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# Successful Strategies Ministers Use to Obtain and Manage Foundation and Government Grants

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*Walden University*

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# Walden University

College of Management and Technology

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Rebecca I. Payne

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Walden University  
2018

Abstract

Successful Strategies Ministers Use to Obtain and Manage Foundation and Government

Grants

by

Rebecca I. Payne

MBA, Keller Graduate School of Management, 2012

BS Dual, Syracuse University, 1986

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

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## Abstract

Ministers need a strategy for applying for the millions of dollars in grants available to churches for programs that will benefit communities. The purpose of this multiple case study was to explore the strategies that Christian ministers use to obtain and manage government and foundation grants. The conceptual frameworks were an emergent strategy and the ladder of accountability. Data were gathered from semistructured interviews with 4 Christian ministers in New York State and reviews of sample monthly and quarterly grant accountability reports. Selective coding was the data analysis process. The 3 major themes that emerged from the data analysis were program development strategy, budget review as a strategy, and performance reporting for accountability. Program development strategy emerged as a strategy for the ministers as they sought to determine a demographic to serve via a program activity to obtain grants. Budget review as a strategy emerged as the ministers used their budgets to determine the amount of the grants they needed to support their congregations and to select a grant opportunity based on program viability. Performance reporting for accountability was achieved by using a quarterly reporting form provided by the funder. As more community-focused activities and positive relationships increase within the community, ministers can focus on skills, programs, and strategies. As ministers implement programs that enrich the congregation and the local community, lives are changed, creating positive social change.

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## Dedication

This study is dedicated in memory of my mother, Betty J. Payne, whose unending encouragement and love motivated me to push past my limitations and dare to dream about who I could become and what I could accomplish. I also dedicate this study to my father, Earnest S. Payne who gave me room to blossom and shine and taught me love in forgiveness!

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“To God be the Glory!”

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## Section 1: Foundation of the Study

A minister's role must include both performing spiritual leadership of the congregation and operational management of the church (Guerrier & Bond, 2014). Reporting for charitable organizations must include financial accounting, process accountability, and performance accountability (Yasmin, Haniffa, & Hudaib, 2014). Coupled with management accounting, using strategic planning can help ministers in achieving the church's mission and goals (Rixon & Faseruk, 2012). To achieve financial success, ministers may find it necessary to have funding sources outside of the usual venues to sustain these endeavors. Ministers also address how they will account for the funds they receive and measure the influence of accountability on the administration.

### **Background of the Problem**

Churches usually receive funding primarily from private donations, tithes, and offerings. Some churches apply for foundation and government grants, but this number tends to be small because the ministers perceive the measures that grantors require for accountability create an administrative and staffing burden. Some faith-based organizations lack the administrative ability and the skills to write grants (Hong, 2012). Yasmin et al. (2014) reported larger charities are in a better position to have the resources necessary to prepare accountability reports. In some instances, the ministers' perceptions of an administrative burden can lead ministers to not apply for grants at all and miss out on major funding opportunities.

The strategy used to apply for grants must be in alignment with the minister's and the church's mission and values. Strategic planning is being used more often to achieve

the mission and goals of the church (Rixon & Faseruk, 2012). The amount of attention paid to the overarching effect strategies for grants have on church management, resources, accountability, and financial responsibility is minimal. Researchers have only begun to look at strategic planning in religious organizations (Rixon & Faseruk, 2012). Ministers focus on both the spiritual growth of the congregation, and on funding various programs, activities, and daily operations. Ministers mix their management skills with being the spiritual leader of the church (Guerrier & Bond, 2014). Ministers can determine how they operate their programs based on their skills, management style, and what they believe is appropriate for the church (Guerrier & Bond, 2014).

