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Exploring Perceptions of Accountability Practices Used in Social Services

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Walden University

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Tankiya Williamson

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Walden University
2018

Abstract

Exploring Perceptions of Accountability Practices Used in Social Services

by

Tankiya Williamson

MEd, Troy University, 2006

BS, Troy State University, 2004

Proposal Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Human Services

Walden University

January 2018

Abstract

As required by the Government Performance Results Act of 1993, the use of performance measurements in social service organizations to measure outcome data has increased expectations of efficient outcomes in service delivery. This study addressed the problem of inefficient service delivery in nonprofit human service organizations from the perspective of direct service staff responsible for service provision. The purpose of this qualitative phenomenological study was to explore how direct service staff in nonprofit organizations perceive their individual contributions to the overall goal of providing efficient quality service. Principal agent theory framed the inquiry regarding how direct service staff working in nonprofit human service organizations perceive the nature and value of using performance measurements as required by law. Data were collected from 5 direct service workers through semi-structured interviews and analyzed for content themes using Ethnograph software. The results of this study indicated direct service workers perceive organizational efficiency related to how well they do their jobs and not overall at the organizational level. In addition, participants identified job training and more open communication with management to understand how organizational level goals would be valued to do their jobs effectively. This study contributes to social change by informing those who develop nonprofit human services policy and practice of the potential for further staff training curriculum and improvements to the organizational accountability culture.

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Dedication

This dissertation is dedicated to my entire family for their support and loving nudges to stay the course. The loyalty and enthusiasm I received year after year proved how committed and excited you all are about what lies ahead for me. I pray there are no boundaries to your lives and that we all live to our greatest potential.

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Table of Contents

List of Tables	iv
List of Figures	v
Chapter 1	1
Introduction.....	1
Background	4
Problem Statement	7
Purpose of the Study	9
Research Question	9
Theoretical Foundation	10
Nature of the Study	13
Definitions.....	15
Assumptions.....	15
Scope and Delimitations	16
Limitations	17
Significance.....	17
Summary.....	19
Chapter 2: Literature Review	20
Introduction.....	20
Literature Search Strategy.....	20
Theoretical Foundation	20
Understanding Performance Measurements in Social Services.....	24

Past Approaches to Organizational Performance	26
Performance Measurements.....	29
Nonprofit Accountability Practices.....	31
Customer Satisfaction Impact on Performance Standards.....	37
Evaluation of performance measurements in nonprofit organizations.	43
Focus on Service Quality	50
Summary.....	60
Chapter 3: Research Method.....	62
Introduction.....	62
Research Design and Rationale	62
Role of the Researcher	64
Participant Selection	66
Instrumentation	67
Procedure for Recruitment, Participation, and Data Collection	68
Data Analysis Plan.....	69
Issues of Trustworthiness.....	71
Ethical Procedures	72
Summary.....	73
Chapter 4: Results.....	74
Introduction.....	74
Setting.....	74
Demographics	75

Data Collection	76
Data Analysis	78
Evidence of Trustworthiness.....	84
Results.....	85
Summary.....	91
Chapter 5: Discussion, Conclusions, and Recommendations.....	94
Introduction.....	94
Interpretation of the Findings.....	94
Limitations of the Study.....	103
Recommendations.....	104
Summary	105
Implications.....	106
References.....	110
Appendix A: Screener Guide.....	122
Appendix B: Recruitment Letter/Email.....	123
Appendix C: Interview Protocol.....	124
Appendix D: Request for Interview Space.....	127
Appendix E: Interview Transcript.....	128
Appendix F: Hand Coding.....	143
Appendix G: Code Book.....	144

List of Tables

Table 1 76

Table 2 85

List of Figures

Figure 1. Principal agent theoretical framework.....	23
Figure 2. Direct service workers' understanding of accountability practices	80
Figure 3. How aware are direct service workers of accountability practices	81
Figure 4. Participants' response to their definition of service quality	82
Figure 5. Participants' response regarding understanding of quality performance results	83
Figure 6. Participants' responses regarding collection of customer satisfaction data	84

Chapter 1

Introduction

Many researchers have focused on performance measurements as a means to address accountability practices used in nonprofit organizations. I argued that an understanding of performance measurements should not only come from theory and reasoning but also from what individuals working in nonprofit organizations think (Acar, Guo, & Yang, 2012). Specifically, I focused on the nonprofit organization employees' perspectives of those who work directly with customers to provide social service and the use of performance measurements as an accountability tool for measuring service delivery effectiveness in nonprofit organizations. The Government Performance and Results Act (GPRA) of 1993, a law aimed at monitoring federal organizational performance, requires the use of performance measurements such that nonprofit organizations provide data to Congress in effort to make progress toward improving results and performance, including funded local, state, and nonprofit organizations (GPRA, n.d.).

The goal of this proposed qualitative study was to contribute more information about employees' perceptions of performance measurements. Additionally, this study was conducted to add to the literature base and show that a greater understanding is needed regarding the nonprofit sector's use of performance measurements to measure organizational performance. Researchers have found a lack of mutual understanding regarding failure and success in nonprofit organizations in relation to for-profit

organizations (Helmig, Ingerfurth, & Pinz, 2013). As a result of research highlighting poor organizational performance, accountability practices in nonprofit public administration is a current societal focus (Beeri, Dayan, Vigoda-Gadot, & Werner, 2013). The federal government is making efforts to improve public services in nonprofit human service organizations in modernized countries and the Western world, but few researchers have focused on the results of these efforts (Beeri et al., 2013).

Exploration of nonprofit human service organizations' management of performance measurement systems is lacking (Seldon & Sowa, 2011). In this proposed study, emphasis was not only on the need for performance measurements, but also on the employees' perceptions of those measures. The effectiveness of nonprofit organizations is of concern because those organizations rely heavily on federal government funding (Herman & Renz, 2004). Accountability is challenging for nonprofit organizations in partnership with the government (Alexander, Brudney, & Yang, 2010).

Organizational performance can be assessed through payments for specific services, reporting, and oversight, which suggests that program objectives and goals are used to measure organizational performance (Krauskopf & Chen, 2010). Performance measures used in nonprofit organizations include how well the organizations rank on accreditation reports and in researcher rankings, policy formulation, board involvement, contributions, growth in memberships, and goal setting (Herman & Renz, 2004). Herman and Renz (2004) used focus groups with experienced practitioners to identify effective practices of organizational performance, such as having needs assessments, measuring

the clients' satisfaction, and developing a mission statement. The authors also noted that effectiveness was not arbitrary and constantly developed and changed based on the nonprofit constituent that was providing the information being reviewed. Within the literature review, employee perceptions regarding how to measure organizational growth by way of measuring client satisfaction and adhering to a mission statement was different than what was actually defined by current policies of accreditation and policy formulation. Accountability not only impacts organizations, but also those who are seeking help. For this reason, it was worth exploring the concepts and perceptions of those who are on the frontlines of service provision (Herman & Renz, 2004).

Alexander et al. (2010) said that current measures of accountability are too time consuming and complex. Although the public is heavily dependent upon services provided by nonprofit organizations, there is still a lack of universal understanding of accountability (Alexander et al., 2010). Accountability in nonprofits is important because the primary currency of nonprofit organizations is their ability to maintain stakeholder trust (Alexander et al., 2010).

LeRoux and Wright (2010) agreed that performance measurement is seen as one way to restore public trust in nonprofit organizations. LeRoux and Wright (2010) found that few scientific studies exist on how performance information is used in nonprofit organizations. The authors conducted a study to answer the question: Are organizational leaders making strategic decisions promoted by performance measurements? LeRoux and

Wright (2010) concluded that performance measurements can be beneficial with highly trained executive staff, good leadership, and sufficient direction of tasks.

A gap exists in the empirical research regarding the documentation of how frontline employees should best provide services. Since the passage of the GPRA, I did not find research focused on best practices for assessing organizational effectiveness. The proposed study addressed the problem of inefficient service delivery in social service organizations from the perspective of employees who are responsible for service provision. Inefficiency in social service organizations also negatively impacts public confidence in the federal government to provide quality services (Ebrahim, 2010; Tumasjan, Strobel, & Welpel, 2011). The federal government is mentioned in this study because it is responsible for ensuring effective organizational performance (Brass, 2012). This chapter provides the background, problem statement, purpose of the study, research question, theoretical framework, nature of the study, definitions, assumptions, scope and delimitations, and limitations, and concludes with the significance of the study and a summary of the chapter.

Background

Government attempts to reform human service efficiency began in 1949 with the Hoover Commission. Major legislative attempts to reform human service delivery have been made in efforts to make operations efficient and rationalize budgets (Kautz, Netting, Huber, Borders, & Davis, 1997). The service efforts and accomplishments (SEA) reporting initiative of the Governmental Accounting Standards Board, managed care, the

total quality management (TQM) approach, and the National Performance Review are such past reforms that attempted to make operations efficient (Kautz et al., 1997).

Previous efforts such as management by objectives (MBO), planning, programming, and budgeting systems (PPBS), and zero-base budgeting (ZBB) yielded little success in rationalizing budgets (Davis, 2002). What made the GPRA more effective than previous reforms was that the GPRA was law (Davis, 2002).

In addition to the GPRA, the Sarbanes-Oxley Act (SOX) of 2002 provided background on the issue of improving accountability in local government and nonprofit organizations and was enacted as a result of financial fraud at such companies such as Tyco and Enron (Elson & Dinkins, 2009). The SOX specifically resulted in organizations increasing transparency and accountability. Franzel (2014) asserted that quality auditing is a best practice to prevent organizational failures and advance the protection of public interest. Nonprofit organizations have implemented SOX provisions, such as audit committees, to improve business practices (Elson & Dinkins, 2009).

Because the GPRA is the most effective reform in human service delivery and pertains to the performance of programs in human service delivery, it best matches the specific focus of this proposed study on performance measurements. Ongoing program evaluation is key in strategic plans, and performance evaluations are required to provide needed data in order to comply with mandates established by the GPRA (Davis, 2002). A concern articulated in the GPRA was the lack of attention to program results and performance, resulting in disadvantaged program effectiveness and efficiency (Kautz et

al., 1997). The GPRA has other priorities as well, but the focus of the proposed study was on performance measurements.

I also discussed the Government Performance and Results Modernization Act (GPRAMA) of 2010 in the proposed study. This amendment of the GPRA was signed into law in 2010 with a new requirement that organizational performance data be provided not only to Congress and the President but also to the public (Brass, 2012). With the implementation of the GPRAMA, Congress required nonprofits to report performance measurements more frequently in an effort to encourage the federal government to make decisions based on the facts of the data and create closer working relationships between the two parties (Kamensky, 2011). Every 3 years, the GPRAMA (2011) requires agencies to provide descriptive details regarding how organizational objectives are to be met. Lastly, the GPRAMA established how information should be published to the public and also established a performance improvement council to assist with determining how to use information about performance requirements. Although these three policies have addressed organizational performance from a policy standpoint, there is still a gap in the research that ignores employees' views of accountability practices. Nonprofit organization failure to understand the nature and value of utilizing performance measurements as required by the federal government from employees' perceptions is a problem that results in inefficient service delivery. Taylor (2011) and Newcomer, Baradei, and Garcia (2012) argued that inefficient service delivery is likely

the result of nonprofit human service organizations not utilizing performance measures to address public needs.

Problem Statement

The issue of organizational performance is important because more than half of Americans distrust human service programs that have been fashioned to create change in their lives (Ebrahim, 2010; Tumasjan et al., 2011). Also, billions of dollars have been wasted funding ineffective and often harmful programs (Brown, 2011). The lack of research documenting performance measurement systems in nonprofit human service organizations is a criticism (Seldon & Sowa, 2011). In support of Seldon and Sowa's (2011) stance that management of performance measurement is lacking in nonprofit organizations, Khalil and Adelabu (2012) indicated that staff perceptions about performance measurements differ from the intended meaning and practice of systems put in place to deliver efficient services in nonprofit organizations. Organizations need institutional reform to develop and engage staff in change processes so they can deliver efficient services (Khalil & Adelabu, 2012).

The lack of empirical evidence regarding the utilization of performance measurements may cause nonprofit human service organizations to continue using inappropriate or ineffective practices and measures to improve organizational performance. This problem is further magnified by nonprofit organizations' failure to understand the specific purpose and use of performance measurements (Brown, 2011; Khalil & Adelabu, 2012; Martin & Frahm, 2010; Newcomer et al., 2012; Seldon & Sowa,

2012; Taylor, 2011). The success of individual programs is based on performance indicators identified through the development of strategic plans. Benchmarking, interagency collaborations, data collection improvements, and fiscal accountability are some of the federal performance tools cited in the GPRA (Davis, 2002).

Seldon and Sowa (2011) used a case study design to compare how frontline employees actually perceived and applied the performance management tools laid out by the nonprofit organization's managers. Staff perceptions about performance measurement differed from management's intended meaning and practice of the system. Performance management was underutilized in social service organizations, and, when it was utilized, the use of a performance measurement system created positive outcomes for employees (Seldon & Sowa, 2011).

To help improve service efficiency, there is a need for the federal government and nonprofit social service organizations to make sure direct service staff understand the value and utilization of performance measures and their implications regarding customer satisfaction. In an effort to contribute to the nonprofit literature, this proposed study focused on the lived experiences of direct service staff working in organizations that have implemented GPRA requirements to "improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction" (GPRA, n.d., sec. 2).

Purpose of the Study

The purpose of the proposed study was to explore perceptions of direct service staff regarding the use of performance measurements in service provision. Specifically, I explored how direct service staff in nonprofit organizations trace their individual contributions to the overall goal of providing quality service by examining the staff's understanding of stated accountability and performance measurements and stated policy as well as any discrepancies they may identify as well. The proposed study can contribute more meaningful qualitative information regarding inefficiency in nonprofit human service organizations who have defined performance management systems in place and how individual employees perceive those systems.

After thoroughly reviewing the literature, I found few research studies that examined performance issues specifically from the employees' perspectives. The proposed study can contribute to the nonprofit performance literature in several ways, in turn addressing gaps in the current literature that inform nonprofit organizations regarding efficient service delivery. A research study exploring direct service staff's interpretations of the intended meaning and practice of performance measurements may influence policy and practice in nonprofit human service organizations.

Research Question

The following research question guided this research study: How do direct service staff working in nonprofit human service organizations understand and perceive the

nature and value of using performance measurements as required by the federal government?

Theoretical Foundation

The theoretical framework used in this study was the principal agent theory. The principal agent theory evolved from the agency theory in the early 1980s (Gauld, 2007). Agency theory, the former name of principal agent theory, resulted from the study of institutional and organizational behavior (Gauld, 2007). Theorists believed that activities performed by organizations or individuals were motivated by their self-interest (Gauld, 2007). To counter the idea that individuals were motivated by self-interests that would ultimately dominate the government and economy, theorists advocated for limits of power for those in governmental positions and organizations (Gauld, 2007). One feature of principal agent theory, performance contracts, assisted with limiting and determining power in organizations. Principal agent theory is important in this study, as it can reveal both to what extent nonprofits are working to improve service delivery based on policies and where improvements may be required in practice.

The performance of nonprofits is a huge focus of the government; therefore, performance is a vital part of government contracts, especially as it relates to the provision of human services (Krauskopf & Chen, 2010). As a contract manager, the government measures the results of human service organizations' service provision and holds them responsible for performance measurements (Krauskopf & Chen, 2010). Principal agent theory is useful for arranging contractual expectations and performance

measures and has been used in the past to ensure service provision (Gauld, 2007; Kim, 2005; Kraukopf & Chen, 2010) and guarantee accountability (Benjamin, 2010). I used the principal agent theory as the theoretical foundation in this study in order to understand the problem of inefficiency in nonprofit organizations (Brown, 2011; Martin & Frahm, 2010) and help guide the exploration of whether nonprofits actually comply with performance requirements in addressing public needs (Newcomer et al., 2012; Taylor, 2011).

The research question was developed to identify and narrate the exploration into human service direct service staff's utilization of performance measurements. This information could be useful for stakeholders seeking to improve service efficiency and make sure direct service staff understand the importance and use of performance measurements. Structured interviews were used to determine if tasks performed by direct service staff working in human service organizations focused on service quality, performance results, and customer satisfaction as required by federal performance standards to ensure accountability to clients.

The contractual relationship between nonprofit organizations and the federal government made this theory appropriate as contracts and agreements are implemented to ensure service provision between the two parties. The relational contracts between principals and agents help to foster an accountability culture as well as the influence of policies and rules involved with contractual agreements (Dubnick & Frederickson, 2010). Focusing on accountability and compliance with performance measurements is especially

relevant since more than half of Americans distrust human service programs that have been developed to create change in the lives of others (Ebrahim, 2010; Tumasjan et al., 2011). Wohlstetter, Datnow, and Park (2008) described the principal agent theory as useful to improve organizational performance because the reporting component, decision making driven by data, of the theory assisted with making decisions that were based on data versus gut instincts. This aspect of the principal agent theory helps to understand why it is important that staff understand the data provided from performance measurements and the use of the data in human service organizations.

The GPRAMA (2011) required that federal programs provide documentation to the federal government that focused on improving organizational performance. Review of performance data is essential for organizational decisions because the data review provides information about weaknesses and capabilities, as well as a way to create plans for improvement (Wohlstetter et al., 2008). In order to hold agents accountable for meeting performance measurements, principals require that agents implement certain standards to ensure efficient organizational performance and display transparency. A phenomenological approach was used to study the perceptions of five direct service workers in nonprofit organizations to explore their perceptions, knowledge, and attitudes about accountability practices to determine if tasks performed by direct service staff, in their opinions, focused on service quality, performance results, and customer satisfaction as required by the performance standards. This study also helped to determine if staff understand performance measurements and their intended uses. Given that the principal

agent theory is useful for improving organizational performance and can assist with making decisions based on data, it was useful for guiding this research.

Nature of the Study

The purpose of this qualitative study was to explore the perceptions of direct service staff working in nonprofit organizations to find out if and how they understood and perceived the nature of utilizing performance measurements. Qualitative research is helpful for explaining attitudes and behaviors (Charles, 2013) and, in this case, for providing a way to find out what direct service staff think and know (Reber, 2006). GPRAMA standards were used in the study to document the federal government's efforts to include accountability measures in nonprofit grant/reporting requirements. This study was focused on federal legislation designed to indicate nonprofit organizations' accountability practices in the areas of service quality, performance results, and customer satisfaction to improve effectiveness and promote performance standards as a requirement to ensure accountability to clients. Therefore, a phenomenological emphasis was the best approach for identifying and narrating the perceptions of direct service staff within nonprofit organizations to aid with discerning their perceptions of the utilization of performance measurements (Reber, 2006).

