the grassroots and managerial levels of the organisation: *"In general, the organisation is very centralised, and decisions are taken by high-ranking managers. There is no formal instrument to review goals of ongoing activities."* (Member Representative 2, Epsilon)

By comparing and contrasting prior literature on the topic with the above data, it emerges that none of the research respondents (especially managers) have referred the limited value (due to a lack of skills or knowledge) of beneficiaries' participation in organisational policy-making nor have they argued that formal beneficiary participation is too time-intensive and increases the governance complexity (O'Dwyer and Unerman, 2009; Wellens and Jegers, 2014).

Additionally, the findings show that membership CSOs can be held accountable by members through voting for organisational leaders or even running for leadership. As previously argued in the academic literature, beneficiary accountability beyond mere representatives can amount either to 'exit' by revoking membership or joining another organisation, or 'loyalty' by attempting to reform the organisation by influencing leaders and shaping organisational policies or campaigns (Ebrahim, 2010).

In particular, the empirical findings document that this kind of accountability dynamic occurs when membership-based CSOs launch advocacy campaigns on policy issues that can potentially divide their membership leading to internal disagreements. The Italian Constitutional Referendum (held on 4th December 2016) represents a good example that



perfectly fits in with this accountability dynamic. In brief, voters were asked to approve or reject, through a referendum, amendments to the Constitution aimed at reforming a) the composition and powers of two Chambers of the Parliament (the Chamber of Deputies and the Senate), b) the legislative process and c) the division of devolved and reserved issues between State, Regions and local administrations (*Province and Comuni*).⁴

On that occasion, many CSOs decided to take part in the campaign, declaring openly whether they were for or against the Constitutional Reform. This was exactly the case for Alpha and Epsilon who took a firm stand on the matter. In particular, the decision of Alpha to run a campaign, and thus commit as an organisation, to reject the Reform made part of its membership feeling disappointed:

On the occasion of the Constitutional Referendum, some of them [members] complained to us directly saying that it was not appropriate to take a clear stand as an association. Hundreds of people got in touch with us spontaneously, without having been asked to do so and despite the absence of a formal feedback mechanism (Manager, Alpha).

This was confirmed by a member representative of Alpha who made clear that many members strongly believed in the political neutrality of the organisation and that they were not adequately consulted when the campaign was decided at the managerial level: *“As to the Constitutional Referendum campaign, many members were unsatisfied because they believed that, as a civil association, we should be politically neutral”* (Member Representative 3, Alpha).

Epsilon experienced a similar internal fragmentation within its membership that subsequently led to the exit of two members from the organisation: *“We took a unanimous position on the Constitutional Reform and we were all campaigning across the national territory to support the new constitutional amendments, except two members who left the association”* (Member Representative 1, Epsilon).

To sum up, members were trying to challenge the position of Alpha on the referendum, while in Epsilon the dissident members were a small minority who opted to leave the organisation. These two different approaches adopted by members to challenge their respective organisations can be explained as follows. On the one hand, Alpha is a plural and well-established CSO with a large membership that brings together individuals with different views on political matters and share common principles and values. Epsilon however, is a recently-formed association in which members adhere to a set political agenda. It is important to highlight here that the debate on whether CSOs should openly campaign for the Constitutional Referendum has been a burning issue for many membership-based associations.

⁴The Constitutional Reform was proposed by the Prime Minister, Matteo Renzi, and the ruling party (Democratic Party). After several amendments were made to the proposed reform by both the Senate and the Chamber of Deputies, a referendum was called after the formal request of more than one fifth of the members of both the Senate and the Chamber of Deputies, under Article 138 of the Italian Constitution. 59.11% of voters voted against the reform. Following the outcome of the vote, Matteo Renzi resigned as Prime Minister and Paolo Gentiloni was subsequently appointed as the new head of the Italian government.



Aside from those CSOs chosen for this research, the tension between the membership and managerial levels was very accentuated in many associations and, in the most extreme case, led to unilateral expulsions: for example, a member of the Italian Senate was not allowed to renew her membership to The National Association of Italian Partisans (ANPI) after she openly endorsed the Government supporting the Reform (La Repubblica, 2016).