### **Problem Statement**

The most widely publicized cases of mismanagement and negligence of charitable funds reported in the United States were the direct result of a lack of accountability of a few church ministers (Yasmin et al., 2014). Religious organizations received 1.9% of a total of \$7.05 billion in grants in 2015 (National Philanthropic Trust, 2016), making the need for accountability of the activities and expenditures of the ministers and ministries that much greater. The general business problem that I addressed in this study is that ministers do not seek as many grants as they could from government or foundations to fund their community projects due to administrative reporting requirements. The specific business problem that I addressed in this study is that some Christian ministers lack strategies to obtain and manage government and foundation grants.

### **Purpose Statement**

My purpose in this qualitative multiple case study was to explore the strategies Christian ministers use to obtain and manage government and foundation grants. The target population consisted of four Christian ministers located in New York State possessing successful experience in obtaining and managing government and foundation grants. The implications for positive social change include the potential to increase jobs and job promotions, as ministers focus on programs aimed at providing practical skills in the community. As more community-focused activities and positive relationships increase within the community, ministers can focus on skills, programs, and strategies.

### **Nature of the Study**

I considered qualitative, quantitative, and mixed methods for this study. Qualitative researchers can investigate real-life events in the environments in which the situation or phenomena occurred (Guercini, 2014). The quantitative method requires a hypothesis to determine the validity of a statement or finding and uses closed-ended questions, as opposed to a qualitative method, which has more flexibility with open-ended questions (Chowdhury, 2015). The quantitative method was not advantageous for this study.

Mixed-method research requires the need to integrate and analyze both the quantitative and qualitative parts of the study simultaneously (Guercini, 2014). The mixed method was not conducive to this study because I could use the qualitative method alone to obtain the depth of information needed without the statistical analysis of the quantitative method. The flexibility the researcher has in exploring everyday experiences,

organizations, and processes that can contribute to practical use with the qualitative method (Chowdhury, 2015) made it a viable method for this study.

I considered three research designs for this qualitative study, which were the multiple case study, narrative, and phenomenology. With the multiple case study method, the researcher can explore different cases and identify themes across multiple organizations (Vohra, 2014). Using the multiple case study can make the study heartier as replication occurs for each case's inferences by the other cases (Yin, 2014). Multiple cases replicate patterns that increase the robustness of the findings and strengthens the results (Vohra, 2014). I reviewed process documents and specific strategic efforts Christian ministers used to obtain and manage grants which are not relevant to any specific event. As a result, I selected the multiple case study method for this study.

I did not use the narrative design because I did not need to analyze work events in this study. Using the narrative design allows the researcher to analyze work events that take place in the participants' lives while studying their management practices and their organizational experiences (De Loo, Cooper, & Manochin, 2015). I also did not use phenomenology as the strategies ministers use for obtaining and managing grants are based on precise descriptions of services provided and the ministers' creation of processes for accountability and activity reporting once the grant is received. Phenomenology is both a philosophical and methodological approach to investigating an experience of an event (Ziakas & Boukas, 2014).

### **Research Question**

What strategies do Christian ministers use to obtain and manage government and foundation grants?

### **Interview Questions**

1. What strategies did you use to select and obtain grants?
2. What strategies did you implement to manage the government and foundation grants you received?
3. What strategies have been most successful?
4. What strategies have not worked well?
5. What measures of accountability did you use to manage the grants you received?
6. Which methods of accountability have been successful?
7. Which methods of accountability have not been successful?
8. Do you have anything you would like to add that we have not discussed regarding strategies used to obtain and manage government and foundation grants?

### **Conceptual Framework**

Researchers use the conceptual framework to give context to the interview questions conducted in the study. I used two theories to provide the foundation for this study: the theory of emergent strategy and the ladder of accountability theory. Mintzberg (1978) defined the *theory of emergent strategy* as a sequence of decisions that individuals make to demonstrate consistency over time, and that becomes apparent although the

individuals did not intend to make the decisions. The sequence of decisions came about because, although no strategy existed in the beginning, an unintended pattern in a series of decisions led the organization's leaders to adopt the strategy that emerged (Mintzberg, 1978). The theory of emergent strategy fit this study well because it was not apparent what strategy ministers used to obtain and manage grants at the onset. Ministers revealed strategies that occurred over time, which became the main tools used to obtain and manage the grants.