Participants for the study were recruited through GuideStar (year), a website that provides information about nonprofit organizations registered with the Internal Revenue Service (IRS) regarding their finances, programs, governance, reputation, and mission. Using GuideStar, I identified several organizations in Birmingham, Alabama, classified

as nonprofit organizations that range in income from zero to \$12,000,000 annually. I only used social service nonprofit organizations with National Taxonomy of Exempt Entities (NTEE) code J30 which represents vocational rehabilitation services. Vocational rehabilitation services were chosen because they cover many services including job readiness, resume building, job development, supported employment, rehabilitation support, vehicle modifications, and rehabilitation technology assessments, among many others that are consumer driven and require interaction with the public. Only recruiting from nonprofit organizations that provided similar services provided the desired sample of participants for reporting data and reaching saturation.

Using staff directories and company websites, I searched for participants among the organizations identified from GuideStar and made contact with direct service staff by sending letters and emails and making cold calls. As responses were obtained from possible participants, I scheduled time to meet with respondents to discuss the study and obtain a firm commitment. An incentive of a \$10 Starbucks gift card was awarded to participants who completed the study.

The goal was to secure five direct service staff members from five different sites to complete the study, one participant serving in the role of a direct service staff member (defined as providing services directly to consumers) and who had been working in a nonprofit organization for at least 3 years. This sample provided enough relevant information and allowed saturation to develop in this phenomenological study.

A large quantity of data were generated from audio taping, interview transcripts, and hand and Ethnograph coding. Once transcripts were complete and hand coded, they were downloaded into Ethnograph for further analysis. After the software generated themes, I reviewed the data again to draw further conclusions and identified direct quotes to use in writing the results section.

Definitions

Accountability: the responsibility of upholding performance to the expectations of another party (Martin & Frahm, 2010).

Ethics climate: Shared employee perceptions of ethical procedures and practices within an organization (Shin, 2012).

Financial accountability: Accountability for receiving and spending organizational funds (Martin & Frahm, 2010).

Performance measurements: Documented information to report on results or outcomes of organizational performance (Patrick, 2013).

Performance goal: A measurable performance target that is measured against an actual achievement in a numerical standards (GPRA, n.d.).

Organizational performance: The total number of consumers served and the number and quality of achieved outcomes (Martin & Frahm, 2010).

Assumptions

It was assumed that understanding how employees perceived accountability practices could answer questions regarding how effective an organization's efforts are at

influencing organizational performance. Performance measurements are methods to define accountability and guarantee results (Benjamin, 2010). I assumed organizations would find this information valuable in helping them to improve the level of efficiency in their accountability practices. It was also assumed that participants would willingly participate, answer questions truthfully, and have knowledge of organizational accountability practices in order to provide credible answers.

Scope and Delimitations

Although many service delivery models exist, governments are still searching for ways to address service delivery to the public (Khalil & Adelabu, 2012). The problem addressed in this research was the failure of nonprofit organizations to understand and perceive the nature and value of utilizing performance measurements as required by the federal government to improve social service delivery. The scope of this phenomenological study was limited to five direct services staff employees from five separate nonprofit organizations in the Birmingham, AL area in order to examine the effectiveness of specific performance measurements and determine how best to maximize effective organizational management practices. The five employees used for this study had at least 3 years' experience in the nonprofit organization in which they worked.

The purpose of the proposed study was to explore how direct service staff in nonprofit organizations trace their individual contributions to the overall goal of providing quality service. The information gathered from the proposed study could possibly clarify how direct service staff comprehension of performance measurements

affects service provision and provide evidence of compliance with legislative law. The choice to explore the perceptions of service staff and not administrative staff was based on wanting to gather unbiased evidence regarding how performance measurement data complies with legislative efforts to improve program effectiveness.

Limitations

Credibility and quality issues may be limitations of this study because the criteria for judging findings will be different depending on the audience (Patton, 2002). Another limitation is that employees may not feel comfortable discussing sensitive performance measurements with an unfamiliar person. Lastly, this research solely focused on nonprofit organizations, so application to private organizations may differ as the two organizations operate under different governing bodies and with different principles.

Significance

Improving the lives of members in communities begins with accountability, so the significance of the phenomenon, inefficient service delivery in nonprofit organizations, is far greater today than it has been in the past because of the recognized value that social services add in strong communities (Walter & Blythe, 2010). In the human service sector, organizations are required to accept responsibility for the programs they implement (Martin & Frahm, 2011). Unfortunately, billions of dollars have been wasted funding ineffective and often harmful programs (Brown, 2011) and the American people's trust has been diminished (Ebrahim, 2010; Tumasjan et al., 2011). Implementing effective accountability measures to improve organizational performance may provide information

that can lead to improved service delivery and client care (Stubbs & Achat, 2011). By providing effective organizational management practices to improve performance and results of service delivery, it may be possible to manage and improve organizational missions, programs, and service delivery (Lynch-Cerullo & Cooney, 2011).

I used a phenomenological design to interview direct service staff to discover their perceptions about performance measurement and whether they understood the intended meaning and practice of performance measurement. This study can contribute to the nonprofit performance literature in several ways to address gaps in the current literature that inform nonprofit organizations regarding efficient service delivery. A research study exploring direct service staff's interpretation of the intended meaning and practice of performance measurements may influence policy and practice used in nonprofit human service organizations.

This research has the potential to provide empirical evidence to do several things: (a) Create dialogue about issues surrounding inefficiency in service delivery to encourage further investigation into nonprofit organizations' implementation of and compliance with federal performance measurements, (b) investigate direct service staff utilization of performance measurements, (c) determine if utilization of performance measurements enhances nonprofit human service organizations outcomes and client satisfaction, (d) assist the federal government and nonprofit organizations with developing training curriculum and improving accountability culture, and (e) ultimately provide data for informed decisions about the use of performance measurements in nonprofit

organizations based on the feedback provided by those who actually work in service delivery.

Summary

I introduced the purpose of the study, which was to explore the effectiveness of accountability practices used at the local level of service delivery. Legislation calls for performance measurements to assist with monitoring organizational performance, but there is a lack of research into the understanding and use of performance measurements in nonprofit organizations (Martin & Frahm, 2010). The background of the study explained government attempts to reform human service efficiency and current legislative responses to managing nonprofit organizations and provided relevance for the study by providing a gap that exists in current literature. This chapter also included the theoretical framework which names the principal agent theory as the guiding theory for the proposed research. Finally, the nature of the study, scope and delimitations, limitations, and significance of this study were discussed.

Chapter 2: Literature Review

Introduction

The purpose of this study was to examine the perceptions of direct service staff who utilize organizational accountability practices and performance measurements which may provide insight regarding the inefficiency in performance and service delivery in nonprofit human service organizations. This chapter provides the literature search strategy, theoretical/conceptual foundation, and literature related to key variables and concepts, and concludes with a summary and conclusion from the literature that transitions to Chapter 3.

Literature Search Strategy

I used various keywords to perform a literature search and accessed several databases in Walden University's library. Databases included Political Science Complete, Business Source Complete, CINAHL Plus with Full Text, Academic Search Complete, and SocINDEX with Full Text. I selected articles that I determined were the most useful for this proposed study. Keywords used were *accountability*, *principal agent*, *agency theory*, *nonprofit organizations*, *ethics*, *management*, *performance measurements*, and *leadership*. Terms such as *effective accountability* and *nonprofit management* were also used.

Theoretical Foundation

Researchers have used the principal agent theory to provide a framework for studying institutional and organizational behavior since the 1980s (Guald, 2007). This

theory explains the principle of mutual agreement between two parties to assume risks in the delivery of public services (Lombard & Morris, 2009) as in the relationship between the federal government and nonprofit human service organizations to provide services to the public. To fulfill its responsibility to citizens, the government enters into agreements via grants and contracts with nonprofit organizations (Patti, 2009). Entering into agreements and accepting funding from the government requires nonprofits to comply with federal regulations and promotes the need for legislation requiring the reporting of organizational practices (Patti, 2009). Accepting grants and contracts from the government changed the way nonprofits were allowed to conduct business, and it expanded oversight (Patti, 2009).

The GPRA (n.d.) was created to monitor organizational performance in nonprofits and required these organizations to obtain and submit performance measurement data to the federal government to improve program effectiveness. Performance data are essential for organizational decision-making and for providing information about weaknesses, capabilities, and methods that can be used to create improvement (Wohlstetter et al., 2008). Because performance data have been deemed essential for improving program accountability and effectiveness, the federal government requires nonprofits to provide performance data to ensure effective organizational performance (Brass, 2012).

GPRAMA, an amendment of the GPRA, was signed into law in 2010 with a new requirement that organizational performance data be provided not only to Congress and the president but also to the public (Brass, 2012). With the implementation of the

GPRAMA, Congress required nonprofits to report performance measurements more frequently to encourage the federal government to make decisions that were based on the facts of the data and create closer working relationships between the two parties (Kamensky, 2011). Wohlsetter et al. (2008) argued that information based on measurable numerical data instead of instincts is useful to improve organizational performance. Therefore, this study used the principal agent theory to focus on the perceptions of direct service staff to learn how they understand and perceive the nature of utilizing performance measurements as required by the federal government. Wohlsetter et al. (2008) noted:

The principal-agent framework captures an essential feature of work organizations in which interpersonal relations are viewed as “webs of contracts”: one party (the principal) needs a task carried out, lacks the time or expertise to do it personally, and so delegates the task to another (the agent). (p. 241)

However, guaranteeing accountability can be complicated due to the complex nature of principal agent relationships and the interjection of multiple stakeholder expectations of outcomes that are common in nonprofit organizations (Kim, 2005). Such contracts, as the one between the federal government and nonprofit organizations that manage accountability and relationships, help foster an accountability culture and influence policy (Dubnick & Frederickson, 2010).

The principal agent theory suggested that a contract that defined performance and expectations would assist with obtaining desired outcome measures and developing a

framework for accountability practices within social service nonprofit organizations (Patti, 2009). The contractual relationship between the federal government and nonprofit human service organizations requires nonprofit organizations to comply with federal regulations to improve program effectiveness by promoting focus on results, service quality, and customer satisfaction as required by the agreement (Patti, 2009). This point is significant as it relates to understanding how this theory informs performance measurements. Figure 1 demonstrates how the federal government uses contracts with nonprofit organizations.



Figure 1. Principal agent theoretical framework.

The principal agent theory is useful for arranging contractual expectations and performance measures and has been used in the past to ensure service provision (Gould, 2007; Kim, 2005; Kraukopf & Chen, 2010). As the figure demonstrates, the relational contracts between principals and agents help to foster an accountability culture as well as influence policies and rules that are derived from contractual agreements (Dubnick & Frederickson, 2010). Nonprofit organizations, in turn, use the contract to develop performance measurements to which direct service staff are expected to adhere in order to document and obtain desired results.

Understanding Performance Measurements in Social Services

To understand performance measurements, one must also consider the role of accountability as it relates to efficiency in service provision. Armstrong defines accountability as being responsible to report on how public resources are used and answering for the failure to meet performance objectives (2005). Lynch-Cerullo and Cooney (2011) described accountability in the human service nonprofit sector as “an ongoing process of establishing performance objectives; transforming those objectives into measureable components; and collecting, analyzing, and reporting data on those measures” (p. 366). Nonprofit organizations use performance measurement to assess accountability and that assessment depends on the accuracy of staff’s ability as well as commitment to gather data (Lyncu-Cerullo & Cooney, 2011). Although performance management is closely related to performance measurements, it is distinct because performance management is the use of performance measurements to make

accountability decisions (Lyncu-Cerullo & Cooney, 2011). What is missing and needs to be examined is what individuals working in nonprofit organizations think about the efficiency of performance measurements used in nonprofit organizations to meet performance objectives. An understanding of the efficiency of performance measurements should come not only from theory and reasoning but also from what individuals working in nonprofit organizations think.

Distinctions have been made between programmatic and fiscal accountability (Romzek, LeRoux, & Blackmon, 2012). Specifically, Romzek et al. (2012) found that accountability arrangements can get lost in governance acts because social service organizations consist of horizontal and vertical structures of responsibility that reflect different levels of accountability. These accountability levels overlap in social service agencies because of interdependency at the individual and organizational levels, and organizational level accountability undermines accountability relationships (Romzek et al., 2012).

Romzek et al. (2012) found that informal accountability, such as behaviors that take place in organizations, is less transparent than formal accountability, such as performance measurements, consequences, and contract terms. Romzek et al. further found that informal accountability can result in greater focus on expectations and behaviors in organizations and suggested studying the phenomenon at multiple organizational levels to explore how informal accountability shapes performance outcomes. Khalil and Adelabu (2012) suggested that researchers continue to explore

accountability and include working professionals who could recommend additional ways to achieve service delivery efficiency.

Past Approaches to Organizational Performance

Researchers have used the principal agent theory to provide a framework for studying institutional and organizational behavior since the 1980s (Guald, 2007). This theory explains the principle of mutual agreement between two parties to assume risks in the delivery of public services (Lombard & Morris, 2009) as in the relationship between the federal government and nonprofit human service organizations to provide services to the public. To fulfill its responsibility to citizens, the government enters into agreements via grants and contracts with nonprofit organizations (Patti, 2009). Entering into agreements and accepting funding from the government requires nonprofits to comply with federal regulations and promotes the need for legislation requiring the reporting of organizational practices (Patti, 2009). Accepting grants and contracts from the government changed the way nonprofits were allowed to conduct business, and it expanded oversight (Patti, 2009).

GPRA was created to monitor organizational performance in nonprofits and requires these organizations to obtain and submit performance measurement data to the federal government to improve program effectiveness (Government Performance Results Act of 1993, n.d.). Researchers have found that performance data are essential for organizational decision-making and providing information about weaknesses, capabilities, and methods that can be used to create improvement (Wohlstetter et al.,

2008). Given that performance data have been deemed essential for improving program accountability and effectiveness, the federal government has required nonprofits to provide performance data to ensure effective organizational performance (Brass, 2012).

GPRAMA, an amendment of GPRA, was signed into law in 2010 with a new requirement that organizational performance data be provided not only to Congress and the president but also to the public (Brass, 2012). With the implementation of GPRAMA, Congress required nonprofits to report performance measurements more frequently to encourage the federal government to make decisions that were based on the facts of the data and create closer working relationships between the two parties (Kamensky, 2011). By focusing on the data, organizational performance would be improved (Wohlsetter et al., 2008). Therefore, this current study used the perspective of the principal agent theory focused on the perceptions of direct service staff to learn how they understood and perceived the nature of utilizing performance measurements as required by the federal government.

Wohlsetter et al. (2008) noted:

The principal-agent framework captures an essential feature of work organizations in which interpersonal relations are viewed as “webs of contracts”: one party (the principal) needs a task carried out, lacks the time or expertise to do it personally, and so delegates the task to another (the agent). (p. 241)

However, guaranteeing accountability can be complicated due to the complex nature of the principal agent relationships and the interjection of multiple stakeholder expectations

that are common in nonprofit organizations (Kim, 2005). Such contracts, as the one between the federal government and nonprofit organizations that manage accountability and relationships, help foster an accountability culture as well as influence policy (Dubnick & Frederickson, 2010).

The principal agent theory suggested that a contract that defined performance and expectations would assist with obtaining desired outcome measures and developing a framework for accountability practices within social service nonprofit organizations (Patti, 2009). The contractual relationship between the federal government and nonprofit human service organizations requires nonprofit organizations to comply with federal regulation to improve program effectiveness by promoting focus on results, service quality, and customer satisfaction as required by the agreement (Patti, 2009). This point is significant as it relates to understanding how this theory informs performance measurements. Figure 1 demonstrates how the federal government uses contracts with nonprofit organizations. The principal agent theory is useful for arranging contractual expectations and performance measures and has been used in the past to ensure service provision (Guald, 2007; Kim, 2005; Kraukopf & Chen, 2010). As the figure demonstrates, the relational contracts between principals and agents help to foster an accountability culture as well as influence policies and rules that are derived fromh contractual agreements (Dubnick & Frederickson, 2010). Nonprofit organizations, in turn, use the contract to develop performance measurements to which direct service staff are expected to adhere in order to document and obtain desired results.

Performance Measurements

Since the implementation of GPRA in 1993, government organizations have increasingly focused on performance measurements for evaluating, budgeting, learning, and improving nonprofit organization service delivery (Vandenabelle & Hondeghem, 2008). For GPRA, one of the purposes of performance measurement was to assist organizations in better understanding their outcomes and processes in relation to their current performance (Davis, 2002).

To meet GPRA compliance standards, all nonprofit organizations must provide performance evaluation data (Davis, 2002). The goal of GPRA was to provide an approach to social work based on organizational results by analyzing budgets and services (Davis, 2002). According to standard government performance guidelines, agencies should inform the public of its goals and link those to a strategic plan explaining how those goals will be met (Mikesell, 2011). The literature suggested the government's primary use of performance data was to ensure the accountability of its contracting relationships (Benjamin, 2010) and assist congress with developing budgets for nonprofit organizations (Khalil & Adelabu, 2012). However, for the past 20 years, many funders and stakeholders have been dissatisfied with the lack of performance measurements in nonprofit organizations mainly because billions of dollars have been wasted on ineffective programs (Brown, 2011; Martin & Frahm, 2010).

Although performance measurement has been accepted by nonprofit organizations as a necessary practice, there is a lack of empirical evidence regarding how it improves

performance (DeGross, Schooley, Chapel, & Poister, 2010). Moynihan and Pandey (2010) asserted that the government has neglected to answer the question of how best to use information that is obtained from performance measurements. A discussion of performance measurements is important to understand the progress of the performance measurement movement (Moynihan & Pandey, 2010).

Mikesell (2011) concurred that although GPRA has basic elements that assist with budgeting, the president does not have to consider the legislation or its documentation when making executive budgets. Taylor (2011) concluded that performance measurements are not used to aid in the budgetary decision-making processes but are used as a facade of efficiency and accountability. He suggested performance measurements are used more for meeting the demands of external accountability than for improving performance internally (Taylor, 2011). Although research has highlighted the conflicts surrounding the use of performance measurements, it is good practice to push for performance data because learning through evaluative data can promote exploration of what does and does not work in organizations (Newcomer et al., 2012). These findings in the literature suggested there is a need to further explore the effectiveness and usefulness of performance measurements in nonprofit organizations through conversations with working professionals who could contribute to efficient service delivery.

Nonprofit Accountability Practices

The history of accountability in human services provided an understanding of how performance measurements impacted nonprofit human service organizations.

According to the federal government, performance measures are intended to “improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction” (Government Performance Results Act of 1993, n.d.). Prior to the accountability concept, society simply accepted the notion that human service organizations were helpful and effective (Martin & Frahm, 2010).