Service-provider CSOs and the (selective) use of Participatory/Evaluation Tools

As displayed in the table, direct means of participation and tools of assessment are implemented selectively across case studies. In broad terms, these means are employed predominantly by the two service-providers (Beta and Gamma), together with Epsilon that developed an online platform to allow members to vote on certain organisational issues. However, this digital platform was used in only one occasion, when members were called to vote to modify The Articles of Associations. For such a decision, it was necessary to involve the whole membership as required by the Articles of Association themselves. Except for this sporadic episode, this participatory tool has never been used again.

As to Beta and Gamma, a detailed examination of the findings shows that feedback forms, satisfaction surveys, on-site and evaluation meetings were inconsistently implemented over the period (before, during, after projects or campaigns), and that their selective employment depends either on the nature of service provided or, alternatively, it is dictated by a donor's or a certification body's requirements.

On-site visits to local communities are conducted by both CSOs when it comes to deal with emergencies and aid-delivery. Meetings *in loco* have been organised by Gamma to capture the needs of local communities affected by the earthquake that took place in central Italy (January 2017) prior to delivering aid, whereas Beta has done the same with displaced persons fleeing war and persecution in foreign countries. However, no formal review of the aid-delivery was subsequently conducted (neither when the project was being implemented nor at the end of it) to verify whether the service provided met the initial expectations of the local population. A research respondent explained such failure as follows: "*When an organisation delivers emergency kits, it is assumed that they already know what people want and there is no need to carry out a review meeting*" (Partners/Country Representative 2, Beta)

On this matter, it worth recalling that some humanitarian-NGOs have begun assessing their service-delivery by monitoring through ongoing feedback whether the needs of aid-recipients are being met. For example, Global Communities – which works with vulnerable displaced persons in Syria – has provided a hotline number to receive calls, SMS or WhatsApp messages so that beneficiaries can express their view on every kind of assistance provided: the feedback received was invaluable for the organisation and when managers realised that beneficiaries would prefer vouchers rather than goods, the program was amended accordingly (Weiss, 2016).



When it comes to ordinary projects, the involvement of beneficiaries to plan and review activities occurs more systematically. In particular, Beta carries out evaluation meetings – except for small activities – before and during the implementation of the project. Interestingly, it turned out that these evaluation meetings are generally preferred over evaluation tools by beneficiaries themselves:

After launching a project, we conduct review meetings (regular strategy meetings) to amend goals initially set, especially if we realise that these goals are not realistic. In these meetings we focus both on positive and negative things and we work together to overcome problems. There is also the Annual Conference with all partners. Basically, we all gather in the same place and we discuss, assess and rate all initiatives, except for small activities that do not need any formal revision. Evaluation materials (such as feedback) have been employed in the past but we did not find them very useful compared with evaluation meetings, which instead culminate in reports with interesting data (Partners/Country Representative 1, Beta).

As already observed by other researchers, beneficiaries or their representatives can have the feeling that some participatory mechanisms, such as evaluation materials, are merely symbolic and sometimes dominate effective participation in organisational policy-making (Wellens and Jegers, 2014).

Although evaluation materials are not perceived as useful as evaluation meetings, their employment at the end project is often a donor's requirement. However, data emerging from such an evaluation are not shared with beneficiaries: *"Some donors ask for people's feedback on a sample of five or ten percent of service-users and the data are presented to donors, not to us"* (Partners/Country Representative 2, Beta).

As already documented in earlier literature, these participatory meetings are often undertaken in response to specific requirements from donors to hold such meetings, and CSO workers tend to gather documental and photographic evidence of beneficiary engagement primarily as part of their reports to donors (Agyemang et al., 2009).