In the ladder of accountability theory, Stewart (1984) addressed the need for charitable organizations to have a standard of recommended practice made up of five types of accountability: probity and legality, process, performance, program, and policy. Yasmin et al. (2014) expanded on Stewart's model by explaining that accountability represents the relationships people form to explain and account for their actions and to contribute to their management practices. Connolly and Kelly (2011) expanded on process accountability, noting that ministers focus on a course of action in which obtaining the right information at the right time is just as important as the information itself. The ladder of accountability theory fits this study because ministers need to have an established practice in place to manage and document the processes they used to fulfill the grant requirements.

### **Operational Definitions**

*Double bottom line:* Double bottom line is balancing financial sustainability while achieving the organization's mission and goals (McDonald, Weerawardena, Madhavaram, & Sullivan Mort, 2015).



*Faith-based organizations (FBOs)*: Faith-based organizations are organizations that rely on faith to deliver public services (Graddy & Ye, 2006).

*Nongovernment organizations (NGOs)*: Nongovernment organizations are non-profits which advance nonpolitical policies (Mitchell, 2015).

*Not for Profits (NFPs)*: Not for Profits are organizations that are referred to as non-profits, charities, or community-based organizations (Ryan, Mack, Tooley, & Irvine, 2014).

### **Assumptions, Limitations, and Delimitations**

Researchers must make certain assumptions and address limitations and delimitations in their studies. Assumptions are beliefs that are unproven (Simon & Goes, 2013). Limitations are constraints that the research has little to no control over, but which can affect the study outcome (Simon & Goes, 2013). A limitation of this study was deciding the success of a strategy. Delimitations result from the researcher making specific choices not to include certain factors in the study (Simon & Goes, 2013).

#### **Assumptions**

Assumptions are the conditions researchers accept as true before finding the evidence (Waller, Hockin, & Smith, 2017). My first assumption was that ministers have thoughts about different types of strategies for obtaining and managing grants. My second assumption was that ministers have considered applying for government and foundation grants and have applied. Third, I assumed that ministers think grants are a viable way of subsidizing their programs. Last, I assumed that ministers have written definitions of their strategies.

**Limitations**

Limitations are factors that are out of the researcher's control (Waller et al., 2017). One limitation of this study was determining what constitutes a successful strategy for obtaining and managing grants. Limitations existed in finding documentation that showed ministers had a strategy to obtain grants. Consistency in supporting documentation to report on accountability was not a limitation. Internal validity was a limitation because supporting documentation relative to strategies for grants did not exist.

**Delimitations**

Delimitations represent the restrictions that researchers set for their studies (Waller et al., 2017). I focused on strategies ministers used to obtain and manage grants, and accountability documentation they had in place. I did not explore how the ministers implemented the programs for which they received grants, nor did I make assessments on the success or failure of the programs. Although I did not address societal issues, there were social and business issues that existed that did impact the scope of the study, such as being in New York State and being a licensed minister.

**Significance of the Study**

Various types of funding are crucial for a church to sustain the programs needed in many of their communities. Receiving governmental funding requires clergy to perform social services and provide accountability for the funding received, while also performing ministerial services (Reda, 2012). Because of the need to perform several roles when receiving governmental funding, it is important that ministers address finding funding with strategies that produce results. Meeting the mission and goals of the church

is often accomplished by using managerial accounting and strategic planning (Rixon & Faseruk, 2012). Ministers often perform multiple duties and need multiple strategies in place to receive and manage governmental funding.

### **Contribution to Business Practice**

The findings from this study may be of value to ministers as they develop successful strategies, processes, and tools for obtaining and managing grants. The findings from this study may also provide insights into ways of creating standards of accountability for receiving grants. Improvement in business practice occurs as church ministers determine the type of administrative professionals or professional services that can help the ministers effectively report on grant management. Hiring the right professionals and volunteers enables the ministers to focus on how the church mission and values line up with the funding they require for the programs the community needs. A minister's ability to effectively strategize the types of grants needed to fund community-based programs becomes a vital part of church administration and management.