During the 1960s, without the expectation of outcomes, states began contracting nonprofit organizations to provide services for citizens (Martin & Frahm, 2010).

Organizations such as the American Red Cross, Goodwill Industries, Easter Seals, and United Way existed during this time period. Today, nonprofit organizations are responsible for outputs and outcomes. The accountability movement was set into motion in the 1960-1970 period (Martin & Frahm, 2010). Martin and Frahm (2010) suggested that, during this time, accountability existed but only minimally because private services were accountable to boards of directors whereas public services were accountable to elected officials and public administration.

According to Martin and Frahm (2010), changes in public policy created the need for an increase in nonprofit and government human service organizations contracting. During this time, the Social Security Act provided titles for human services that permitted contracts with private, nonprofit human service agencies. Before the titles existed,

according to the authors, contracts could exist only with other governments. The United States Congress did not place limits on federal funding awarded to organizations that provided services under the Social Security Act, and individual states were allowed to expand services without additional expenses due to federally matched funds (Martin & Frahm, 2010).

The authors also noted that these policies made financial accountability the main concern in order to obtain federal funding. The Social Security Act created significant changes in human services administrative practices (Martin & Frahm, 2010). As in the 1960s, nonprofit organizations adhered to compliance regulations and federal laws in the 1970s in order to continue to receive funding, but they largely ignored accountability to programmatic issues. During the 1970s, what had been the direct delivery of human services from the government shifted to the private sector. Still, during this time, agencies were reimbursed regardless of their performance (Martin & Frahm, 2010). Due to their funding relationship with the federal government, nonprofit human service agencies opposed programmatic accountability. Martin and Frahm (2010) suggested that the backlash of such vigorous opposition caused some stakeholders to question whether the programs were providing results. The question of credibility created the sense that accountability should include more than fiscal management, yet there was still no serious attention allotted to programmatic accountability during this time frame (Martin & Frahm, 2010).

Reduction in federal funding during the 1980s brought an increased awareness of the need for nonprofit organizations to provide documentation of performance in order to continue receiving federal funding (Martin & Frahm, 2010). As a way for the federal government to determine which organizations were performing well, performance measurement requirements were added to contracts with nonprofit human service organizations (Martin & Frahm, 2010). By the time GPRA was mandated, most human service agencies relied heavily upon federal funds, and that reliance had a huge impact on the decision to initiate performance measurement (Martin & Frahm, 2010). For agencies receiving federal funding, programmatic accountability meant demonstrating effectiveness and efficiency. At the end of the 1980s, programmatic accountability became theoretically important (Martin & Frahm, 2010).

After this theoretical importance in organizations delivering human services was established, the federal government put several policies into place. Those policies were the National Performance Review, the Government Accounting Standards Board, the Government Performance and Results Act, managed care, and the service efforts and accomplishments reporting initiative (Martin & Frahm, 2010). The focus of the current study was the Government Performance and Results Act (GPRA).

Significance of performance measurements. Since the 1980s, the federal government has increasingly pressured nonprofits to be accountable for contracted services (Martin & Frahm, 2010; Poole, Nelson, Carnahan, Chepenik, & Tubiak, 2000). Not only are organizations required to demonstrate effective outcomes, but they are

required to show that their services are effective (Poole et al., 2000). Since the accountability movement occurred, performance measurements have had a significant impact on documenting outcomes and accountability in nonprofit human service organizations. The information provided from performance measurements could be used to identify problems and make strategic planning decisions (Newcomer et al., 2012). For example, the pressure to use performance measurements initially resulted from the Government Performance and Results Act of 1993 (Newcomer et al., 2012). In 1993, the federal government found inefficient efforts from nonprofit organizations to improve programs or pay attention to performance (Kautz et al., 1997). The GPRA revived outcome measurements and program evaluation in nonprofit organizations and called for more training and evaluation as well as for the expansion of evaluation capacity (Carman, Fredericks, & Introcaso, 2008).

Now that the GPRA is law, nonprofit organizations must use “strategic plans, annual performance plans and reports, financial statements, and inspectors’ general reports as evidence in rating these programs’ effectiveness” (Heinrich, 2007, p. 262). The GPRA addressed federal managers’ lack of “efforts to improve program efficiency and effectiveness because of insufficient articulation of program goals and inadequate information on program performance” (Kautz et al., 1997, p. 365). This point highlighted the need for effective leadership that could promote organizational performance measurement and identify needs within nonprofit practices and policies.

The GPRA also addressed “congressional policymaking, spending decisions, and program oversight are seriously handicapped by insufficient attention to program performance and results” (Kautz et al., 1997, p. 365). Today, there are still issues in nonprofit organizations which result in inefficiency, especially as it relates to service quality. Billions of dollars are being wasted funding programs and organizations that are not effective and, at times, even harmful (Brown, 2011).

A new approach to performance measurements in nonprofit organizations.

The historical overview previously discussed provides a roadmap from the past practices to the present, specifically, to the new approach developed to help nonprofit organizations understand performance measurements. Khalil and Adelabu (2012) suggested that one way to achieve further efficiency in service delivery was to include the input of professionals working in the field. The perceptions of service providers are important because they are interacting directly with those seeking help. The practice of reviewing the experiences of service providers could help make organizations more aware of the contributions they should be making to the people reliant on their services.

The current study included the assumption that understanding the perceptions of direct service staff regarding the use of performance measurements could offer these organizations a better awareness of the contributions they should be making to the people who rely on their services and determine if current practices are meeting those needs. An understanding of the efficiency of performance measurements should come not only from

theory and reasoning but also from what individuals working in nonprofit organizations think (Acar et al., 2012).

Programmatic accountability. Nonprofit organizations have attracted attention not because of a lack in efficiency or programmatic accountability but a lack in fiscal accountability. The difference in focus given to programmatic and fiscal accountability practices "...creates the potential for administrative arrangements to undermine the very accountability they were designed to enhance" (Romzek et al., 2012, p. 443). Although fiscal accountability is an important component of monitoring organizational performance, I assert that there should be equity in understanding programmatic practices. The phenomenon of inefficient service delivery has been widely recognized in nonprofit organizations as a significant topic for developing and influencing business practices (Beeri et al., 2013; Ebrahim, 2010; Geer, Maher, & Cole, 2008; Lynch-Cerullo & Cooney, 2011).

Research has shown that formal accountability is only one piece of managing accountability relationships and efficiency in organizations. Much of the existing literature focused on the formal components of accountability; however, little focus had been on the informal components, such as behaviors that take place after contracts are signed, and obtaining and reporting performance measurements (Romzek et al., 2012). The significant implication of continuing to overlook the importance of informal accountability is understood to play a significant role in ineffective organizational performance (Romzek et al., 2012). For example, the Chief Performance Officer working

with President Obama stated, “the ultimate test of our performance management efforts is whether or not the information is used” (Moynihan & Pandey, 2010, p. 850). There is much understanding needed to answer whether the information provided from performance measurements is used as intended to improve organizational performance.

Moynihan and Pandey (2010) developed a survey to gather data from government officials about performance measurements and how this information is used. The empirical analysis data were comprised of the 2009-2010 rounds of the Texas Superintendent Survey and the Texas Education Agency. Evidence suggested that managers who were supportive of performance measures were more likely to use the information than managers who were not in support of them. Therefore, the research concluded that the use of performance measurement information could be fostered if incentives were involved (Moynihan & Pandey, 2010). Hvidman and Andersen (2013) suggested that freedom in management, goal clarity, and economic incentives were the crux of effective performance management in private organizations and that nonprofit organizations without these same incentives would not achieve the same results.

Customer Satisfaction Impact on Performance Standards

The concepts of transparency and trust have been previously examined as related to nonprofits. For example, Geer et al. (2008) asserted that a lack of transparency and trust had been “troublesome” for nonprofits. The authors asserted there had not been enough research conducted in nonprofit organizations to broaden nonprofit accountability beyond fiscal accountability, even though it affected organizational performance. The

authors conducted an exploratory, mixed methods approach using phone interviews and surveys to propose how nonprofit leaders could use a framework to promote organizational accountability. The self-rated surveys were mentioned as a limitation for the research findings. The study assessed how commitment to a code of conduct and transformational leadership affected the management of organizational accountability using nonprofit leaders from 325 human service, cultural, health, educational, environment, and economic development organizations.

The authors had two hypotheses: a) Hypothesis 1 was, “A great level of accountability results from committing to operate by organizational standards, according to organization leader reports,” b) Hypothesis 2 was. “High level transformational leaders increase accountability. Since the authors were not looking for causality, but instead exploring the strength of the relationship between accountability and leadership, correlational analysis was used” (Geer et al., 2008, p. ?). Using interviews and survey data from nonprofit organizations and their executives, transformational leadership and commitment to standards of operation were assessed. The researchers found that organizations could benefit from using transformational leadership to better foster accountability. In addition, program evaluation could increase organizational accountability, and larger organizations were better at establishing accountability practices. The authors suggested further studies assess specific nonprofit organizations that had implemented operating standards to explore accountability. The authors believed

this study would be a starting point toward nonprofit organizations understanding the criticality of ensuring accountability (Geer et al., 2008).

Governance failures can be caused by information problems; therefore, establishing trust and transparency is critical. Using the principal agent literature, Prakash and Gugerty (2010) outlined a framework to assist with differentiating programs and reducing problems in organizations. The authors discussed trustworthiness through their development of the theoretical concept of “voluntary regulation programs” (p. 23) as a way for nonprofits to differentiate themselves in a market of less trustworthy organizations. Prakash and Gugerty stated verification that nonprofits were working to meet their missions and goals would work in the interest of the organizations. Error occurs when staff in nonprofit organizations use resources in a manner that does not serve the expectations of funding principals. Meeting goals outlined in contracts between principals and agents can stabilize the expectations of all participating entities and signal the commitment to provide quality services (Prakash & Gugerty, 2010).

In 2011, Van de Walle and Van Ryzin explained that a lack of trustworthiness was a factor that negatively impacted nonprofit organizations in their attempts to explain implications for using surveys on public services. The authors found there to be a renewed interest in citizen satisfaction with services that were provided to the public. The data used in this split ballot study came from a 2004 online survey that was used during a civil panel project consisting of 3,592 panelists. University researchers developed the panel for the purpose of representing the U. S. population when participation was needed

in surveys regarding civic and public affairs. This quantitative experiment involved sending surveys to all 3,592 citizens, but only 1,638 responded. Analysis showed that the way questions were ordered affected citizen responses. Based on the findings, the authors asserted that even if citizens did not use public services frequently, they still had opinions about the service that were influenced by more than the quality of services. The research into citizen satisfaction is important because vital decisions regarding service delivery and budgets are based on the opinions of citizens. The authors concluded that this study was relevant because citizen satisfaction scores are becoming popular for use in budget allocation and for motivating service reform (Van de Walle & Van Ryzin, 2011).

Integrity and ethics violations have become common in research because trust is a core value, and people want to have confidence in the political system (Salminen & Ikola-Norrbacka, 2009). Salminen and Ikola-Norrbacka (2009) developed a questionnaire to study citizen trust in the integrity of public administration entities in Finland and how they perceived policy violation. The authors sent an 18-item, 12-page questionnaire to 5,000 citizens between the ages of 25 and 65 years to gauge their sense of how trustworthy organizations were and how often they considered organizations to be corrupt. Over 2,000 completed surveys were returned. The authors found that, although the regions they studied were different, the conclusion was the same; a lack of trust negatively impacted nonprofit organizations. The authors also noted that citizen opinions were based on perceptions of organizational trustworthiness as citizens related confidence in government officials as basic trust. The trustworthiness of an organization could be

linked to its performance based on how individuals judged and valued the services being provided (Salminen & Ikola-Norrbacka, 2009).

Performance results. This review found that there were some hindrances to meeting organizational performance demands, such as the use of incentives to foster performance measurement information (Moynihan & Pandey, 2010). Additional explanations for why current performance measurements have not been effective in nonprofit organizations have focused on performance measurements being derived from the private sector as an attempt to improve performance in the public sector (Hvidman & Andersen, 2013). Because of their success in that sector, they were assumed to be just as effective in nonprofit organizations (Vandenabeele & Hondeghem, 2008).

Before the transfer of management techniques took place from the private sector to the public sector, there were no studies or empirical evidence that techniques and principles used in the private sector would have the same effect in the public sector (Hvidman & Andersen, 2013). Hvidman and Andersen (2013) compared private and public organizations that functioned in the same capacity. In this case, they used private and public schools in Denmark with 9th grade classes. The data for the study was obtained from Denmark records of students who graduated in 2002 and 2005. The information from student records was combined with a 2004 survey that measured the schools' performance management based on school principals' responses to assess how well performance management was adopted in each organization. The authors concluded that performance management was less effective in the public sector mainly because the

“new theories of public and private management matters differently in the two sectors because of their fundamental differences” (p. 54). Their findings supported a new theory that suggested there was a stronger correlation between the sector in which particular performance measures were applied and the overall efficiency of the entity (Hvidman & Andersen, 2013). Due to the differences in implementation, capacity, and development between nonprofit and for profit organizations (Vandenabelle & Hondeghem, 2008), the results each organization obtained from using the same performance measurements were different.

Interestingly, the capacity of “rejecting a one-size-fits-all approach that for-profits are able to utilize enables those organizations to implement policies quicker, because less time is devoted to reaching consensus between the different agents responsible for implementation” (Vandenabelle & Hondeghem, 2008, p. 251). This finding, in turn, demonstrated one of the reasons that for-profits are more successful with performance measurements than nonprofits. The structure in nonprofit organizations’ accountability relationships forces nonprofits to meet conflicting expectations and agendas of different stakeholders (Kim, 2005), resulting in nonprofits being hindered from working quickly.

Prakash and Gugerty (2010) highlighted two other reasons performance measurements may not work effectively in nonprofit organizations. First, for-profit organizations are able to claim profits, whereas nonprofit organizations cannot and have no incentive to observe the performance of its agents. Incentives are a means to achieving contract accountability (Girth, 2014), but nonprofits are not able to claim profits and have

no incentives to adhere to accountability practices (Prakash & Gugerty, 2010). Second, because nonprofit organizations are not as experienced and capable in monitoring an agent as for-profit organizations, the effectiveness of performance measurements is diminished in nonprofit organizations (Prakash & Gugerty, 2010).

Evaluation of performance measurements in nonprofit organizations. In order to fully understand the impact of performance measurements, evaluation of performance measurements must take place. Performance measurements have increasingly become a focus in public and government organizations for reasons of evaluating, budgeting for, learning about, and improving nonprofit organizations (Vandenabelle & Hondeghem, 2008). As previously noted, the principal agent theory justified the use of contractual relationships and performance measurement to assist with evaluating and monitoring service quality (Gould, 2007; Kim, 2005; Kraukopf & Chen, 2010). However, practitioners have noted that performance information has not been used effectively (Taylor, 2011). Since the 1980s, performance measurements have been pushed by government as a way to increase accountability and efficiency in nonprofit organizations (Hvidman & Andersen, 2013). According to DeGroff et al. (2010), performance measurements can provide a tool to improve decision making and program operations, evaluate and monitor problems and theory, collect data, assess results and improve internal and external confidence, and communicate requests.

The Program Assessment Rating Tool (PART) was introduced by the Bush Administration in 2002 as a systematic and transparent way to assess the effectiveness of

public programs and tie agency budgets to the process in an effort to hold those programs accountable (Heinrich, 2011; Mikesell, 2011). Unlike the GPRA, which was used to evaluate an entire agency, PART focused only on specific programs in an agency (Heinrich, 2011). Heinrich (2011) examined evidence provided by PART assessments in order to study how PART was implemented and how the information was used in an effort to manage federal performance. Programs using PART were expected to achieve higher program ratings than programs who did not use PART. Analysis focused on 95 human service and health departments between the years of 2002 and 2007. Using this information, PART was coded to develop measures and variables. Study findings reflected mixed results regarding PART assessments. PART ratings were found to provide no evidence or only qualitative evidence that the tool was effective; therefore, no discernable correlation was detected between the relationship of program funding and performance ratings (Heinrich, 2011).

PART was intended to be a system that could identify flaws within agencies and move agencies from outputs to outcomes (Mikesell, 2011). The Obama administration opted to reconfigure the system to replace performance goals with goals the general public cared about, such as? (Mikesell, 2011). The Obama administration made it clear that efforts would continue to strengthen the evaluative capacity of programs. The administration was working with the Department of Health and Human Services to promote and influence the use of systematic performance data (Heinrich, 2011). To date, I could not find any current research on the findings of this effort.

There are unanswered questions regarding the use of performance measurements to assist with training providers or improving service delivery (Newcomer et al., 2012). This concern can be attributed to public organizations' reliance on external funding sources rather than their focus on the legitimacy of their programs and services (Taylor, 2011). Taylor further suggested that management of resources and managerial accountability should be combined so that service delivery could become efficient. Taylor stated that if the two were combined, the need would arise to evaluate the structure of public sector organizations and leadership quality. Newcomer et al. (2012) corroborated Taylor's (2011) assertion that because administrators of these organizations fear losing funding or being forced into operational change, they choose not to use performance data.

In a 2-year study in the state of California, Campbell (2002) set out to test the best ways to conduct outcome assessment. Campbell worked with staff from eight project developer firms to learn the project's achievable outcomes, how they linked the project to community goals, and what indicators informed them of the outcomes. Campbell used a mixed methods approach that consisted of analyzing group technical assistance and field notes to conclude that outcome assessment rarely achieved the intended goals of integrating programs and improving organizational accountability. Campbell used feedback and encouragement from research team members as a form of technical assistance along with program logic models, project summaries, a survey instrument, and a focus group to capture data. Campbell (2002) concluded that gaps in the practices and

promises of outcome assessment were affected by inadequate training and deliberate evasion, but the deeper reason was twofold: (1) even the best trained and most willing of practitioners had to make trade-offs that ultimately constrained them, and (2) any results-based accountability system depended on working governance mechanisms and effective leadership. It was not simply that the ideas have not been sufficiently tried but that they were being tried and found wanting.

Limitations to performance measurements. Along with the strengths of using performance measurements, there were also limitations that must be noted. The New Public Management Reform (NPM) introduced performance measurements into the public sector as a model of how private organizations successfully maintained efficiency; however, findings suggested that the adoption of private organizations' practice of using performance measurement was not effective in public organizations (Hvidman & Andersen, 2013; Khalil & Adelabu, 2012). Performance measurement spread to the public sector because NPM promoted the idea that management techniques in the private sector would be as successful in the public sector (Hvidman & Andersen, 2013). Under NPM, governments expected performance measurements in the public sector to deal with efficiency, accountability, and effectiveness (Taylor, 2011). The shift created by NPM impacted nonprofits by causing a greater need for nonprofits to provide services to the public (Aristigueta & Foote, 2009).