As to Gamma, the use of evaluation tools is a consolidated practice. Evaluation tools are frequently used before a project is launched. Besides dialogue with voluntary group representatives within the governing bodies of the organisation, Gamma consistently uses online feedback forms to choose the nature and content of advocacy campaigns, while, satisfaction surveys are gathered with final service-users at the end of a project:

We are primarily involved in project planning as we know really well the needs of the field. Then, we cyclically review goals with the managers. Satisfaction surveys with final service-users are sometimes used at the very end of the project, because it is a requirement to obtain accreditation from an external qualitative insurance body (Voluntary Group Representative 1, Gamma).

Just like Beta, the use of satisfaction surveys at the end of a project is due to external requirements imposed by certification or accreditation bodies.



c. Complaints Procedure

The last key aspect of beneficiary accountability is the presence a formal complaints procedure to handle allegations of wrongdoing and to settle disputes between beneficiaries and CSOs. Earlier literature on the topic has emphasised that the presence of a complaints procedure proves how seriously an organisation is in embracing accountability and that the absence of effective procedures can diminish other accountability mechanisms (Burall and Neligan, 2009).

Regrettably, only two CSOs (Alpha and Epsilon) out of five CSOs have a formal mechanism in place to deal with complaints made by beneficiaries. The analysis below demonstrates that even if a complaints procedure is in place, it might not have all the essential requirements to function adequately, and that the failure to establish a procedure can be polarly seen either as an accountability deficit or as a neutral non-issue.

The complaints procedure established by Alpha is particularly well designed and presents all the necessary characteristics to function well. Firstly, there is an *ad hoc* committee composed by three non-members to ensure neutrality over disputes. Secondly, the Articles of Association provide the exact period within which the committee must deal with a complaint, so that complaints are dealt with in a timely manner. Thirdly, there is an appeal mechanism through which the parties can challenge the decisions issued by the committee. Fourthly, the parties are kept informed confidentially about their claims. There is also a tailored registry that is regularly updated every time a complaint is filed. According to research respondents, Alpha handles around five complaints a year and, in practice, the complaints procedure is a last resort that is used when other means of reconciliation to settle a dispute have failed.

In contrast, the committee established by Epsilon is composed by internal members. It does not provide an appeal system to challenge decisions and it does not ensure confidentiality of the parties involved in the controversy. Annually, the average of complaints handled by Epsilon is between one to three.

As to other case studies, the Delta manager justified the lack of a complaints procedure on obvious grounds related to the organisational size: *“we are too small to have one”*. When asked about the complaints procedure, Beta manager admitted that the lack of a formal mechanism is one of the *“main weaknesses”*, in terms of accountability performance, and then she clarified that *“(...) when I meet beneficiaries personally, I ask them to be frank. I encourage them to tell me if there is something wrong. I usually receive and handle complaints personally together with the organisational director and relevant staff member”* (Manager, Beta).

Another respondent from the same organisation, who shared his thoughts on the matter, claimed that there should instead be a proper and functioning procedure in place: *“There is no complaints mechanism and I believe there should be a clear procedure to handle complaints made by partners and staff members”* (Partners/Country Representative 1, Beta).



An identical response to Beta's manager was given by Gamma's manager. When questioned about the lack of a complaints procedure, she clarified that complaints are handled personally by managers and/or by the organisation director. However, contrary to Beta, neither the manager nor other respondents viewed such an accountability gap in negative terms. Rather, the answer given by the Gamma's manager referred to a lack of compelling drivers behind the establishment of a complaints procedure: *"we never thought that we really need a procedure to handle complaints"*.

Similarly, the other two respondents appear to have a neutral opinion on the matter and one of them argued that he was actually satisfied with the way his complaint was informally handled by Gamma:

We do not have a complaints procedure but, obviously, there can be issues. In such cases, complaints are handled directly by relevant board members. Once I made a complaint and it was handled in a timely and impartial manner: I was satisfied with the outcome of my claim (Voluntary Group Representative 1, Gamma).