### **Implications for Social Change**

The potential contribution to positive social change is in how funding for products and services, such as clothes distribution, food, homeless, youth, and family programs, provides relief to burdened families, enabling the local families to focus on building solid relationships with other service providers in the community. Churches provide an opportunity for empowerment and betterment of the community as they provide a local service usually unmatched by the government and private institutions. Churches are often

located throughout many local communities and have the structure to deliver multipurpose services to meet the needs of the less advantaged (Graddy & Ye, 2006). Because they can focus on the underserved, underprivileged, and unmet needs in their communities, churches provide a way of uplifting the community in mind, body, and spirit.

### **A Review of the Professional and Academic Literature**

In this section, I review literature relevant to strategies that emerge when ministers apply for foundation and government grants. I present research on different types of accountability and ways that ministers account for the grants they receive. In this study, I focused on answering the primary research question: What strategies do Christian ministers use to obtain and manage government and foundation grants?

The theory of emergent strategy (Mintzberg, 1978) and the ladder of accountability (Stewart, 1984) were the conceptual cornerstones of this study. In this literature review, I offer a critical analysis and synthesis of scholarly accounts of the differences and similarities between churches, Faith Based Organizations (FBOs), Nongovernmental Organizations (NGOs), Not for Profits (NFPs), and Nonprofit Organizations (NPOs); and of strategic planning, accountability, organizational capacity and management, and project management. I used Google Scholar and the ABI/INFORM database to collect 60 articles, all of which are from peer-reviewed scholarly journals. I also reviewed two statistical websites. In this literature review, 51 of the 60 scholarly journal articles were published between 2014 and 2018, representing 85% of the total. Of the 191 total references cited in the study, 164, or 85%, were published within 5 years of

anticipated CAO approval. Search terms and phrases included *faith-based organizations*, *faith-based organizations and accountability*, *grant strategies and church*, *church strategies and grants*, *churches and accountability*, *church funding*, *faith-based organizations and funding*, *churches and projects*, *church management*, *ministers*, *faith-based organizations and project management*, *faith-based organizations and strategic planning*, and *churches and strategic planning*, *Mintzberg emergent theory*, *emergent theory*, *emergent strategy*, *Stewart's ladder of accountability*, and *ladder of accountability*.

### **Theory of Emergent Strategy**

Mintzberg (1978) developed a theory of emergent strategy to explain how organizational strategies emerge in practice in ways distinct from the initial strategic plans. Mintzberg recognized that strategies may evolve with time, and new strategies may emerge from old ideas. Mintzberg further illustrated how the person developing the strategy starts with several decisions, and in time a deliberate course of action emerges. The emergence of a new strategy is not incidental but the direct result of many factors coming into congruence (Mintzberg, 1978). The emerging strategies may then lead the organization to find one or two strategies worthy of implementation.

When the management of an organization identifies a strategy, it can make the strategy a part of its daily activities. Vivas, Sobreiro, and Claudino (2014) noted that emergent strategies are strategies that are realized by the organization even though the management did not intend to reach this strategy. Vivas et al. defined *emergent strategy* as an unplanned strategy. Sometimes the organization realizes the unplanned strategy fits

the organization's needs better than the original idea and better defines how the organization may achieve its goals.

Unplanned strategies can shape the course of an organization. Neugebauer, Figge, and Hahn (2016) suggested that strategy emerges in an undirected manner, and even though not every strategy succeeds, some emergent strategies can change a company's direction. By deciding to implement the emergent strategy, the organization has an opportunity to go in a direction it had not originally thought of or planned to go in. Van Kemenade (2014) defined emergent strategy as the result of actions that produce fundamental change without intending to do so. Adopting the emergent strategy and changing direction enables the organization to grow in ways it had not thought of.