As stated by Xu and Morgan (2012), "The New Public Management (NPM) movement has played a major role in the upsurge of PPPs [private-public partnerships]

through encouragement of private sector involvement in privatization, outsourcing and other market-oriented solutions for issues such as administrative inefficiency and managerial control” (p. 278). The authors stated that PPPs are understudied in human services (2012). Aristigueta and Foote (2009) also suggested that NPM has caused the nonprofit sector to have an increase in privatization because government organizations are contracting with more nonprofit organizations to take responsibility for public services.

Costa, Ramus, and Andreus (2012) found that nonprofits adopted more complex methods compared to for-profit organizations because the missions of nonprofit and for-profit organizations are different, as is the required self-reinforcing nature that only for-profit organizations have. Specifically, the authors noted that nonprofit organizations have the capacity to develop their own accountability systems to meet the requirements of their stakeholders. However, NPM encouraged privatization in the public arena. These findings raised interest in learning how effective performance measurements in nonprofit social service organizations are if they are based on the success of organizations that operate with different standards and expectations.

Aristigueta and Foote (2009) conducted a case study in the state of Delaware to better understand the use of performance contracts in delivery of social services in the United States. Quantitative and qualitative data were included in the methodology by utilizing 111 online surveys, 44 interviews, a focus group, and a workgroup. The study suggested that performance management may not be effective in nonprofit organizations.

Based on interview and survey information, respondents from nonprofit organizations responded that nonprofit providers did not have the capacity to report and measure the outcome of performance. Respondents also reported nonprofits did not have the staff to manage contracts at the state level, nor did they have the confidence they could train staff to the degree stipulated in current contracts.

The phenomenon of increasing effective service delivery in social service deserves more attention because federal law mandates that programs using federal funds provide outcome measurement (Aristigueta & Foote, 2009). Aristigueta and Foote (2009) suggested that leadership might be what is needed to address limitations in agencies. They reported that leaders need to connect policy with results yet understand they cannot completely control the results. The authors suggested leaders may be able to promote work completion and exercise authority through effective communication. Agencies face many other challenges to using performance measurement, such as knowing what needs to be accomplished with the use of performance measurements (Mikesell, 2011). Mikesell (2011) identified five principles for choosing performance measures: measures should (1) focus on the customer, (2) have a possible gauge for failure or success, (3) measure how the service impacts customers, (4) be significant to the agency, and (5) be manageable and not in excess of what the agency needs. Previous literature also suggested that performance measurements create responsibility in agencies for results they can only influence, not control (Mikesell, 2011).

In order to understand performance measurements, one must consider the role of accountability as it relates to efficiency in service provision. Davis (2002) suggested that from conception of the GPRA that federal programs were not prepared to meet the GPRA requirements, mainly because personnel were not trained, and activities lacked support from leadership. The GPRA law mandated that programs were subject to ongoing program evaluation. “The purposes of GPRA include making federal program more goal driven, effective, customer-oriented, cost efficient, and accountable to the American people” (Davis, 2002, p. 52). Davis (2002) provided the assumption that the “paucity of literature on the implications of GPRA for social work may lead to the faulty assumption that the law has no real bearing on the profession” (p. 55). Human service organizations have been impacted by the GPRA because it is often difficult to measure their effectiveness, and, historically, outcome measurement has been weak in human services (Davis, 2002). The involvement of service providers, program managers, and customers is especially important to planning and defining outcome measures for programs (Davis, 2002).

Little research has explored how participants in contractual partnerships describe their perceptions of the effectiveness of accountability practices used to measure organizational performance within a nonprofit social service program (Acar et al., 2012). In addition, few studies have investigated the perspectives of direct service staff who work in nonprofit organizations (Seldon & Sowa, 2011). To help improve service efficiency, the federal government and nonprofit social service organizations must make

sure direct service staff understand the value and utilization of performance measures and their implications for customer satisfaction.

Focus on Service Quality

Service to the public depends on the concepts of accountability, transparency, and integrity as these three principles support the improvement that society expects from nonprofit organizations (Armstrong, 2005). Armstrong (2005) suggested it would take a holistic approach to improve business practices and to understand the needs required to be invested in the health and lives of people. In an effort to contribute to the nonprofit literature, this current study focused on the perceptions of direct service staff working in organizations that have implemented the GPRAMA (2010) requirements to “improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction” (Government Performance Results Act of 1993, n.d., sec 2). This research delved into the phenomenon of service quality from the perspective of direct service staff, specifically related to perceptions of efficiency and service quality to provide new findings on the use and effectiveness or ineffectiveness of performance measurements once they are implemented at the local level. Interviews with direct service staff working in nonprofit organizations about their perceptions of performance measurements may provide further information about what does and does not work in service delivery.

The Impact Leadership Has on Performance Measurements

Hussein (2007) stated that ethical leadership was a contributing factor to accountability in business practices and was needed to serve the interests of stakeholders. Developing an ethical climate in nonprofit organizations suggests and reflects the procedures, practices, and policies to which subordinates are expected to adhere (Hussein, 2007). The leadership role is a precursor to an organization's ethical climate (Shin, 2012). Costa et al. (2012) indicated organizations without effective accountability practices cannot completely understand who they are accountable to or why they are accountable. The authors stated that nonprofit organizations should be just as accountable for the impact they have on the public as they are to stakeholders for financial assistance. Costa et al. (2012) suggested that an accountability system that is unbalanced does not allow full comprehension of established priorities. Carmona, Donoso, and Reckers (2013) wrote that, at times, inefficiency is created by some individuals in management when they feel the need to disregard accountability practices in order not to appear to have failed the business. Disregarding accountability practices sustains unethical behavior and inefficiency in organizations (Carmona et al., 2013).

With regard to leadership and its impact on accountability, Geer et al. (2008) suggested leadership was a means of effectively increasing accountability in nonprofit organizations. Specifically, Geer et al. (2008) stated that leadership, with a code of ethics, could reliably measure performance, therefore ensuring accountability. When leaders motivated employees to commit to codes of ethics, those employees could demonstrate

accountability (Geer et al., 2008). Ethical leadership has also been shown to positively affect subordinate commitment to jobs and willingness to expend effort at work (Tumasjan et al., 2011). Tumasjan, Strobel, and Welppe (2011) collected data from 617 graduate and undergraduate students using a one-factorial experiment design in which participants received scenarios, via online surveys, and were asked to provide a rating based on the scenario. A confirmatory factor analysis marker technique was used to control method variance since data was retrieved from only one source. Data was analyzed using scales that measured moral reasoning of the scenario, a leader-member exchange scale, and an ethical leadership rating that were all completed by participants after the scenario was read. Based on the hypothetical scenarios, results indicated leaders who were ethical and accountable for their actions could, in turn, inspire others to demonstrate the same qualities (Tumasjan et al., 2011).

Beerli et al. (2013) found that having ethical leadership, ethics resources, and an aware of an organization's code of ethics positively influenced ethical behavior and organizational commitment of subordinates (Stewart, Volpone, Avery, & McKay, 2010) as well as quality of work. Previous literature suggested that personal values drive individuals in organizations as much as codes of ethics (Brillantes & Fernandez, 2011), and, as Heinrich (2007) suggested, examining leadership was important because the production of data could influence agencies to use information that might not be adequate to influence policies. To identify gaps between practices and policies of accountability (Armstrong, 2005) as it relates to performance, it is important to research the

characteristics and expected behaviors used to influence and ensure accountability practices (Benjamin, 2010). Using three nonprofit organizations to learn how nonprofits use performance measurements, Benjamin (2010) brought attention to the use of performance measurements to argue that more attention should be given to the consequences of using them and why some nonprofits use them in such different ways.

When it comes to choices in behavior, individuals are driven by personal needs and communicate the sense of right and wrong in their choice of behavior (Bruhm, 2005; Gould, 2007). The more subordinates feel empowered to perform job duties, the more effective they are which, in turn, creates the same empowering effect for their clients (Boehm & Yoels, 2009). For individuals working for the public, there is a responsibility to act beyond personal interests in order to restore public trust (Brillantes & Fernandez, 2011). Prakash and Gugerty (2010) suggested that government agencies will continue to fail as long as organizations choose to meet their own agendas instead of government preferences. Since it is the leader who establishes and directs activities and norms within organizations, this topic deserves attention when considering organizational performance and the utilization of performance measurements. Subordinates are likely to be influenced by the ethical climate established by leaders because “a firm’s ethical climate determines its ethical values and behavior and influences the ethics of its employees” (Shin, 2012, p. 300). Therefore, it is important to have leadership that can direct activities toward proper usage of performance management tools to make positive contributions in nonprofit organizations.

Customer satisfaction to improve performance standards. *Training for nonprofit organizations.* Not only do employees need ethical leadership to establish behaviors, but they also need training. Seldon and Sowa (2012) provided evidence that training is needed in nonprofit organizations to assist with improving the overall performance of the organization. The authors used a comparative case study and multiple methods, including interviews, surveys, observations, document analysis, and client observation. The sample included 22 organizational surveys and 49 surveys from staff with a 100% response rate. They found that perceptions of staff in nonprofit organizations regarding performance measurement differed from the intended meaning and practice of the performance measurement. The findings suggested that staff understanding of performance management should be assessed biannually. The authors concluded that research should continue in this area to improve scholarly understanding in the practices and effectiveness of nonprofit organizations. Aristigueta and Foote (2009) also found that training was required for successful contracted services. They found a need for differentiating between performance measurement and program evaluation, terms and definitions should be consistently clarified, and materials for training were needed for evaluations and performance. The authors did not provide definitions of terms but stated, “Confusion in definitions among various departments and regulations cause different interpretations of how performance based contracting is defined” (Aristigueta & Foote, 2009, p. 7). The GPRA mandated performance contracts and federal agencies comply with performance-based contracts. Researchers assume that

performance contracting is a more effective way to accomplish specific purposes because contractors are paid only after the purpose is achieved (Aristigueta & Foote, 2009). Some research has also suggested that information provided from performance measurements is not of use to the organization (Taylor, 2011). In addition, some nonprofits may not be using performance measurements because the cost of the practice “compete[s] with resources to serve their clients” (Newcomer et al., 2013, p. 63).

Based on this review of the literature, one can assume government is not doing enough in public policy to educate and train nonprofit organizations about the benefits of performance measurements. Without guidelines for performance measurements, there is no way to reliably measure accountability (Geer et al., 2008); therefore, governments should be collaborating with contractors to understand program operations and developments (Krauskopf & Chen, 2010). Beerli et al. (2013) argued that training in organizations is an effective way to raise awareness and increase the use of organizational accountability practices. Without proper training and standards for using performance measurements, it is difficult to use the information regarding customer satisfaction to improve effectiveness and promote performance standards. As a result, confusion over performance measurements may also be a contributing factor to why performance measurements are not being used by or working effectively in nonprofit organizations (Benjamin, 2010).

If nonprofit organizations put a sharper focus on how performance measurements are used to ensure results and accountability (Benjamin, 2010), performance

measurements could possibly be an effective tool meeting customer satisfaction, improving effectiveness, and promoting performance standards. The current study suggested that exploring performance measurements as part of programmatic accountability practices at the local level could provide knowledge that nonprofit organization can use to review their quality of service delivery in response to requirements of the GPRAMA and focus on customer satisfaction. The use of performance measurements is relevant to understanding the progress of the performance movement (Moynihan & Pandey, 2010). It appears government has neglected to answer how best to use information obtained from performance measurements.

DeGroff et al. (2010) did not use the typical empirical research, but rather discussed their assessment of organizations that used performance-based applications in order to identify strategies for successful performance measurement. The authors provided a discussion of how a program's measurement, implementation, and complexity challenged performance measurements in federally funded public health programs. The authors found that stakeholder involvement and support was vital to the success of a performance measurement system. DeGroff et al. (2010) suggested that solutions to the problem of developing performance measures that create program improvement included an upfront explanation of how data from performance measurements was to be collected so that service workers had a clear understanding of how and what to measure.

Additionally, Beerli et al. (2013) documented that the relationship between performance and ethics created positive results that improved commitment to and quality

of work as it related to public servants. An improved commitment to and quality of work could also translate into better customer satisfaction as well as improve effectiveness and promote performance standards. The authors also suggested a solid code of ethics could diminish the occurrence of unethical behaviors in an organization. The authors concluded that employees who were informed of organizational ethics were more likely to cope better in situations with ethical dilemmas (Beerli et al., 2013). This study proposed that in order to fully understand the behaviors and practices that affect service quality in nonprofits, the researcher must conduct in-depth interviews with the individuals that are hired to deliver services in order to gain a first-hand perspective of how they understand and perceive the nature of utilizing performance measurements as required by the federal government. This perspective may shed light on the phenomenon of inefficient service delivery in nonprofit organizations and how improving effectiveness and promoting performance standards can positively affect customer satisfaction.

Understanding direct service staff perceptions. Understanding what direct service staff working in nonprofits think about performance measurements used as an accountability practice may help to clarify the effects performance measurements have on ensuring organizations meet stated performance objectives. Little research has been conducted to explore how participants in contractual partnerships describe their perceptions of the effectiveness of accountability practices used to measure organizational performance within a nonprofit social service program (Acar et al., 2012). Early pioneers of the accountability movement (Kautz et al., 1997; Poole et al., 2008)

agreed that there needed to be a system to drive and increase accountability in nonprofit organizations through measureable outcomes.

Lynch-Cerullo and Cooney (2011) found that performance measurements are a practice that could help drive accountability; however, empirical findings suggested that performance measurements were not effective in nonprofit organizations because of the organizational differences in private and public organizations, such as incentives to use performance measurement data and the capacity to make independent decisions based on available performance information (Hvidman & Andersen, 2013). The use of stories or first-hand accounts told by individuals working in nonprofit organizations has not been significantly represented in the accountability literature (Acar et al., 2012). The previous focus on service quality inefficiency has been slightly different than what is being proposed here. This study benefitted from prior research to approach the phenomenon in a new way to fill a gap in the literature and that was to explore the stories told by individuals working in nonprofit organizations about their experiences with performance measurements (Acar et al., 2012).

Previous literature focused on the theory of how performance measurements are used to improve service quality (Benjamin, 2010; Brillantes & Fernandex, 2011). In the past two decades, state and local governments, non-governmental organizations, and corporations have begun working to improve standards of public servants, but little documentation exists about those efforts (Beerli et al., 2013). As Romzek et al. (2013)

suggested, there has been little focus on behaviors in organizations that take place after contracts are signed in agreement to provide services in nonprofit organizations.

Impact of performance measurements on working relationships. In addition to the responsibility of individuals, understanding the working relationships within nonprofit organizations may affect an improvement in current practices to “improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction” (Government Performance Results Act of 1993, n.d.). An incentive to working relationships in nonprofits is that government agencies that contract services can implement penalties and rewards for ineffective or effective performance (Lambright, 2008). Lambright (2008) suggested that the emotional exchange that takes place in working relationships is important and can increase the pressure to meet obligations with organizations and individuals who have become important. Taylor (2009) also asserted that “public agencies may establish performance measurement systems to meet external requirements in order to provide an impression of rationality and efficiency but will not use the systems to improve internal performance” (p. 861).

The intent of this phenomenological qualitative study was to explore the perceptions of direct service staff working in nonprofit organizations and their perceptions about performance measurements used as an accountability practice. Grosso and Van Ryzin (2009) suggested it was important to understand the perceptions of those working in nonprofit organizations. Commitment from staff to gather performance

measurement data is critical to the assessment of performance management (Lynch-Cerullo & Cooney, 2011). Limiting the involvement of those who provide direct services, overtime, negatively affects their use of performance measurements and the benefits of the measurements (Lynch-Cerullo & Cooney, 2011). Khalil and Adelabu (2012) also suggested staff insight could achieve efficiency in service delivery. Understanding working relationships within nonprofit organizations may impact the way performance measurements are used.

Summary

In this chapter, I provided a synthesis of current literature that established the relevance of the problem nonprofits have with inconsistent improvement of accountability practices. Although organizational accountability practices are relevant in nonprofit organizations, more efforts are needed to make improvements in the implementation (Vandenabelle & Hondegham, 2008) and effectiveness of those practices (Benjamin, 2010; Prakash & Gugerty, 2010; Taylor, 2011). The issues identified in the literature review that potentially negatively impact accountability practices in nonprofit organizations are: adopting practices from private organizations that do not fit and are not successful in nonprofit organizations (Vandenabelle & Hondeghem, 2008); a lack of training, which impacts the effectiveness of the utilization of performance measurements in nonprofits (Lynch-Cerullo & Cooney, 2011; Newcomer et al., 2013; Prakash & Gugerty, 2010); and a lack of trust and transparency in nonprofit organizations (Carmona, 2013; Geer et al., 2008; Patrick, 2013).

Chapter 3 will describe the research design and rationale of the study. This chapter will also discuss the qualitative approach that is designed to answer the research questions of this phenomenological study. The sample and populations used will be described in this chapter, as well.

Chapter 3: Research Method

Introduction

The purpose of this study was to examine the perceptions of direct service staff that utilize organizational accountability practices and performance measurements. This information could provide insight regarding inefficiencies in service delivery in nonprofit human service organizations. In this chapter, I described the research design and rationale, my role as researcher, the methodology including participant selection logic, instrumentation, recruitment procedures, participation, data collection and the data analysis plan, and issues of trustworthiness including ethical procedures.

Research Design and Rationale

The following research question was addressed in this study: How do direct service staff working in nonprofit human service organizations understand and perceive the nature and value of utilizing performance measurements as required by the federal government? Phenomenology research focuses on the experience of others (Charles, 2013); to scientifically study phenomena, there must be a first-hand experience (Heavey, Hurlburt, & Lefforge, 2012). Although there are clear performance expectations in nonprofit organizations, not all employees develop ideas or think in the same way (Seldon & Sowa, 2011). For this reason, employee perceptions are thought to be crucial in organizational performance. Moustakas (1994) suggested the essence of human knowledge and science are built from phenomena. Moustakas stated the conscience can be depended upon for knowledge because experience and knowledge develop as you

depend upon and get to know things and yourself. The research question was designed to explore the lived experiences of direct service staff to learn how they understand and perceive the nature of utilizing performance measurements as required by federal government.