5. Conclusion

Based on the data discussion, the following conclusion can be drawn. In general, beneficiary accountability is performed differently by diverse CSOs and it appears weak, informal and inconsistent across case studies, especially in relation to a complaints procedure and direct means of participation. In such cases, mechanisms of beneficiary accountability are poorly implemented regardless of congenital differences among CSOs (e.g. size, type and nature).

When it comes to transparency, the research findings suggest that the disclosure of organisational information, as well as the way in which information is communicated can have implications on the accountability-demand abilities of beneficiaries, facilitating interaction between the recipient of the information and the organisation. The research findings show that this interaction is particularly evident when CSOs deploy an organisational chart. The chart facilitates accountability by helping beneficiaries to identify roles, responsibilities and competences at the managerial level. Deploying organisational charts is therefore highly desirable for all CSOs to reach a minimum standard of beneficiary accountability. In this context, it is also important to communicate information to beneficiaries in the language they speak, especially when it comes to CSOs operating internationally as confirmed by both in the pair of research respondents (manager and beneficiaries) in Beta. In addition to the language used to communicate information, findings indicate that even the employment of certain communication tools to spread information can be problematic in reaching certain beneficiaries. Nowadays, digital tools are the most popular means employed to disseminate information to stakeholders. Despite their popularity, digital tools cannot be easily reachable by everyone as documented by a research respondent. Depending on the kind of information



that needs to be disseminated and the targeting audience, CSOs should use multiple tools of communication including the most traditional ones.

As to participation, the absence of direct means of participation is a common trend among membership CSOs, as these organisations rely on representation mechanisms and decisions taken following the principle of the democratic majority of elected members. However, findings confirm that beneficiaries wish to be involved beyond mere representation through direct means of participation, acknowledging nonetheless that the employment of these means can be unfeasible for large-membership CSOs. The extent to which direct means of participation can be implemented for membership-CSOs depends heavily on organisational size, but the mere fact that an organisation is too large should not be used as an excuse to avoid the matter: large CSOs have sufficient financial and human capacities that can be invested to accomplish their members' demands. On the contrary, direct means of participation and tools of assessment are implemented and employed predominantly, yet selectively, by service-providers. More specifically, the findings report that the selective implementation of evaluation/participatory tools in service-provider CSOs depends on many factors ranging from donor (or third party) requirements to the type of service delivered. The findings further suggest that some means of direct accountability, especially evaluation meetings, are perceived by beneficiaries as more helpful than feedback mechanisms, because data emerging from such assessments are not shared with beneficiaries. The most important recommendation on this matter is to share the outcome of the evaluation with beneficiaries – and thus not only with donors – because the essence of feedback rests on the idea of a loop which requires CSOs to cyclically discuss evaluation outcomes with the targeting group after the data gathering phase.

As concerns the establishment of a complaints procedure, findings suggest that the presence of a formal mechanism to handle allegations of wrongdoing, and to settle disputes between beneficiaries and CSOs, is limited only to membership CSOs. Interestingly, research data points out that the lack of a complaints procedure was polarly seen by participants either as an accountability deficit or as a neutral non-issue. The establishment of a mechanism of redress to handle a beneficiary's complaint is, however, highly expected by CSOs regardless of their differences with the sole exception of small CSOs. The Third-Sector Reform requires Italian CSOs to form an internal monitoring body (*Organo di Controllo*) that oversees compliance with organisational, legal and financial norms and, simultaneously, assess whether the organisation is managed efficiently in light of its mission and its charitable aims (Article 30, 6). This body can also conduct internal inspections (Article 30, 8). The establishment of this new body is mandatory for those CSOs who have more than five employees and with income above 220,000 Euros for two consecutive tax years. From August 2017 onwards, CSOs that meet the legal criteria are legally obligated to set up an internal monitoring body.