Sometimes, an emerging strategy can cause disruption and chaos within the organization. The emergent strategy requires that the organization allow disorder to occur so that collaboration within the organization can come about (Van Kemenade, 2014). Through the chaos, new ideas and concepts can emerge that help the organization grow. Growing organizations can use the iterative process that results from the emergent strategy to be creative and forward-thinking.

Creativity in decision making can be of great benefit to organizations as they strategize and grow. An emergent strategy is the result of a creative process compelled by discussion, trial, and creative approaches in a growing organization (Papulova & Papula, 2014). The more an organization shapes and defines its strategy the easier implementing the strategy becomes. Using emergent strategy theory as an organizational strategy can lead an organization to continuously shape its strategy (Papulova & Papula, 2014).

Organizations must allow time to let the strategy to become clear to its members. The assumption in the emergent strategy is that the completion of an idea from its inception becomes clearer in time (Papulova & Papula, 2014). The clearer the strategy the more likely the organization adopts the strategy in future planning.

**Strategic planning.** As strategic leaders, ministers focus on the spirituality of the organization and how the administration of the church and its programs satisfies the church's and the minister's mission, vision, and goals. Van Cranenburgh, Arenas, Goodman, and Louche (2014) indicated that the belief system of the religious organization (RO) plays an integral part in the unity of its members and in how it manages its holdings and investments in the community. Ministers perform many duties while addressing the spiritual needs of the congregation and the other more business-like areas of the church. Ministry requires the minister to act as both an expert and a generalist performing varying tasks and activities (Puls, Ludden, & Freemyer, 2014). The diversity of the types of skills ministers are required to use to work in the church can lead to differences in the ways ministers implement strategies for grants.

Ministers' modes of processing community information determine how the ministers approach applying for and securing grants. McDonald et al. (2015) discussed how ministers strategize obtaining grants to help them balance financial sustainability with their churches' missions and goals, which is known as the double bottom line. Churches use the double bottom line as a measure for strategizing which types of programs they implement (McDonald et al., 2015). Strategies become an integral part of the decision making of the church leaders.

Having strategies and action plans will aid ministers in finding the right types of grants for their community programs. Cordery (2015) recommended that ministers should not only be reactionary but should have long-term strategic plans in place in conjunction with their emphasis on community programs. How the RO understands its services and responds to community needs can make a church prominent (Casidy & Tsarenko, 2014). A plan of action for obtaining grants is a central part of ensuring prominence and successful implementation of a strategic plan.

Having a strategic plan requires ministers to look toward the future of the church. Goals, coupled with vision and a strategic plan, will help ministers achieve their mission, purpose, and vision for the community and the congregation. Hartwig (2016) stressed that establishing clear goals for the work is paramount to ensuring the creation of a strategic plan. Having a clear strategic plan enables an organization to implement levels of accountability that ensure continuous compliance with governmental regulations and foundation grant requirements.

### **The Ladder of Accountability**

With his ladder of accountability, Stewart (1984) defined different dimensions of accountability in probity and legality, programs, performance, and processes. Stewart surmised that each level of accountability was a base or rung on a ladder that started with standards of accountability and traversed through accountability using judgment. I regarded each dimension of Stewart's ladder as a guide in determining how to identify how churches account for the grants they receive and maintain.



Implementing Stewart's process accountability rung can affect how an organization adheres to its standards, processes, and procedures. The focus in process accountability is on the adequacy of procedures used and the amount of time and effort put into the process of accountability (Stewart, 1984). Process accountability is a check and balance against managers making impractical decisions that affect organizational financial reporting. Connolly and Kelly (2011) proposed that implementation of process accountability can prevent immoral administrative practices which affect judgment. Having sound judgment affects the organization's ability to meet its performance objectives.

An organization must be prepared to provide documentation on its programs and finances to its members and to the public. Public accountability requires agents for the organization to account for resource management, policies, and processes (Mack, 2013). Holding the organization accountable to the public and for its performance are key measures in defining how well the organization manages itself.