Starting back in 1940, utilizing personal documents or experiences as scientific source materials began getting attention (Wertz, 2014). Wertz (2014) found personal documents were useful for teaching and provided a basis for questionnaires as well as indispensable scientific knowledge. The research on phenomenology suggested human convictions are useful when searching for empirical truths (Reber, 2006). People have the ability to understand the feelings of others because of phenomenal experiences that are common among other individuals and because of mental processes that have evolved in response to acquired convictions in a community (Reber, 2006, p. 259). Common convictions make it possible to scientifically examine how individuals react to phenomena. Self-reports and evidence that are properly gathered can provide answers about experience and knowledge (Charles, 2013). This qualitative study used a phenomenological perspective to interview direct service staff to understand the phenomenon of how direct service staff perceive and make sense of performance measurements to learn how their reaction to performance measurements impacts service delivery.

Other qualitative methods were considered but ruled out for several reasons. For example, narrative research was ruled out because the research was not intended to

capture the life stories of individuals who worked in nonprofit organizations. Although grounded theory was used with participants who shared the same experience, this research was not intended to develop a theory of why service delivery practices are not effective (Creswell, 2013). Thus, a phenomenological approach was needed to identify patterns that impacted the achievement of effective accountability standards in nonprofit organizations. A phenomenological approach helped develop clarity of effective service practices to improve service delivery. The quantitative method was not chosen because this research did not propose to test or validate a theory, nor did it intend to provide numerical data to answer the research question. Since quantitative methods would not have been helpful with answering the research question, mixed methods were not chosen. Learning through the experiences of participants working in nonprofit organizations can help explain the current effectiveness of accountability practices. It is hoped that this study will contribute to research by leading the way toward improving public services.

Role of the Researcher

My role as researcher was to collect, analyze, interpret, and describe the experiences and descriptions provided by direct service staff during interviews. I work for the Alabama Department of Rehabilitation Services and have professional relationships with some of the community rehabilitation programs in the area that provide job readiness, placement, and retention services to the consumers with whom I work. My role as researcher did not cause any conflict with potential participants because I am not in an administrative role to affect their job standing or coerce participation. I also

contacted the Institutional Review Board (IRB) to ensure there were no issues with unintentional coercion to participate or conflicts of interest. This safeguard helped eliminate or minimize any perceived relationships or bias issues.

I conducted interviews to gain an understanding of how direct service staff understand and perceive the nature and value of utilizing performance measurements as required by the federal government in nonprofit social service organizations. Purposeful sampling was employed to ensure that only participants who had at least 3 years of experience in providing direct services in nonprofit organizations were chosen. This sampling method did assist with obtaining credible answers during the interview process. Purposeful sampling also ensured I did not identify or recruit the respondents by their race or gender.

An expected challenge during this process was managing my biases to maintain integrity and validity during the research process. Methods to control this expected challenge included validating interview responses to ensure authenticity and accuracy of participant responses and making sure questions were not leading (Patton, 2002). Once interviews were transcribed, each participant was provided with a copy of their responses to make sure answers were accurate. I stayed on task with the interview protocol to not ask leading questions or interject my beliefs into participant responses. I used bracketing, as recommended by Chan, Fung, and Chien (2013) to help maintain an open mind during data collection so as not to influence participant responses.

Participant Selection

The population for this study was identified from nonprofit organizations listed in the GuideStar database. GuideStar is an organization that provides information about nonprofit organizations that have registered with the IRS to report their finances, programs, governance, reputation, and mission (GuideStar, n.d.). The nonprofits in the database are listed by the NTEE system. The NTEE system is used by the IRS to assist with presenting, tabulating, and collecting data about nonprofit organizations (GuideStar, n.d.).

I used purposive sampling and only targeted direct service workers with at least 3 years of experience. Using this sampling strategy allowed me to only meet with individuals who could provide relevant information to answer the research question. Participants were selected using the criterion of serving in the role of a direct service staff (defined as those providing services directly to consumers) who had been working in a nonprofit organization for at least 3 years. Participants were known to meet the criteria through their responses to the screener demographic sheet each participant completed prior to being invited to participate in the study (see Appendix A).

I used company websites and directories to search for participants among organizations identified through GuideStar. I recruited from five organizations that were prescreened as a nonprofit that provided vocational services. I secured five direct service staff members, one participant from five separate sites, for the study. The sample size used in this phenomenological study was supported by Creswell's (2013) indication that

the sample can vary and contain as few as three participants. In addition, because I focused on the expertise of each participant, the sample size used was further validated by Mason (2010) who suggested that a participant's expertise on a topic can reduce the number of needed participants. I recruited from nonprofit organizations that provided similar services in order to engage the desired sample and reach saturation with the reported data. Using a scripted guide, I contacted employees directly by email and/or phone using contact information from directories and websites (see Appendix B). In the email, I included information about the study's purpose, assurances of confidentiality, and a copy of the recruitment letter that informed participants about the study and asked for participation. If I was able to speak with potential participants over the phone, this information was provided verbally and then through email.

Instrumentation

I developed an interview guide (see Appendix C) that collected data on key concepts related to the problem (discussed in detail in Chapter 2). The interview guide was tested on one individual that held the position of direct service provider and met the criteria of NTEE code and number of years working in the position. The individual understood the test questions in the context of her job duties, was aware of some of the accountability practices in the organization she works, and was able to articulate her responses without needing me to restate the questions. For these reasons, the test questions were deemed appropriate and useful for the interview process.

Chan et al. (2013) suggested interview questions used during phenomenological research need not be pre-determined in order to guide the interview as needed. I used semi-structured questions that allowed discussion about the key concepts of interest: (a) nonprofit organizations accountability practices, (b) service quality, (c) performance results, and (d) customer satisfaction to improve effectiveness and promote performance standards. Pre-determined probes were used as needed to understand comments made and allow discussion of areas required to answer research questions without leading the interview (Chan et al., 2013).

Van de Walle and Van Ryzin (2011) argued that the order of questions on a survey affects the responses of individuals. Specifically, when respondents do not hold beliefs or information about a specific issue, they answer using the information they have such as their emotions, values, and judgments. The order of questions was arranged to allow respondents to build on previous answers, if needed, and allow free flow of information. Questions on an interview protocol may be altered as needed to gather the best perspective of the phenomenon being studied (Rudestam & Newton, 2007). In this case, there was no need to alter questions as pre-testing helped to determine order of questions on the interview protocol.

Procedure for Recruitment, Participation, and Data Collection

I made contact with direct service staff after my proposal was approved and received an IRB research number. I made contact using email addresses and phone numbers found on company websites. I secured the first two interviews by email and the

last three over the phone. Upon contact with the respondents, I provided each with a description of the proposed research and assurance of confidentiality. Participants were also emailed an Agreement to Participate Letter and Consent Form prior to the interview date (see Appendices D and E).

Data collection spanned over a 4-week period. Data was collected at local libraries in semi-private spaces (see Appendix F) and over the phone. Only the first two participants could meet for face-to-face interviews, so I had to amend my IRB proposal to change my data collection method to incorporate telephone interviews. I interviewed each participant once and recorded the interviews using a handheld device for the face-to-face interviews and a voice recording phone application for the cell phone interviews. Each interview ranged from 12 to 20 minutes in length.

Each participant was emailed an encrypted copy of their interview transcript to check for accuracy (see Appendix G). None of the participants reported errors. Participant A was called twice to clarify some of her responses to make sure I interpreted her answers correctly because some of her responses were short. She stated her transcript was correct and did not want to add to her responses.

Data Analysis Plan

Analysis of the data helped to dive into the problem and the research question. The problem of inefficient service delivery in nonprofit social service organizations led to the question of how do direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance

measurements as required by the federal government? Using a semi-structured interview protocol allowed for participants to provide their opinions and thoughts that were needed to answer the research question. This research was based on the theoretical framework that there are performance requirements in addressing public needs. The contract in place between nonprofit organizations and the federal government require that nonprofits comply with regulations to improve service quality, focus on results, and customer satisfaction (Patti, 2009).

I used an iterative approach to data analysis as described by Moral, Antonio, Ferre, & Lara (2015). The authors outlined this approach as first developing codes from scratch, grouping similar codes to develop concepts, and then deriving categories from those concepts. Primary data was gathered from the interview transcripts. Each interview transcript was read at least twice to organize and develop themes and concepts by hand (see Appendix H). For each of the five interview protocols, I evaluated the specific interview questions to develop categories for each participant. Using the categories and concepts from each participants' protocol, I developed overall themes for the research data.

Thematic analysis was done using the themes and concepts developed. I read the transcripts again to be sure of the ideas obtained from interview responses and code the information. A code book was developed (see Appendix I) and utilized during the process of identifying themes which aided with developing interpretations and descriptions of data (Creswell, 2013). After I generated the themes, I entered the information into

software to generate themes to assist in the validity of the results. I reviewed the work and made further conclusions as needed.

Issues of Trustworthiness

Rich descriptions provided through a trustworthy, credible, and authentic voice engages readers in the quest for meaning (Patton, 2002). Trustworthiness and data triangulation was ensured in this study by providing a codebook, output data, and interview transcripts. Evidence from interview transcripts was used to triangulate the data. First, the interviews were conducted and recorded. Second, participants were provided a copy of their transcripts through their email accounts, so they could check for accuracy. All participants indicated their transcripts were correct, so I proceeded with analysis as described in the section above. Lastly, the use of a methodological expert was used to examine research plans. Methods of triangulation helped improve dependability by strengthening the data collection process.

Member checking was enforced by providing each participant a copy of interview transcripts to ensure accuracy of responses. Each participant validated his or her transcripts, so the information was deemed accurate, valid, and not based on researcher opinion. To provide internal validity, it was important to conduct in-depth interviews to adequately provide voice to the lived experiences of direct service staff and explore their perceptions about performance measurements and discover if staff members understood the intended meaning and practice of performance measurements. In an effort to validate data, interview transcripts and code book used during data collection are included as

appendices to ensure credibility and dependability of reported interpretations (Rudestam & Newton, 2007). In order to allow transferability, “thick descriptions” in the form of direct quotes from participants are provided in the results section in order for readers to make generalizations (Rudestam & Newton, 2007). Coding of the data using Ethnograph also aided to understand the conclusion of the researcher (Rudestam & Newton, 2007).

Ethical Procedures

I gained permission to work with participants prior to data collection from Walden University’s IRB. Participants were informed of confidentiality, that participation was voluntary and would not cause them harm personally or professionally, and that a final report of the study would be provided to them at the conclusion of the study. As an intervention strategy to prevent participants from withdrawing, a brief conversation took place during initial contact to explain the allotted time for the interview and time needed for follow up after transcripts were provided.

Since it was important to establish trust and confidence with the participants before and during research, aliases were used to further protect identity. These aliases were used during interview taping and documented on any notes taken during the data collection process. Data were stored in password protected computer files, and audio tapes and transcripts were locked in a safe. The data were stored in my home safe and will be kept for a minimum of 5 years. Since completing research, the researcher, transcriptionist, and dissertation committee have had access to participant data.

Summary

It was my intention to explore participant perceptions of accountability practices in nonprofit social service organizations. In this chapter, I discussed the methods I proposed for researching this phenomenon. Instrumentation used for this research was an interview protocol, audio-tape, notebook, and the researcher. The role of the researcher in this proposed study was to gain an understanding of how participants experienced accountability practices in nonprofit organizations. In order to provide internal validity, it was important to conduct in-depth interviews to adequately provide voice to the lived experiences of the study phenomenon. In an effort to validate data, interview transcripts, audio recording, and notes used during data collection were submitted to ensure credibility and dependability of reported interpretations (Rudestam & Newton, 2007). This chapter concluded by addressing ethical procedures and concerns related to the treatment of participants, recruitment materials, and data collection and storage.

Chapter 4: Results

Introduction

The purpose of this qualitative phenomenological study was to explore perceptions of direct service staff regarding the use of performance measurements in service provision. The study was developed to learn how direct service staff in nonprofit organizations recall their contributions to providing quality service by examining their understanding of accountability and performance measurements. The research question posed in this study was: How do direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance measurements as required by the federal government? This chapter presents the findings from participant interviews as they related to the research question. The chapter consists of several sections including the setting, demographics, data collection, data analysis, evidence of trustworthiness, and results.

Setting

There were no personal or organizational conditions that influenced participants or their experiences at the time of study that influenced my interpretation of the study results. Information known at time of data collection was that participants were and had been active employees in direct service work for a minimum of 3 years. Each participant signed a consent form and was provided with a copy of the signed form. Each participant was also informed there were minimal risks in involvement with the interview and that the interview could be stopped, or questions could be left unanswered.

A total of five interviews were conducted for this study. There were two face-to-face interviews and three interviews over the phone. The first face-to-face interview took place at a local library. At the time of the interview, the library was fairly empty, so the interview took place at a table in the back of the library's reading section. The second face-to-face interview also took place at a library. Permission was granted to use a space reserved for families to read books together since no one was utilizing the room. The door was closed to the space so there were no interruptions during the interview. The last three interviews were conducted via cell phones.

Demographics

I did not collect any demographic or characteristic information for participants in the screener guide or in my notes beyond gender (see Appendix A). Information, such as age or race, was not relevant to study participation. This demographic information was also left off to maintain as much anonymity as possible. Of the participants, there were three females and two males in the study. Study participants were asked to choose aliases prior to interview appointments to further maintain confidentiality. Table 1 displays participant alias, years and type of experience, as well as demographic information.

Table 1

Participant Experience

Alias	Years of Experience	Type of Experience	Demographic
Brooklyn	5	Employment Services	Female
Taylor	4	Independent Living	Female
Jim	24	Employment Services	Male
Adam	15	Employment Services	Male
A	6	Employment Services	Female

Data Collection

Interviews were conducted with five participants over a four-week period from October 12 to November 5, 2016. Each participant was interviewed once except for participant A who was called twice to clarify some responses after transcripts were provided. The data for each face-to-face and phone interview was recorded using a digital voice recorder and a voice recorder app on my cellular phone. Data collection was altered, with IRB approval, from the original plan discussed in Chapter 3 to include phone interviews as well as face-to-face interviews. Phone interviews were added as a data collection method to accommodate participants unavailable to meet after work hours due to child care obligations. After IRB approval, Participant A was the only participant to change the meeting to the phone instead of face-to-face.

The first face-to-face interview with Brooklyn lasted 15 minutes. Brooklyn had been employed in her position for 5 years, working directly with consumers to assist them with reaching their employment goals. The second face-to-face interview with Taylor, a female, lasted 13 minutes. The interview took place at a local library. Taylor had been employed in her position as a direct service worker for 4 years, assisting consumers with community integration and independent living skills. This interview took place during Taylor's lunch break since she was not able to meet after work hours.

The third interview was a phone interview with Jim, a male, that lasted 14 minutes. Jim had been employed in his position as a direct service worker for 24 years, assisting individuals with obtaining and retaining employment. Jim was at his office during the time of the phone interview. The fourth interview was a phone interview with Adam, a male, that lasted for about 20 minutes. Adam had been employed in his current position for 5 years, providing job readiness services directly to individuals. He mentioned in his interview that he has a total of 15 years in customer service experience with over 10 of those years in the community he worked in now. He was out in the field on his work cell phone during the interview call. The fifth and final interview was a phone interview with A, a female, that lasted for about 12 minutes. A had been employed in her position as a direct service worker, assisting individuals to obtain supported employment for the past 6 years. Her phone interview took place while she was at her home.

Data Analysis

The process used to move inductively from coded units to larger representations of categories and themes included listening to the recordings twice prior to transcribing, creating handwritten notes, and using Ethnograph version 6 qualitative data analysis software. After transcripts were completed, I began the process of writing notes to break down each response and identify themes. After handwritten notes were created, the transcripts were entered into Ethnograph for further analysis. Using the analysis from Ethnograph and handwritten notes, I created a spreadsheet of themes and concepts that developed from the transcripts to assist with recording responses from the participants. Next, I used the information from the spreadsheet and the analysis to further develop interpretations and descriptions of the data by comparing handwritten notes and software output. My role as a researcher who also worked directly with consumers in a nonprofit organization was to listen to the participants share their understanding of and experiences with working in nonprofit human service organizations to learn their perceptions regarding the utilization of performance measurements. The interview protocol used in this study was pretested and thought to be appropriate for gathering required data. The population targeted for the research was chosen based on their job classifications and number of years in service. Since the participants met the requirements needed for inclusion in the study, the data obtained were within the scope of the research objective. By focusing solely on the data obtained from interviews, my bias or influence on the research was limited by strictly pulling information from interview transcripts.

The following information provides the specific categories and themes that emerged from the data. Based on the structural and thematic coding, the following five categories were developed: *1) direct service workers understanding of nonprofit organizations accountability practices, 2) how aware direct service workers were of accountability practices used in the organization, 3) participants' response to their definitions of service quality, 4) participants' responses to what they understood quality performance results to be, and 5) participants' responses to what they knew about collection of customer satisfaction data in the organization they worked for were further analyzed to reveal descriptive codes.*

Direct Service Workers Understanding of Accountability Practices

The specific codes that emerged from the data regarding direct service workers' understanding of nonprofit organizations accountability practices were the activities of being accountable. The responses obtained were: successful outcomes, goal attainment; follow up with consumers; happy customers, compliance; getting results and serving people; logging every minute of the day; and guidelines and accountability to public, building trust. Based on these answers, the category of accountability was developed and further broken down into the concept of answering to others. As shown in Figure 2 below, each of the five participants indicated that their perception of efficacy of accountability practices was directly related to meeting the expectations of other people.



Figure 2. Direct service workers’ understanding of accountability practices.

How Aware Direct Service Workers are of Accountability Practices

The specific code that emerged from the data regarding how aware direct service workers were of accountability practices used in the organization they worked for was the meaning they ascribed to what accountability practices meant to them. Each participant was asked the following probe: “What are the accountability practices used in your organization?”

The responses (see Figure 3) were: practices used to help stay on top of what needs to be done, annual reviews; taking classes, monthly and annual reviews; unsure; keeping time of daily activities; and guidelines and benchmarks. Based on these responses outlined in the figure below, the category remained accountability and was further broken down into the concept of performance review as each participant indicated

accountability practices as being what the organization used to make sure individuals were performing well.