In terms of contribution to the academic debate, the research findings about transparency are aligned with evidence emerging from recent research on local languages and international-NGOs which show that language barriers have negative effects on community participation, such as exclusion from participating (Crack et al., 2018). In contrast to prior literature on beneficiary participation, it emerges that none of the research respondents



(especially managers) have referred the limited value (due to a lack of skills or knowledge) of beneficiaries' participation in organisational policy-making, nor have they argued that formal beneficiary participation is time-consuming and increases the governance complexity (O'Dwyer and Unerman, 2009; Wellens and Jegers, 2014). The evidence also suggests that the implementation of participatory mechanisms is in some cases dependent on a donor's requirement: earlier literature has precisely argued that the implementation of beneficiary accountability can be related to, and it is often the result of, of coercive pressure exercised by powerful stakeholders (like donors) upon the organisation (Berghmans et al., 2017). Another study suggested that donors frequently see themselves as proxies for beneficiaries by encouraging their participation in organisation decision-making and that beneficiaries recognise that CSOs could not operate without the donor's support (Connolly and Hyndman, 2017). Moreover, the findings on beneficiary participation have strengthened previous research on small CSOs, confirming that such organisations establish very tight relationships with beneficiaries, developing a high level of trust and, therefore, formal mechanisms would introduce unnecessary bureaucracy (Pratt, 2009).

Lastly, research findings indicate that the lack of a complaints procedure at the organisational level was polarising: seen by participants either as an accountability deficit or as a neutral non-issue. Previous literature on complaints procedures has never detected that the lack of a mechanism to handle complaints could be perceived, even by beneficiary themselves, as a non-issue. More research in that respect would be therefore desirable, given that earlier literature on the topic has emphasised that the presence of a complaints procedure proves how seriously an organisation is in embracing accountability, and that the absence of effective procedures can diminish other accountability mechanisms (Burall and Neligan, 2009).

From a methodological perspective, the employment of a multiple case study, together with the use of data triangulation through highly structured interviews with numerous respondents, has provided a richness of data to investigate the matter of downward accountability. The employment of this methodology also facilitated comparisons between substantially different CSOs, allowing commonalities and differences to emerge easily among case studies. The methodology employed also brought a unique perspective on the matter investigated: the direct and practical experiences of beneficiaries with organisational accountability tools. However, the findings should be interpreted with some caution, because this analysis includes only five CSOs selected in a non-random way. It is for this reason that research findings cannot be statistically generalised to all Italian CSOs.

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Table 1: Summary of Key Findings

		ALFA	BETA	GAMMA	DELTA	EPSILON
Transparency	Background Information (office address/phone number, mission, values, legal status)	Website, Social media, Flyers, Brochures, Publications, e-mails	Website, Social Media, Publications and on brochures translated in English and languages spoken beneficiaries	Website, Social media, Flyers, Brochures, emails, Publications	Website, Social media, brochures, e-mails	Website, Social media, e-mails.
	Name and contact details of managers and board members (including their CV)	Website, Organisation chart sent via email to beneficiaries	Contact details appear on website	Website, Organisation chart, brief biography of manager/board members	Website	Website, Interactive organisation chart, brief biography of manager/board members
	Governance and Finance (Budget and Performance Reporting)	Simplified version of financial budget published website, Performance-reporting documents available on digital restricted area accessible to beneficiaries	Simplified version of financial budget (externally audited) published on website together with Annual Performance report	Financial budget published on website (externally audited)		Annual Budget approved by General Assembly and sent via e-mail to members
	Activities and campaigns	Website, Social Media, Conference Press, Radio, Posters, Digital Database accessible to members	Website, Social Media, Conference Press, Posters, e-mails	Website, Social Media, Conference Press, Posters, e-mails	Website, Social Media, Conference Press.	Website, Social Media, Posters/Flyers, e-mails
Participation	Representative Bodies/Organs	Elected representatives in all levels of governance	Local/Country Partners Representatives	Representatives of Voluntary Groups		Elected Representatives in all levels of governance
	Evaluation tools & direct means of participation		Beneficiary Feedback, Onsite visits, Evaluation meetings	Beneficiary Feedback, Onsite visits, Satisfaction Surveys		Online Voting System
Compliance Procedure	Formal Mechanism to complain	Committee, composed by external individuals – appeal mechanism				Committee composed by internal members