Stewart (1984) defined *performance accountability* as an organization meeting set performance standard. How an organization documents its operations and how it measures growth to the public is addressed in its performance accountability. A need exists for organizations to be performance focused and autonomous as they move up Stewart's ladder (Pettersen & Solstad, 2007). Being free to implement accountability measures on its own gives the organization a chance at self-governance before regulations force the organization to use accountability measures.

Following the ladder of accountability helps an organization police itself with documentation to support how well it is operating. To go through Stewart's ladder requires organizations to follow policy, program, and performance accountability while observing practices that are prudent (Dunne, 2013). Maintaining performance documentation can help the organization prove there are standards for performance accountability. The purpose of following the ladder of accountability is to ensure organizations are publicly responsible for all types of shared performance records (Mack, 2013). It is prudent for an organization to follow as many of the rungs of Stewart's ladder as they can to ensure accountability measures are sound and enforceable.

Some organizations do not have the infrastructure to successfully implement administrative accountability. Dunne (2013) found that accountability in the nonprofit sector fails because of the absence of shareholders to hold executives responsible, which is an integral part of administrative accountability. Ensuring adherence to administrative accountability requires the organization to also be accountable for beneficial managerial practices. Decision makers must be identified and given authority to lead in the fulfillment of the organization's mission and goals. Petterson and Solstad (2007) defined *decision makers* as those who have the power to make decisions on the use of resource and service performance. It is important an organization define levels of personnel reporting to establish administrative accountability.

The organization's structure is a key element in accountability and reporting to funders. Murphy and Robichau (2016) reported grantors hold organizations accountable for how they function and the results of their programs, requiring information on the

program structure, the measurable results, and the value of the program. Organizations must have different types of accountability measures in place to satisfy funders. Many forms of accountability mechanisms exist that organizations must follow including financial reporting (Fowler & Cordery, 2015). To satisfy grant requirements, organizations must have sound financial reporting and a solid organizational structure.

Funders need to consider the size of the organization and the amount of responsibility necessary to satisfy grant obligations. Per Greiling and Stötzer (2015), state government funders impose accountability measures without accounting for the size of the organization and require substantial accountability for the funding. The administrative stipulations may prove to be excessive, taking resources away from accomplishing the goals of the minister and mission of the church (Greiling & Stozer, 2015; Murphy & Robichau, 2016). The administrative requirements placed on churches might prove detrimental to the church and the recipients of the programs if adequate resources are not in place.

Organizations must identify and document staff roles and responsibilities so that a defined staff reporting structure exists. Wanyama, Burton, and Helliard (2015) found a relationship of power exists between people who must give account for their responsibilities and those who receive this information. Having clear definitions of responsibility and guidelines on accountability for power should be defined and documented. Wanyama et al. (2015) stated documentation should exist within an organization to account for the power staff have, and that this documentation should be enforceable. Standards of performance and policy accountability should be a part of the

organization's staff management and resource management practice. Broadbent and Laughlin (1997) theorized that accountability is contractual with a focus on organizational performance and policy. The identification of the power a specific title wields, and the documentation that defines that power, must be defined in contracts and policies so that the organization may satisfy its mission, meet its goals, and maintain optimal performance.

Performance and program accountability are closely associated with one another but are not always given prominence in an organization. Yaacob, Petra, Sumardi, and Nahar (2013) argued that charitable organizations reporting on fiduciary accountability do not sufficiently emphasize management and operations performance. Operations performance affects an organization's finances and must be closely monitored. For performance and program accountability, accountants must ensure they satisfy the information and skills requirements necessary to properly convey the financial inputs of the accounts (Stewart, 1984). Having successful monitoring and reporting processes in place can help an organization achieve program accountability.