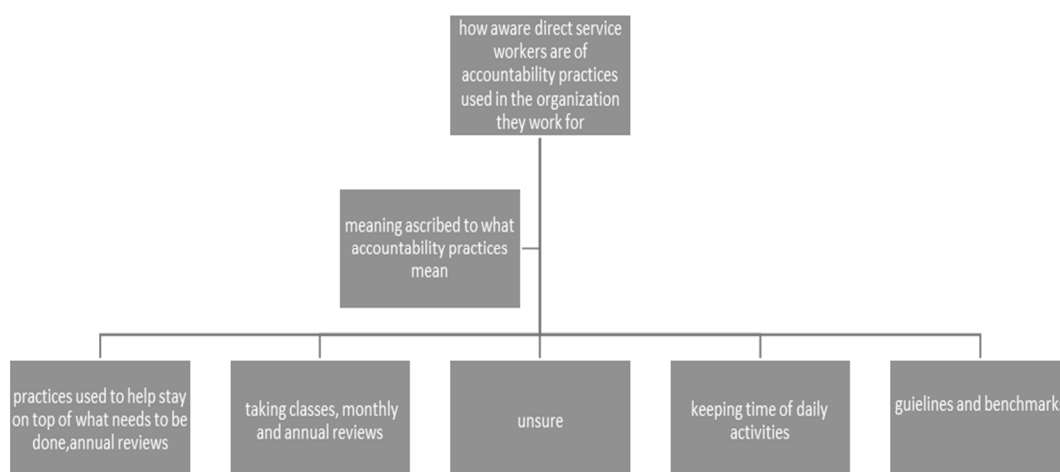


Figure 3. How aware are direct service workers of accountability practices?

Participants' Responses to Their Definitions of Service Quality

The specific code that emerged from the data regarding the participants' responses to their definitions of service quality was participant strategy because each response was a description of their involvement in service delivery. The responses included (see Figure 4): providing good service; checking on consumers to meet their expectations; following policy manual, getting training and being educated; providing services to people who needed them to achieve their goals; and providing a high-quality product or level of services to individuals.

Based on the responses from the participants, the category was service delivery and further broken down into the concept of work tasks as each participant described what his or her involvement in the process should be. A probe to this question was, "How

has the organization you work for contributed to your knowledge in service provision?”

One participant responded that training was needed on changes that have occurred in policy and organizational guidelines, two participants indicated working with mentors outside the agency they were employed with, and another indicated that the organization he works for provided intense training three to four times annually as well as individual trainings on an as-needed basis.



Figure 4. Participants’ responses to their definitions of service quality.

Participants’ Responses to What They Understand About Performance Results

The specific code that emerged from the data regarding participants’ responses to what they understood quality performance results to be was action because each participant’s response indicated what they believed quality was as it pertained to the jobs they performed. The responses included (see Figure 5): meeting or exceeding goals; helping consumers keep their jobs; caring about the job to get expected results; attaining

goals, and meeting or exceeding benchmarks. Based on the responses from the participants, the category remained service delivery and was further broken down into the concept of performance as each participant described the expected outcome if job tasks were performed well.

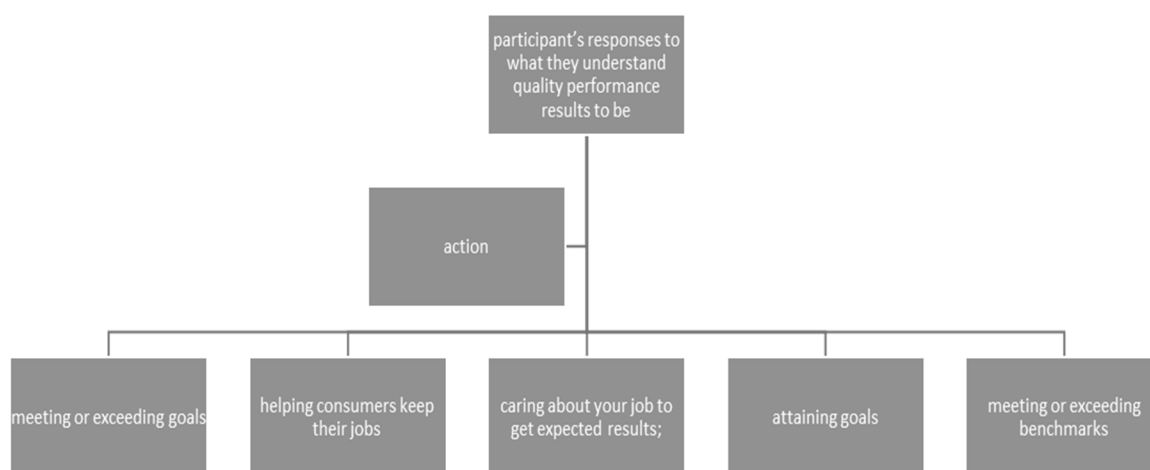


Figure 5. Participants' responses regarding understanding of quality performance results.

Participants' Responses about Customer Satisfaction Data

The specific code that emerged from the data regarding participants' responses to what they knew about collection of customer satisfaction data within the organizations was consequences. The responses included (see Figure 6): there should be a better way to determine performance because being behind in tasks does not mean individuals are not doing a good job; information is used to better skills and the way services are provided; information used to teach and train staff; unsure; and the agency does not have a

mechanism to collect true data about services. Based on the responses from the participants, the category was results and was further broken down into the concept of performance management as each participant described how they felt customer satisfaction data were used to rate job performance.

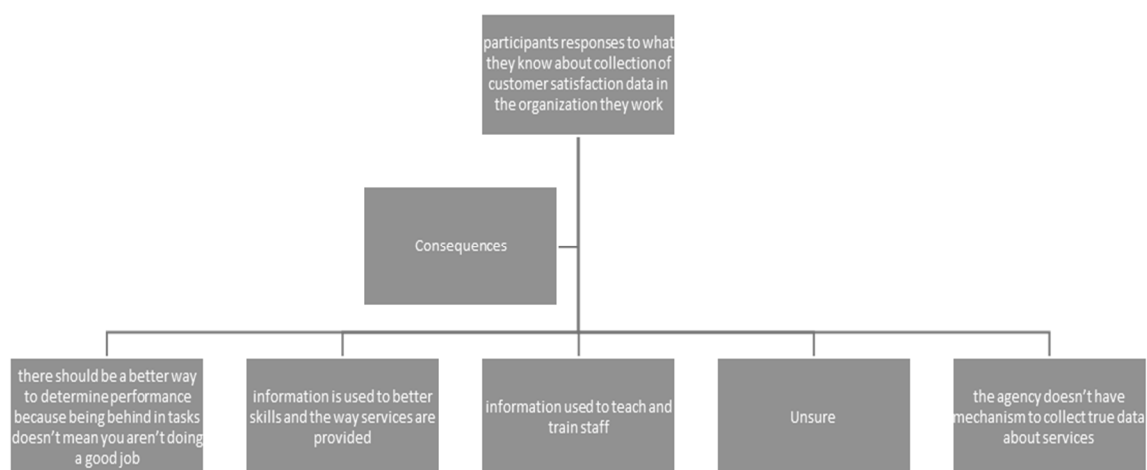


Figure 6. Participants' responses regarding collection of customer satisfaction data.

Evidence of Trustworthiness

To provide evidence of trustworthiness, as demonstrated in Table 4 interview transcripts, a code book which was translated into a chart, handwritten notes, and audio recordings were used to ensure the data was believable and accurate. Credibility and transferability were added to the work by using the direct quotes from the participants to describe their responses during the interview process. Direct quotes assisted with providing their perceptions to each interview question. The data was dependable as interview transcripts provided evidence of the exact words from each participant. Participants were provided with a copy of their interview transcripts to ensure the

accuracy of their responses to ensure confirmability. Each participant confirmed the accuracy of his or her transcript and did not want to add to the responses.

Table 2

Criteria for Trustworthiness of Qualitative Research

Criteria	Evidence
Credibility	Quotes from participants, interview transcripts
Transferability	Thick descriptions, purposive sampling
Dependability	Audit trail
Confirmability	Participants provided with a copy of interview transcript

Results

The research question in this study explored how direct service staff who worked in nonprofit organizations understood and perceived the use of performance measurements as required by the federal government. The following research question guided this research study: How did direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance measurements as required by the federal government? Answering the research question could provide useful information to improve efficiency in service delivery in nonprofit organizations required by the federal government to produce performance measurements.

The themes identified below from the interviews were: *activities of being accountable, the meaning of accountability, involvement in service delivery, and*

consequences. The pattern to how each participant answered the interview protocol questions related to how job duties were focused on meeting the expectations of others. When each participant was asked to explain his or her perception of the efficacy of accountability practices in ensuring positive results in service provision, the responses were all related to service delivery and expected outcomes. This section is organized in order of questions asked on the interview protocol.

Activities of being accountable. Brooklyn explained in the interview that accountability meant obtaining successful outcomes, attaining goals, and following up with consumers. Taylor explained that accountability meant logging every minute of her day and making progress notes and home visits. She stated that only using her day for client related services was being accountable. She explained that the accountability practice used at her job was keeping time of daily activities. She explained that she saw performance measurements increasing in the future because shareholders wanted to know where their money was going. She further stated that accountability practices “ensure that the consumers are actually getting services that are actually going toward them. So, everything that we do has to be related to who we are working with to make sure they are actually getting help” (Taylor, personal communication, October 12, 2016).

Adam explained that his perception of accountability practices is that they are not efficient because “everything is so numbers driven” (Adam, personal communication, October 28, 2016). He further stated that accountability practices are not efficient “because there is so much emphasis placed on looking good that providing services is

kind of put on a back seat” (Adam, personal communication, October 28, 2016). Jim explained that the act of being accountable was getting results as expected from shareholders. Jim shared that his job tasks were highly affected by accountability practices because positive results were expected. Participant A explained that accountability practices were “making sure the people we’re accountable for are working, and the people we serve are okay and doing their job” (A, personal communication, November 5, 2016).

The meaning of accountability. Brooklyn stated that accountability practices help workers stay on top of their responsibilities. She further discussed that her job tasks were affected by annual reviews and 6-month reviews. Adam explained that “accountability is the, pretty much the guidelines that are used or undertaken to show if they are nonprofit. Accountability to their donors, the people they serve, or the general public. I think it’s pretty much to build trust in the organization because the public is looking at their every move and it shows them that they are to be trusted” (Adam, personal communication, October 28, 2016). Jim explained that he understood accountability to mean giving proper attention, care, and services to the individuals he worked with. Participant A explained accountability was going by “the handbooks, rules, and regulations” (A, personal communication, November 5, 2016).

Involvement in service delivery. Brooklyn described service quality as providing good service. She stated the organization she worked for focused on service quality by following up with her work tasks to make sure she was doing a good job. When asked if

her organization had contributed to her knowledge in service provision, she stated that she felt the organization she worked for could provide more training to keep employees informed about changes in policy and guidelines.

Taylor explained that service quality was being able to provide services to people that needed them. Service quality was helping people achieve their goals. When asked how the organization she worked for contributed to her knowledge in service provision, she stated, “Sometimes we will do training. We have a lot of people come in from other agencies to help out.” When asked what she understood quality performance results to be, she stated, “Making sure everything is followed the way it should be followed, like our consumers are able to get what they need” (Taylor, personal communication, October 12, 2016). Taylor was unsure about the collection and use of customer satisfaction data.

Adam explained that “service quality means providing a high product to an individual or to whomever I am actually working with” (Adam, personal communication, October 28, 2016). Adam stated that he believed in going over and beyond to provide exceptional services. Adam stated, “I really think that it is less effective to a certain extent because everything is, so numbers driven. I think a lot of the time that so much emphasis is placed on the fact that this is a nonprofit organization and we’re held to a certain standard because of the fact that we are a nonprofit and have to answer to so many people. There is so much emphasis placed on looking good that providing services kind of takes a back seat” (Adam, personal communication, October 28, 2016).

Jim explained that proper education was key to service delivery. He stated, “Education is aligned in services and training” (Jim, personal communication, October 28, 2016). He stated that, in addition to education, individuals must have passion for what they do to be successful in providing quality services. Participant A explained that her perception of providing quality service was “checking up on consumers, and to make sure I meet their expectations of what I am supposed to be doing” (Participant A, personal communication, November 5, 2016). Participant A further explained that she did everything in her power to help the people with whom she worked.

Consequences. Brooklyn described that she understands quality performance results as meeting or exceeding goals. She stated that the agency she worked for put a lot of pressure on outcomes and the number of cases that are closed annually. Brooklyn stated that customer satisfaction data were collected by means of surveys that were mailed out at the closure of a case. She stated the surveys did, in fact, affect annual performance ratings. She stated, “The surveys will strive you to always have some type of good customer service when it comes to service provision” (Brooklyn, personal communication, October 12, 2016). She ended the interview by stating, her opinion is that performance could be better measured without the use of appraisals to determine how well a job is being done. “Just because you might be behind in a task or not meeting standards in a certain area doesn’t mean that you’re not an overall good service provider” (Brooklyn, personal communication, October 12, 2016).

Taylor explained that consequences of not providing quality services were customer complaints. Adam explained that a consequence of him not performing to the best of his ability was that the organization he worked for gets a bad reputation. Jim explained there were repercussions of not meeting customer satisfaction. He stated service providers try to deescalate customer complaints as best they can. He stated one way of doing this was by giving customer choices. He stated, “Maybe they may want to work with someone else in the agency to see a better outcome. If they don’t take that, then we can try to refer them to another agency that can better serve their needs” (Jim, personal communication, October 28, 2016). Participant A was direct in her answer and stated the consequences of not meeting expectations results in write-ups, points, and terminations.

Participant Concluding Statements. After each interview, the participants were asked if there was anything else they would like to add to their comments or to the interview about their experiences and/or perceptions of performance measurements in nonprofit organizations. Adam was the only participant who had concluding remarks. He stated, “The only thing I would add is, unfortunately, I harbor on quality and quantity and I feel too much emphasis is placed on quantity instead of quality. I think we need to put more emphasis on helping the individuals, if it’s one or two that we help a month and not worry about my benchmark that says that I have to help 20 and I’ve not met that benchmark” (Adam, personal communication, October 28, 2016).

Summary

The purpose of this study was to contribute information about employees' perceptions of performance measurements in nonprofit organizations. This study was intended to demonstrate that a greater understanding is needed about performance measurements used in the nonprofit sector to measure organizational performance. I argued that an understanding of performance measurements' use should not only come from theory and reasoning but also from what individuals working in nonprofit organizations think. I specifically focused on the perceptions of direct service workers who provided services to the public to gather information about their use and knowledge of performance measurements in service delivery.

There were five questions on the interview protocol used in this study to gather data. The first question asked about participant understanding of nonprofit organization practices. Each of the five participants related their answer back to the theme of *activities of being accountable*. Each participant described his or her work tasks as being one of the organizational accountability practices used in the agency in which he or she worked. The question for this study asked how do direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance measurements as required by the federal government? From the interviews, I learned that direct service workers understood the idea of performance measures and were aware that they were used in the agencies in which they worked. The direct services workers I interviewed understood accountability practices to be accountability to the public, goal

attainment, and having happy consumers. When probed further for this question, the participants were asked to explain their perceptions of efficacy of accountability practices in ensuring positive results in service provision. The responses were that the practices were not effective because they were numbers driven, made sure providers followed up with consumers, were only related to client services, and caused providers to get good results from consumers and management teams.

The meaning of accountability theme was derived from the participants' responses on question two and three regarding how aware they were of the accountability practices used in the organizations. The participants responded they were aware of practices, such as annual reviews, guidelines, benchmarks, getting help staying on track, tracking daily activities to account for work time, and write ups and terminations. Each participant was also asked for one suggestion to enhance the use of performance measurements in nonprofit organizations. Four of the people interviewed responded there needed to be better communication or there was a need for more training.

Involvement in service delivery theme was developed as I learned from this research study that each participant perceived quality service as how well each individual performed his or her job. The responses provided to the question of "What is your definition of service quality?" were: following policy manual, trainings, providing a high product to individuals worked with, being able to provide services to people that need them, helping people achieve their goals, providing good service, and making sure consumers are keeping their jobs. Literature suggested there was a lack of empirical

evidence on how performance measurement improved performance (DeGroff et al., 2010). Literature by Mikesell (2011) also informed that a standard guideline of agencies was to make their goals known to the public as well as an explanation of how those goals would be met. As suggested by Acar et al. (2012), I interviewed direct service staff to gain an understanding of performance measurements from their perspectives and not only from reasoning and theory. *Consequences* was developed as a theme through conversation with professionals who worked directly with consumers to provide services. Their perceptions demonstrated they felt performance measurements were used for meeting external expectations and if they didn't there was a consequence to themselves or the organizations they worked for. Based on the data, it also became apparent that staff value training and open communication with management to perform their jobs more effectively.

In chapter 5, I reiterate the purpose and nature of the study as well as why it was conducted. In addition, I discuss interpretations of the findings, using this section to present findings in the context of principal agent theory. I also discuss limitations of the study, recommendations, and implications for further study.

Chapter 5: Discussion, Conclusions, and Recommendations

Introduction

This qualitative study was conducted to explore the perceptions of direct service staff regarding performance measurements in service provision. I explored how staff in nonprofit organizations linked their individual contributions to the overall goal of providing quality services. This exploration was achieved by examining their understanding of stated accountability and performance measurements in the organizations for which they worked.

Data from the interviews showed that direct service staff understood accountability practices to include being responsible and answering to others. The participants also described performance reviews as accountability practices used in their organizations to make sure that staff were performing well. Direct service workers associated service quality with how well they performed their work tasks in the delivery of services. Likewise, the participants described their understanding of quality performance results to be when their job tasks were performed well. Lastly, individuals felt that collection of customer satisfaction data was used to rate job performance.

Interpretation of the Findings

My starting point with this study was recognizing a need in nonprofit organizations to improve service delivery and a gap in the literature researching employees' views of accountability practices as it relates to service provision in nonprofit organizations. I explored in what manner direct service staff in nonprofit organizations

suggest their individual contributions are to the overall goal of providing quality service by examining their understanding of performance measurements and accountability; thereby, filling an empirical gap in research documenting employees' views of accountability practices. This study has added to nonprofit literature by documenting direct service staff experiences with performance measurements and their interpretation of gaps that exists between policies and practices of accountability.

The research question asked, how do direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance measurements as required by the federal government? The phenomenological approach, selected to guide this research, aided in gathering information on issues the federal government (principal) outlined as standards to improve service delivery in nonprofit organizations (agent). In the relationship between principals and agents, agents are expected to pursue the interests of the principal and report their actions to them (Coule, 2015). This study provides qualitative information from the direct service staff perspective regarding the use of performance measurement in daily work tasks, their understanding of accountability practices, as well as what they perceive service quality and quality performance to be. The specific standards focused on were service quality, performance results, and customer satisfaction. Findings of this study focus on reported perceptions, knowledge, and attitudes about accountability practices to determine if tasks performed by direct service staff, in their opinions, focused on service quality, performance results, and customer satisfaction.