It is increasingly important that organizations not only adhere to accountability standards, but also have a strategy in place to meet the requirements of the funding organization. Ogliastri, Jage, and Prado (2016) found few nonprofits had prescribed strategic processes. Purposefully looking at the documentation on resources, strategy, and operations provides a more well-rounded view of the organization than only looking at the financial reports. Yaacob et al. (2013) speculated that most organizations do not meet minimum accountability requirements because they do not look beyond basic financial

information. The need for inclusive reporting is the need to look beyond an organization's annual reports (Yaacob et al., 2013). All aspects of accountability must be taken into consideration when looking at an organization's accountability standards.

**Accountability.** Organizations must be held responsible for the way they do business. The definition of *accountability* is a funder requiring reasons for why an organization conducts business the way it does, and it requires the organization to give reasons for its conduct (Fowler & Cordery, 2015). Tied closely to how an organization answers for how it conducts business is how it enforces meeting its goals and mission. An organization should be held accountable for molding its mission, values, and governance (Fowler & Cordery, 2015). A grantor's perception of an organization's stability and soundness is directly tied to the organization's accountability practices. Grantors may gain confidence in the organization by how it implements accountability methods. Accountability can gain the organization legitimacy and recognition by those in authority (Conway, O'Keefe, & Hrasky, 2015). The recognition and reputation an organization receives can affect how it is perceived by the grantors during the grant application process.

Some organizations may not apply for government grants because of the level of restrictions placed on the organization by the grantor. The requirements of government grants and contracts can be a determining factor on whether the organization applies for the grants, as some requirements have restrictions in spending, implementation, and delivery of programs, and not allowing the organization to expand capacity (Murphy & Robichau, 2016). As government restrictions and requirements increase, some

organizations will look elsewhere for funding. Whereas some organizations rely heavily or exclusively on government funding, others have a mix or do not receive monies from the government at all (Murphy & Robichau, 2016). Because of not seeking government funding, organizations must rely more heavily on finding private funding sources.

Organizations can apply for government and private foundation grants where the expectations of the grantor, and the grant requirements, influence how programs are set up and managed. Accountability becomes a requirement to the grantor's giving as well as having the grantee compliant with the grantor's program and services requirements (Wagner, 2015). Grantor's hold an organization accountable throughout the grant process by ensuring it has methods in place to report how it is using the funds. Fowler and Cordery (2015) stated that a measure of receiving grant funding is in holding the organization accountable for the financial resources it garners through grants and donations and meeting its mission. An organization's ability to meet grant requirements and to apply appropriate accountability tools to its programs can influence the grantor's funding.

Foundations can offer different types of funding based on whether the foundation addresses the larger issues of society or specific causes. Private foundations provide two types of giving, which includes giving toward programs that address social issues (instrumental giving) and giving related to the donor's specific desire or cause (expressive giving) (Norris-Tirrell, Blessett, & Knox, 2014). For organizations turning to private donors, it can be complicated to obtain access to the grants as grant requirements may be specific to the donor's wishes and dependent on wills and trusts. A donor's

specific desire, as stipulated in the founder's private will upon their death, can determine the grant amounts and the U.S. state in which the grant is allowed (Norris-Tirrell et al., 2014). Whether the funder provides instrumental giving or expressive giving, organizations have a substantial need to have funding to create and maintain community programs.

### **Churches, FBOs, NGOs, NFPs, and NPOs**

Churches and other types of religious and nonprofit organizations are under enormous pressure to find funding for their programs. The pressure put on churches, other FBOs, and NPOs to comply with government requirements for funding affects how the organizations compete for funding and each organization's individuality as they conform to the desires of the government for service delivery (Ashley, 2014). The more demanding the funder's requirements the harder it may be for organizations to comply. If the funder's demands are too strong, they may inhibit the organization's ability to meet the obligations of other donors and grantors (Fowler & Codery, 2015). A nonprofit's need to receive grant funding and have accountability measures in place to meet funder compliance led the government to create legislation that set boundaries around a nonprofit's self-governance and external reporting.