Understanding of Accountability Practices

To explore how direct service staff in nonprofit organizations trace their individual contributions to the overall goal of providing quality service, I began interviews by getting participants to consider what leads them to perform and complete work tasks. The direct service staff sampled in this study agreed there is value in using performance measurements. One of the main topics that my participants highlighted was that the nature of accountability practices keeps the focus of their job on obtaining positive outcomes. Examples of their responses include: [When we are assisting our consumers and employ a positive outcome] by participant Jim, [I am given certain guidelines to follow as far as the effectiveness of my job] by participant Adam, [Ensure that measures are put in place for successful outcomes], by participant Brooklyn, [Keep track of what I'm doing every day, and every minute of the day], by participant Taylor, and [Make sure the people we serve are doing okay], by participant A. Principal agent theory defined accountability as “the means by which individuals and organizations report to a recognized authority and are held responsible for their actions” (Coule, 2015, p. 78). The recurring focus by participants on outcomes demonstrates that direct service staff are aware their performance is measured as an accountability practice and the goal of their job is to get results. In addition to the focus, it is also important to note that principal agent theory defined accountability as “the means by which individuals and organizations report to a recognized authority and are held responsible for their actions” (Coule, 2015, p. 78).

Performance Results

The participants in this study understood an accountability practice used in the organizations they work is measuring how well they performed their job tasks. Seldon and Sowa asserted the performance appraisal is the centerpiece of managing performance and can help staff become better at completing their job tasks (2011). Participants were asked how performance measurement indicators affected their job tasks and what corrective measures are used when performance expectations are not met. Four of the 5 mentioned annual reviews with superiors as a way their job tasks are affected. Findings of the current study confirm knowledge that performance appraisal can be useful in assisting staff better complete job tasks. For example, Seldon and Sowa suggested feedback from appraisals should be provided to employees that clearly identifies expectations and guidance on meeting performance expectations (2011). Participant Brooklyn reported if staff don't meet performance goals, a statement must be provided to management that outlines how goals will be met in the future. She states she thinks the organization could do a better job with determining staff performance without appraisals. She informed me that not being up to organizational standards in an area doesn't mean you aren't doing your job well. She stated "they are just looking at what's on paper but if they could actually see or actually give more face to face with the consumers I guess... There could probably be something more in me than what's on paper or what they see from the appraisal form" (personal communication).

Adam reported that meeting with management is a measure in his organization to enhance and provide better services. Although Jim didn't elaborate on the question of how his job tasks are affected by performance measurement indicators, he did reply that effective communication is one way his employer could better improve performance. Findings of the current study confirm that communication regarding the function of performance management can influence the intended benefits of using performance measurements. The focus of participants on communication from management, demonstrates the need for clearly identified goals and expectations regarding performance of job tasks. Nonprofit organizations' failure to understand the specific purpose and use of performance measurements further magnifies inefficiency in organizational performance (Brown, 2011; Khalil & Adelabu, 2012; Martin & Frahm, 2010; Newcomer et al., 2012; Seldon & Sowa, 2012; Taylor, 2011).

Service Quality

While inefficiency in service delivery is magnified by not having clear understanding of performance expectations, it is important to explore how staff deliver services. Staff were asked how the organization they work for focus on service quality, contribute to knowledge in service provision, and for their definition of service quality. Some of the responses for their perception of service quality were: following up with consumers on a regular basis, checking with consumers to meet their expectations, following policy manual and getting training, providing services to people who need them to achieve their goals, and high product or level of services to individuals. The

highlighted focus in participant responses was making sure consumers are satisfied.

There is very little past research conducted in nonprofit organizations about what affects performance, beyond fiscal accountability (Geer et al. 2008). These findings provide information from the perspective of direct service staff regarding how they complete job tasks.

Seldon and Sowa (2012) provided findings that the achievement of organizational goals depends upon staff performance. As a contract manager, the government measures the results of human service organizations' service provision and holds them responsible for performance measurements (Krauskopf & Chen, 2010). That being the case, insight on staff performance is significant. In relation to the peer reviewed literature and my participant responses, it seems clear that service quality is determined by meeting the objective of a positive outcome.

Customer Satisfaction

Therefore, research into consumer satisfaction is important because vital decisions regarding service delivery and budgets are based on the opinions of consumers.

Consumer satisfaction scores are becoming popular for use in budget allocation and for motivating service reform (Van de Walle & Van Ryzin, 2011). Participants were asked what they know about the collection of customer satisfaction data in the organizations they work. Taylor responded when a customer is not satisfied they call in to complain about not getting help or if something has gone wrong in their group home. She states one way to improve customer satisfaction is to get everyone in the organization working

together and flowing communication so if there is an issue, everyone is on the same page. Brooklyn stated the organization she works for mails out surveys to consumers to gather satisfaction data.

Adam stated the organization he works for mails out customer surveys. Adam stated when customer satisfaction is not obtained it brings the whole organization down because people talk about their negative experiences. He stated customer satisfaction could be improved if management conducted their own follow up with consumers after consumer surveys were received. He reported that a conversation would gauge feedback better than a survey to determine the quality of service provision. This perception from Adam related to peer reviewed literature that indicated the trustworthiness of an organization could be linked to its performance based on how individuals judged and valued the services being provided (Salminen & Ikola-Norrbacks, 2009). Not only is an organizations reputation affected by how individuals judge service provision, but also governmental ability to meet public needs.

GPRA was founded because of Congress agreeing that inefficiency in service provision undermines consumer confidence in the government's ability to address public needs. Participant A reported the organization she works for does long term follow ups with consumers who have received services. She stated she thinks customer satisfaction could be best improved by always having communication. Participant Jim stated the organization he works for takes unsatisfactory reports from consumers as opportunities to provide individual training to staff to promote better service delivery.

Seldon and Sowa (2011) criticized the gap in research on performance measurement systems in nonprofit human service organizations. The authors argued there is a lack of information on how performance measurement systems are managed. The direct service staff experiences and perceptions in the current study fills this gap by documenting evidence of how service quality, performance results, and customer satisfaction is a focus of performance measurement systems in nonprofit human service organizations. Findings of the current study confirm nonprofits are using performance measures to focus on customer satisfaction. Since the 1980s, performance measurements have been pushed by the federal government to increase accountability and efficiency in nonprofit organizations (Hvidman & Andersen, 2013). According to the federal government, performance measures are intended to “improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction” (Government Performance Results Act of 1993, n.d.).

Based on the literature and current findings there is need to address articulation of program goals and performance at the direct service staff level to ensure clear communication about expectations. It is my assertion that in addressing direct service staff with clear communication regarding organizational goals, any gaps they perceive between policies and practices of accountability can be filled. The success of individual programs is based on performance indicators identified through the development of strategic plans. Benchmarking and data collection improvements are two activities cited in the GPRA that measure performance (Davis, 2002).

Based on legislation, performance indicators are required to measure organizational performance. Interestingly, participants of the current study identified gaps between policies and practices of accountability they perceived as impediments to improving organizational performance. Findings from the current study indicate the process of gathering outputs for performance measurements do not accurately reflect service quality. Brooklyn stated customer satisfaction and performance could be better if staff were not pressured for outcomes on services that aren't quickly accomplished such as finding employment for consumers. Adam stated accountability practices aren't effective regarding service provision because more emphasis is on quantity rather than quality. He asserted emphasis needs to be placed on consumer needs instead of benchmarks and production goals. The GPRA makes it clear that "insufficient articulation of program goals and inadequate information on program performance" make it difficult to improve program effectiveness and efficiency. (Kautz et al., 1997, p. 365).

In conclusion, findings of the current study suggest direct service staff perceive a meaningful relationship between their job performance and organizational performance. Based on the findings of this study, direct service staff working in nonprofit human service organizations understand and perceive the nature and value of using performance measurements as required by the federal government in several ways: 1) Direct service staff perceive the nature of performance measurements in their awareness of accountability practices 2) Direct service staff perceive the nature of performance measurements by participating in annual performance appraisals with management to

evaluate job performance, 3) Direct service staff understand the value of performance measurement because assigned work tasks include a requirement to obtain positive outcomes for specific job tasks, which resulted in staff focusing on consumer satisfaction.

Limitations of the Study

There were several limitations to this study. First, the study did not produce generalizable data as is typical of phenomenological research. Second, not all participants effectively answered the questions due to a lack of knowledge about performance management in their organizations. Last, the quality of findings may be too broad to address specific circumstances in varied nonprofit human service organizations.

The data were not generalizable because the sample used to obtain the data was small, with varied levels of experience. Participants were provided with a screener guide to determine if they were eligible for participation. The participants had to have worked as a direct service provider for at least 3 years, worked directly with customers on a daily/weekly basis, prepared/maintained service reports regarding customer progress, and either planned, organized, or led services, programs, or activities for customers. Second, because of the varied levels of experience and the differences in organizations, not all questions were answered effectively during the interviews. As interview transcripts were being coded, I noticed the individuals with longer work history understood more about the process of performance management and had better developed perceptions to articulate and gave more meaning to their responses. Last, I chose participants from medium sized human service organizations in the Birmingham area. Smaller or even

larger nonprofit organizations with complex units and greater diversity may not benefit from this study because of the specific circumstances each organization may face or the vast differences in the way performance management is conducted in organizations. Medium sized organizations were chosen for this study to increase the participant pool because there were fewer small and larger organizations to recruit from. Limitations could have been overcome by being more specific with the screener guide to include questions for participants to explain their daily work tasks.

Recommendations

Based on the aforementioned limitations, I would recommend using a sample of participants with at least 10 years of working experience to obtain a deeper level of knowledge. Based on my experience with the participants in this study, those having over 10 years of service were able to better verbalize their perceptions based on the vast experience working in the field had provided them. “The problem of phenomenology is not how to get from text to meaning but how to get from meaning to text” (van Manen, 2017, p. 813). Van Manen (2017) suggested what is important in phenomenological exploration is focusing on how a specific phenomenon is lived out in the consciousness. The two most experienced participants were more vocal and knowledgeable about processes in the organizations for which they worked. The experienced workers had clearly developed perceptions about efficacy and shared how their years of experience shaped their work ethic and level of quality they provided in the workplace.

I would also recommend adding a survey to the screener guide to collect background information on job duties. Van Manen (2017) asserted that data in phenomenology were examples. He stated these examples required probing, analysis, investigation, and study. “Phenomenological examples are usually cast in the practical format of lived experience descriptions: anecdotes, stories, narratives, vignettes, or concrete accounts.

Phenomenological examples are always carefully taken from experiences” (van Manen, 2017, p. 814). I would suggest respondents complete a survey prior to the interview to help determine the skills used in their professional fields. For example, the survey could assist with identifying the specific types of measurements and trainings that were provided in the organizations for which they worked. The survey could also gather information about daily work activities, such as case management activities and customer interactions, to help with gathering data about firsthand experiences. Participants could better assist with the scientific study of a phenomenon by giving this specific information (Heavey et al., 2012).

Summary

This study examined the perceptions of direct service staff who work in nonprofit organizations and their understanding of performance management. Specifically, how direct service staff in nonprofit organizations link their individual contributions to the overall goal of providing quality service. Each participant in the study had an understanding of accountability and responded similarly in their perception of the nature and value of using performance measurement. Awareness of accountability practices

used in the organizations prompted most of the staff to remain focused of performance and keep track of outcomes. Most of the staff understood the goal of their job was to get results. Their understanding of the nature of accountability practices was to the extent of the activity of being accountable in the performance of job tasks. Each staff indicated they understand their job tasks to be affected by performance measurement indicators. Likewise, each participant described quality service delivery in relation to how well they completed job tasks. Three of the staff perceived staff training to translate into better outcome measurements. One of the staff perceived value in performance measurements because unsatisfactory performance creates teaching opportunities to educate and build better employees. Overall, all the staff perceived value in performance measurements because their efforts to attain satisfactory measurements led to quality results for the consumers they serve.

Implications

The focus of this study was to contribute information about employees' perceptions of performance measurements. This study explored how direct service staff in nonprofit organizations trace their individual contributions to the overall goal of providing quality service by examining the staff's understanding of accountability and performance measurements. This was done by interviewing direct service staff to gather information about accountability practices used in their organizations, their perceptions

regarding service quality, performance results, and focus on customer satisfaction in the nonprofit organizations they work.

Accordingly, one contribution of this research is that it provides empirical data on the efficiency of performance measurements from a source other than theory and reasoning. Khalil and Adelabu stated organizations need institutional reform to develop and engage staff in change processes, so they can deliver efficient services (2012). This study's focus on a small number of direct service staff who have been working for a minimum of three years warrants attention in interpreting the findings. Still, with the consistency in results, implications can be drawn on the understanding individuals have about how their individual contributions promote the goal of providing quality service based on an examination of their understanding of accountability and performance measurements.

Implied in the findings is the notion that direct service staff desire support and guidance from management to build their knowledge in service delivery. Based on the perspective of the participants in this study, I conclude that clear performance expectations and targeted training for direct service staff have the potential to improve efficacy in service delivery. By applying the perspective of the direct service staff; trainers, consultants, and others can utilize the information to design tools and initiatives surrounding inefficiency in service delivery based on the perspective of workers who are providing services. For example, trainers could take note that more time should be spent

making sure employees are aware of accountability practices and how those practices affect performance individually and collectively.

Empirical findings suggested that performance measurements were not effective in nonprofit organizations because of the organizational differences in private and public organizations, such as private organizations having economic incentives to use performance measurement data and private management having autonomy in the use of performance information (Hvidman & Andersen, 2013). The findings suggest that performance measurements do matter and work in nonprofit organizations, even though the incentives vary in nature with the type of organization. Nonprofit employees aren't rewarded with monetary compensation as private employees would be, but findings suggest staff would appreciate more training resources and opportunities to do their jobs well to provide quality services and comply with accountability practices. Data indicates that many of the staff that participated in this study understood performance measurements are used in their annual job appraisals that can affect pay and promotion.

Acar et al., (2012) asserted understanding the efficiency of nonprofit organizations performance measurements should come from service workers as well as from reasoning and theory. Efforts to make changes in service delivery and organizational accountability could be more powerful if efforts were consistently made to examine what and who is on the inside of an organization and make changes within first. This internal effort can ultimately provide data for informed decisions about the use of

performance measurements in nonprofit organizations based on the feedback provided by those who work in service delivery.

This study offers qualitative information regarding service delivery in nonprofit organizations from the perspective of the individuals who deliver them. The findings of this study provide an important contribution to understanding how direct service staff perceive accountability and their roles in adherence to it. However, these findings raise more questions as to how organizations can better provide quality service in the nonprofit sector. This study could be built upon by investigating the impact leadership has on the development of clarity of direct service staff understanding and correctly utilizing performance measurements to deliver efficient services to the public.

Investigating compliance with federal performance measurements can begin dialogue toward making effective changes in the provision of public services. It is important to investigate if organizations understand accountability practices to ensure practices are not only meeting the needs of stakeholders but are delivered with standards that provide efficient delivery to the public. Considering a universal training module for nonprofit organizations may assist with ensuring a collective understanding of accountability practices, the operation of performance management, and the provision of quality services.

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Appendix A: Screener Guide

Screener Guide

Please complete the questions below and return with the Informed Consent form for our scheduled interview. Again, thank you for agreeing to participate in this interview.

Have you worked as a direct service provider for at least three years?

Yes

No

Do you work directly with customers on a daily/weekly basis?

Yes

No

Do you prepare/maintain service reports regarding customer progress?

Yes

No

Do you plan, organize or lead service programs or activities for customers?

Yes

N

Appendix B: Recruitment Letter/Email

Recruitment Letter/Email

Dear Human Service Professional,

I am a doctoral student in the Human Service department at Walden University. I would like to invite you to participate in my research study, Exploring Perceptions of Accountability Practices Used in Social Services to help gain a better understanding of current accountability practices within the human service programs. Your participation is optional, but would be greatly appreciated to fulfill an educational requirement and add to the growing literature in human services.

As a participant, you will be asked to participate in an interview that would last 30 to 45 minutes. This interview should cause you no discomfort and you would be provided a copy of the interview questions after confirming your participation. The place for the interview will be a mutually comfortable private to semi-private setting. Any information obtained in connection with this study will remain confidential. Aliases will be assigned to assure strict confidentiality in order to prevent your association in any way with the research findings.

If you are interested in participating in this study or would like to obtain more information, please feel free to contact me at 205-563-1149 or email me at tankiya.williamson@waldenu.edu. I would love to hear your story.

Appendix C: Interview Protocol

Interview Protocol

Project: Phenomenological investigation: Understanding and perceiving the utilization of performance measurements.

Date: _____

Time: _____

Location: _____

Interviewer: _____

Interviewee _____

What do you understand nonprofit organizations accountability practices to be?

Probe- What are some of the accountability practices used in the agency you work for?

Probe-Explain your perceptions of the efficacy of accountability practices in ensuring positive results in service provision.

Probe-How are you rated on your compliance with accountability practices?

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As a direct service worker, are you aware of the accountability practices used with the organization you work for?

Probe- What are the nonprofit accountability practices used in your organization?

Probe- How do you see the future of performance measurements in nonprofit organizations?

Probe- What is one suggestion you would make to enhance the use of performance measurements in nonprofit organizations?

Probe- How are your job tasks affected by performance measurement indicators?

Probe-What are the corrective measures used in your agency for not meeting performance expectations?

As a direct service worker, what is your definition of service quality?

Probe-How does the organization you work for focus on service quality??

Probe- How do you think your work tasks correlate with improving service quality?

Probe-How do you perceive your development or knowledge in service provision?

Probe- How has the organization you work for contributed your knowledge in service provision?

What do you understand quality performance results to be?

Probe- What are the expected quality performance results in the organization?

Probe: How well you believe those performance results are being met?

Probe- What is your perception of what happens when customer satisfaction is not met?

Probe- What is one suggestion you could make as to how best to improve customer satisfaction and promote performance standards?

What do you know about the collection of customer satisfaction data in the organization?

Probe- How are customer satisfaction data used to promote performance standards of improving service quality?

Probe- How are customer satisfaction data used to promote performance standards of improving service quality?

Probe- Is there anything else you would like to add to your comments or to this interview about your experience and/or perceptions of performance measurements in nonprofit organizations?

Appendix D: Request for Interview Space

Request for Interview Space

Dear Librarian,

I am writing this email to make a request to use a small office or conference room in your library for the purpose of conducting an interview. The interview would last between 45 minutes to an hour. I would need to have a table and two chairs to conduct the interview. I would like to use the space between the hours of -----.

Please feel free to reach me at 205-563-1149 in order to discuss any questions or details like charges and other requirements. Thank you very much. Look forward to hear from you soon.

Sincerely,

Tankiya Williamson

Appendix E: Interview Transcript

T. Williams Transcript No 4 on 11-5-2016

Adam: Hello.

Interviewer: Hi, Adam. This is [Tankia 00:00:06] Williamson. How are you?

Adam: I'm fine. How are you?

Interviewer: I'm doing well. We're going to start your interview. I'm going to ask you a few questions. It shouldn't take any more than about 15 minutes, okay?

Adam: Okay, no problem.

Interviewer: All right, so the first question is, what do you understand non profit organizations accountability practices to be?

Adam: I think that non profit organizations accountability practices is the, pretty much the guidelines that they use or undertake to show if they're non profit. The accountability to their donors, the people they serve or the general public. I think it's used pretty much to build trust in the organization because the public is looking at their every move and it shows them that they are to be trusted.

Interviewer: Okay, that's a good answer. What is your perception of how efficient accountability practices are in providing results when organizations are, you know, giving services to consumers?

Adam: Ask the question one more time.

Interviewer: What is your perception of how affective accountability practices are in, you know, giving service provision? Like, how affective are they?

Adam: I really think that it is less effective to a certain extent because everything is so numbers driven. I think a lot of the time that so much emphasis is placed on the fact that this is a nonprofit organization and we're held towards a certain standard because of the fact that we are non profit because we answer to so many people.

For example, just the general public to other charities who have donated and because of that there is so much emphasis placed on looking good to providing the service kind of takes a back seat.

Interviewer: Okay, so let's go to the next question. As a direct service worker, are you aware of the accountability practices used with the organization you work for?

Adam: Yes. I'm aware because what I do I am given certain guidelines to follow as far as the effectiveness of my job at the segments of my performance. There are guidelines, there are benchmarks that I am expected to meet as far as, for example, if I use the word closure, which means if I'm expected to meet with a certain number of individuals, then that is one benchmark as far as how many people I've met with in a span of a month, let's say.

Then there are other benchmarks as far as the services or the assistance that I've provided with those individuals. If it's job placement, well how many people have I assisted with actually applying for a job, which is one benchmark and actually getting a job is another benchmark. All of this is I'm made perfectly aware of this is what I'm expected to do in my role that I have.

Interviewer: Okay. What are some corrective measures for not meeting those goals or those benchmarks?

Adam: Corrective measures would be looking at my plan that I have put in place for myself. It is probably teaming up or pairing up with

someone who has been in the field or have been performing the exact functions that I currently am expected to do but probably have been doing it for a little longer. It is a mentorship to shadow another individual. To look at what they do in order to meet those benchmarks or to meet those standards that they have. It is conversation dialogue with upper management and it's all about look at ways to improve or to enhance some of the services that I can provide so that I can provide a better service.

Interviewer: Okay. The next question, as a direct service worker what is your definition of service quality?

Adam: Service quality to me means providing a high product to an individual or to whomever I am actually working with. For example, if I am in the public eye and I'm working with individuals, then for me, it is making sure that I go over and beyond to provide exceptional service to every individual that I come in contact with.

Interviewer: Okay, so how do you perceive your development in service provision or your knowledge in providing quality services?

Adam: My development and knowledge pretty much comes from background or experience. If I did not have over 15 years of customer service experience, if I didn't have over 10 years of experience working out in the community, then I think I would not be successful in the field that I'm in right now. In order for anyone to be successful, especially when you're dealing with accountability and non profit organization, you have to have a certain drive or a certain heart for what you're doing. You have to have a buy in and the buy in is the fact that you have been out there and you know what it takes to be effective.

Because you've been out there, you've done it, you have a certain level of accountability that you hold yourself to. If you have accountability on yourself, then there won't be a problem as far as accountability as far as the nonprofit organization is concerned.

Interviewer: Okay, so let me ask you this then. How has the organization you worked for contributed to your knowledge in service provision?

Adam: The organization have provided me with a certain level of training. They have put me in contact with individuals who have already been doing this type of service for a number of years and they attempt to provide guidance that will enhance or provide me with a support mechanism so that I can be a better employee as far as what I'm doing for the public.

Interviewer: Okay. Next question, what do you understand quality performance results to be?

Adam: Quality performance results to me would be if we were to go back to one of the other questions we were talking about benchmarks. We were talking about performance guidelines. Quality, unfortunately, it's quality and not quantity and I think with a lot of agencies their quality is more quantity than quality. When I say that they put more emphasis than they do on actually providing a higher level of service that can be appreciated by the population that we service.

But to answer your question, quality would mean that you are actually meeting or excelling above those benchmarks or those production numbers that you were already made aware of prior to actually starting that position.

Interviewer: Okay, so what is your perception of what happens when customer satisfaction is not met?

Adam: When customer satisfaction is not met it, unfortunately, gives the entire organization a black eye, or it brings the entire organization down because we as a people know that if you have a positive experience at a place, then you might tell one or two people. If you have a negative experience at a place you will tell everybody that you know. If the word gets around from an individual or entity that you did not meet their expectations, then it only pulls the organization down because it goes back to quantity and it goes back to quality. What are we focusing on more? Are we focusing on the quantity because I have to make so many closures or I have to meet with so many people in a month or are we focusing on

quantity that I'm providing quality service. That I'm making a difference in the life of some of the people that I'm meeting with on a daily basis.

Interviewer: Okay. Last question. What do you know about the collection of customer satisfaction data in the organization? How does the organization get that data from customers?

Adam: As far as in this organization I know that after so long after services is provided the individuals that I assist are mailed a survey that can either be anonymous or they can put their name on it. The survey is just a rating scale, maybe 1-5, based on a few questions as how did I perform or based on the services that I provided. I think the majority of those questionnaires or those surveys are probably tossed and they are not returned by the individual. Because I don't think the individuals really think that their, of course, their feelings would make a difference.

The problem with that is, for most individuals, if they have a bad experience they will make sure to fill out the survey or fill out the questionnaire and send it back because they want people to know that they had a bad experience and note exactly what happened to make that experience a bad experience. On the other hand, if they had a wonderful experience everything was taken care of, all their needs were met, they would not fill it out because they don't think it's a big deal.

Unfortunately, I think the agency probably drops the ball because they don't have a true mechanism or a true collection of data that will be able to put a scale on the performance of the quality of services that is provided.

Interviewer: Okay, so how do you think the agency could better use the information to improve service quality?

Adam: I don't know of a way that they could actually better that part. I think it would go into if supervisors or managers are the ones who are looking at the return documents as far as a survey or a questionnaire, I think that maybe a manager or a supervisor should

do a follow up on their own. Maybe they should call them? Maybe they should have a conversation with that individual to see was their level of expectation met by the representative that assisted them. I think with a dialogue from someone you would get more positive feedback or you will get a more true feedback on the quality of services provided and not just expect an individual to take a survey and bubble in a response and then mail it back. Especially if you're not sending them a self addressed stamped envelope, then you know it's not going to come back. Even if I was on the other end and you mailed me a survey or a questionnaire to complete and I was expected to complete it then address an envelope, then pay for a stamp I wouldn't mail it back either.

Interviewer: Okay. Okay. Is there anything else you would like to add to this interview or to any of your responses?

Adam: The only thing I would add is unfortunately I harbor on quality and quantity and I really feel that too much emphasis is placed on quantity instead of quality. If yeah, we are required to provide a certain service. We are expected to provide a very high level of service. We are expected to provide exceptional customer service to everyone we come in contact with, but at the end of the day, if we've not performed services to this individual. If we have not left a lasting experience with this individual then our job has not been done.

I think we need to put more emphasis on helping the individuals, if it's one or two that we help a month and not worry about my benchmark says that I have to help 20 and I've not met that benchmark.

Interviewer: Okay, thank you. This concludes our interview. You have my phone number if you have any questions. If there's nothing else we'll end the call. Okay?

Adam: Thank you very much.

Interviewer: Thank you. Bye, bye.

Adam: Bye.

End of Document

Speaker 1: Good morning, [ESG Skills 00:00:06]. How may I help you?

Interviewer: Hi. May I speak to James? [Pill 00:00:10].

Speaker 1: Hold, please.

James: I'm James.

Interviewer: Okay. Now, this is [Senkia 00:00:20]. Here's the first question, you ready?

James: Mm-hmm (affirmative).

Interviewer: What do you understand non-profit organizations accountability practices to be?

James: What do I ... ? Read that again.

Interviewer: What do you understand non-profit organizations accountability practices to be? Like what's in place to make sure your job well?

James: It's the end result, as a matter of fact. When we are assisting our consumers and employ a positive outcome. We are here to service people from all aspects with certain disabilities. We try to make sure that they have the proper attention, care, and services.

Interviewer: Okay, so what are some of the accountability practices used in the agency you work for? Just positive results-

James: What the accountability is ... the results from the consumers, our direct management teams, and our honesty.

Interviewer: From a scale to 1 to 10, how would you rate your compliance with the accountability practices?

- James: I'll give it about an 8.
- Interviewer: This is the next question. As a direct service worker, are you aware of the accountability practices used in your organization? We talked about that a little bit, so what's the main practice that you use in the agency that you work for to make sure that you're being compliant with your job duties?
- James: One is our shareholders or our stakeholders, because they get the results. Then they hear from the results of the services they'll be getting.
- Interviewer: Do you think your job task are affected by performance test indicators?
- James: Yes.
- Interviewer: Is there a suggestion you can make to enhance performance measurements?
- James: As far as enhancing ... Be a little bit more specific with that, please.
- Interviewer: Like is there a way that you could suggest to shareholders or your employer of how performance measurements could be better used to improve service provision?
- James: Yes, through effective communication.
- Interviewer: Okay, that's a good one. Anything else you'd like to add to that?
- James: No.
- Interviewer: As a direct service worker, what is your definition of service quality?
- James: Service quality is the stagnants of what we try to do, and we follow the policy manual as it relates to what we do and how we do it. Education is aligned in services and training.
- Interviewer: How often do you guys receive training at the organization?
- James: It depends on what that person's specific stronghold is, because you have some people that only deal with the public world, and then you have some people who are behind the scenes. We do intense trainings at least 3 or 4 times a year.

- Interviewer: This is the 4th question, we have one more after this. What do you understand quality performance results to be? According to your agency, what are they expectations to get quality performance results?
- James: Education, having a passion for what we do. The caring that needs in providing quality services.
- Interviewer: What is your perception of what happens when customer satisfaction is not met?
- James: When customer satisfaction is not met, then there are some repercussions. We actually ... once we hear of someone who has discredited or whatever, we try to get down to the bottom of it. We try deescalate it, if possible, by giving the consumer or the customer different options that they can do or they would like to do. Maybe they want to work with someone else, to see a better outcome. If they don't take that, then we can try refer them to another agency that can better serve their needs.
- Interviewer: This is the last one. When your agency collects customer satisfaction data, how is that used to promote and increase in service delivery?
- James: When we receive something that's unsatisfactory from a consumer or a customer, we look at the information and we try to educate and teach that person how deliver quality services. That may means that they might have to go through some sensitivities training or whatever, whatever. Whatever may be appropriate base on the escalation.
- Interviewer: Okay, last one. Is there anything else you would like to add to your comments or to this interview about your experience with performance measurements?
- James: I didn't quite hear you on that one.
- Interviewer: Is there anything else you would like to add to your comments or about your experiences working with performance measurements?
- James: Well, after 24 years of performance measurement, I've seen a lot, over my lifetime, of services. Most of them has been really good, because we believe in trying to promote an employee to render quality service and uphold our model of what we really do. That's the most thing that I could really say. We try to educate everyone that comes in the process, who

want to work in a social service field. We can't stress enough how important of delivering quality service is.

Interviewer: Okay. Well, thank you for your time. If there's not anything else, then this interview ends okay?

James: Okay, then.

Interviewer: Thank you, James.

James: Thank you.

Interviewer: Bye bye.

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T. Williams Interview No 5 Nov 5-2016

Speaker 1: Hello?

Tankiya: Hi, this is Tanyika Williamson, how are you?

Speaker 1: Good, how are you?

Tankiya: I'm doing well. I was calling so we can go ahead and do our interview, thank you for agreeing. Are you ready?

Speaker 1: Yes, ma'am.

- Tankiya: We'll begin with the first question. The first one is, what do you understand non-profit organizations accountability practices to be?
- Speaker 1: Make sure that people we're accountable for are working, and the people that we serve are okay, and doing their job, and to make sure the people we serve are doing okay.
- Tankiya: Okay. How are you rated on your compliance with accountability practices? How do your employers make sure you are following rules and guidelines for your job?
- Speaker 1: By the handbooks. The handbooks, and the rules and regulations.
- Tankiya: Okay. Do you have annual reviews, or are they all ... semi-monthly reviews? How are you rated on your job?
- Speaker 1: We, annual.
- Tankiya: Okay, let's move to the second question. As a direct service worker, are you aware of the accountability practices used with the organization you work for? You just said that there is a handbook that you're given with the rules and regulations in it. Are there any other ways you're expected to learn how to do your job or learn the practices used at your job?
- Speaker 1: Yeah, we take classes to make sure we know everything. Mainly that.
- Tankiya: How are your job tasks affected by performance measurement indicators? How is your job measured to make sure you're doing it well?
- Speaker 1: Not the monthly, but our annual ...
- Tankiya: Your reviews?
- Speaker 1: What did you say?
- Tankiya: Is it your annual reviews, or monthly ...

- Speaker 1: Yeah, yeah, evaluations. Yeah, that.
- Tankiya: Let me ask you this, what are the corrective measures used in your agency for not meeting performance expectations.
- Speaker 1: Like, if we're not meeting our company's expectations, is that what you're talking about?
- Tankiya: Yes.
- Speaker 1: They'll let us know, and if we continue to not do what we're supposed to, then we could possible write-ups, points, termination. That stuff.
- Tankiya: What are their expectations? I wasn't even clear about that. What did your company expect if you do your job well? What is your job?
- Speaker 1: To make sure our consumers are taken care of and that they are in good health, and good everything.
- Tankiya: Okay. Third question. As a direct service worker, what is your definition of service quality? What's good service quality to you?
- Speaker 1: To check up on consumers, and to make sure their expectations of what I'm doing, that I'm making sure what I'm doing everything I can in my power to help them.
- Tankiya: What are some of the ways you help them?
- Speaker 1: By ... helping them better their life, helping them get jobs, helping them maintain those jobs, and just overall to better themselves.
- Tankiya: I know you said that your organization provides training classes. Are there other ways that they have contributed to your knowledge base of how you do your job well?
- Speaker 1: Will you say that again? I'm sorry.
- Tankiya: Earlier, in a question, you stated that your job provides training opportunities for you guys.

- Speaker 1: Yes.
- Tankiya: Is there any other ways that they have contributed to your knowledge in service provision, how to provide service to the consumers?
- Speaker 1: Yeah. Overall, just being there, if I ever have a question, or anything, or any kind of problem, they're always there for me and making sure I'm doing the best job I can.
- Tankiya: Just to clarify, are you saying that a good management team helps you do your job well?
- Speaker 1: Yes, yes.
- Tankiya: Okay. The fourth question is, what do you understand good performance results to be?
- Speaker 1: For them to stay at their jobs, and to make sure that they're doing their jobs, and maintaining ...
- Tankiya: Do you believe those results are being met at your organization?
- Speaker 1: Yes, yes, I do.
- Tankiya: When a customer isn't satisfied, what happens?
- Speaker 1: Like, a consumer isn't satisfied?
- Tankiya: Yes.
- Speaker 1: Oh, oh, we talk to them, ask them why, what we're doing wrong, and how we can basically do it right to help them.
- Tankiya: Is there a suggestion you could make how to best improve customer satisfaction?
- Speaker 1: Is there a suggestion?

- Tankiya: Mm-hmm (affirmative).
- Speaker 1: Communication. Always have communication. I feel like that's the best way, maintain that communication.
- Tankiya: Okay, last question. What do you know about the collection of customer satisfaction data in the organization? Do you guys collect information from your consumers on how well they are satisfied?
- Speaker 1: Yeah, we do long-term follow ups. We keep in touch with them. We make sure they're still happy doing, having a job, and making sure everything's okay with them. We always keep in touch with them. We do the monthly follow ups and things like that.
- Tankiya: Once they let you guys know whether or not they're satisfied, is that information ever used to promote performance standards, or is it ever used to improve service provision?
- Speaker 1: Oh yeah, yeah, definitely.
- Tankiya: How do you guys use it?
- Speaker 1: We can always look back on it, and see where we've done, if we've done something that maybe someone wasn't happy doing, and we learn to fix it, or tweak it, or something like that. We can always use it for the next person. Knowing everybody's cases are different, but then again, we could always go back and look.
- Tankiya: Okay. Last question. Is there anything else you would like to add to your comments or to this interview about your perceptions about performance measurements?
- Speaker 1: No, ma'am.
- Tankiya: Okay, thank you very much for your time.
- Speaker 1: Thank you.
- Tankiya: Okay, bye-bye.

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Appendix F: Hand Coding

	Understanding of Accountability Practices	Aware of Practices Used?	Def. of service quality	Quality Performance	How is Satisfaction Data used?
Brooklyn	Successful outcomes, goal attainment, Follow up with consumers	Help stay on top of what she needs to do, Annual reviews	Good service	Meet or exceed goals	Should be a better way to determine performance. Being behind in tasks doesn't mean you aren't doing good job.
A	Happy customers, compliance	Taking classes, monthly and annual reviews	Checking on consumers to meet their expectations.	Consumers keeping their jobs	Information used to better skills and the way services are provided.
Jim	Getting results and serving people	Unsure	Following policy manual, getting training and being educated	Caring about your job to get expected results	Used to teach/train staff
Taylor	Logging every minute of day	Keeping time of daily activities	Providing services to people who need them to achieve their goals	Goal attainment	Unsure
Adam	Guidelines and accountability to public. Building trust	Guidelines and benchmarks	High product or level of services to individuals	Meeting or exceeding benchmarks	Agency doesn't have mechanism to collect true data about services

Appendix G: Code Book

Code Book: Performance Measurements

Code Word	▲ Definition
ACCOUNT PRACTICES	Accountability practices- logging work day. Getting results, outcomes from consumers and management. People are okay, compliance. Success, goal attainment. Guidelines, building trust.
ACCOUNTABILITY	Aware of accountability practices-because of guidelines, stay on top of activities, take classes to know everything, results from consumers, keeping track of daily activities.
CUSTOMER SATISFACTIO	Customer satisfaction data-Used to teach and train, promote quality. Long term follow-up, job retention, Surveys, performance rating.
PERFORMANCE RESULTS	Performance results- quantity over quality, meeting benchmarks and goals. Consumers keeping their jobs. Caring about results.
SERVICE QUALITY	Service quality-being able to provide services to people who need them. Following policy manual. Meeting expectations of consumers. Good service. High product to individuals.