In 2013, New York State Governor, Andrew Cuomo, signed into law the New York Nonprofit Revitalization Act of 2013 (the Act). Because of the Act, checks and balances are now in the church to offset the appearance of impropriety. Amended in 2016, the Act makes improvements to how nonprofits govern themselves and to accountability standards required of them (Brennan, 2013; Seyam & Cooper, 2015).

The law (Brennan, 2013) simply states:

Every charitable organization registered or required to be registered pursuant to section one hundred seventy-two of this article which shall receive in any fiscal year gross revenue and support in excess of [two hundred fifty] FIVE HUNDRED thousand dollars [and every charitable organization whose fund-raising functions are not carried on solely by persons who are unpaid for such services] shall file with the attorney general an annual written financial report, on forms prescribed by the attorney general, on or before the fifteenth day of the fifth calendar a month after the close of such fiscal year. The annual financial report shall be accompanied by an annual financial statement which includes an independent certified public accountant's audit report containing an the opinion that the financial statements are presented fairly in all material respects and in conformity with generally accepted accounting principles, including compliance with all pronouncements of the financial accounting standards board and the American Institute of Certified Public Accountants that establish accounting principles relevant to not-for-profit organizations (p.2).

The Act brought about reductions in nonprofit reporting requirements to decrease government regulations, governance controls, and accountability measures (Seyam & Cooper, 2015). However, as government intercession decreases, the need for an organization to have superior internal controls increases. Compliance with the Act increased nonprofits audit controls and internal controls to strengthen its oversight



(Seyam & Cooper, 2015). Because of the act, nonprofits have clear instructions and guidance on how to report their activities to meet government funding requirements.

**Churches.** A church is held accountable for its spiritual and business leadership by both congregants and the community. People quote accountability as giving an account of the stewardship entrusted to the leader by the people (Egbefo, 2014). A church must ensure it is able to have positive spiritual and business practices by which the community can easily hold it accountable. The relationship the church has with the community and with God in accounting for its stewardship becomes a form of accountability that includes financial accounting and personal accountability (Dakung & Soemunti, 2016). It is imperative that the church delve into the question—how can the church and its ministers be effective as both spiritual leaders and business managers?

Proper planning and having a strategic plan will help ministers to acquire the resources they need to manage the grants they receive. The strategy to get the resources necessary to implement the grants is determined by planning and budgeting the grants received from the government and foundations (Paynter & Berner, 2014). To ensure fiduciary responsibility and accounting, adding a treasurer to the church staff allows ministers to efficiently manage the administration of the organization and the grants. As a means of implementing sound accounting practices, many churches have hired treasurers who have strong professional accounting backgrounds (Rixon, Rois, & Faseruk, 2014). The increased burden of hiring additional staff, coupled with the increased administrative burden, can make adjusting to using government funds difficult for churches. Bureaucracy causes hurdles for churches adapting to using government procedures in the

process of applying for and maintaining government grants, and in the need to hire specialized and certified professionals because of the government's program requirements (Salamon & Toepler, 2015). Adding additional resources to ensure the church has substantial reporting capabilities can reduce the financial reporting burden on ministers.

Using accounting methods that are easy for the minister to follow is very important in order for the minister to effectively disseminate financial information to the minister's superiors and church members. Heier (2016) advocated that the treasurer of the church follow accounting methods approved by the church, such as performing record keeping, receiving and depositing all funds coming into the church, and creating and rendering all financial statements. The better the record keeping the treasurer maintains the easier it is to account for expenditures and for the minister to make program specific decisions. Keeping solid records is essential and provides data that is critical in supporting an administrator's decisions (Ajiboye et al., 2016). Comprehensive data collection for finances and operations requires sound accountability practices (Banos Sanchez-Matamoros et al., 2015). Ministers and treasurers must keep quality records and be ready to answer questions about how the monies were spent.

The church requires that ministers and treasures are accountable for their use of the money the church receives from donations, tithes, and grants. Ministers and treasurers must answer for resources and their use as a core tenet of accountability (Cordery, 2015). Ministers have to be good managers and supervisors to meet the accountability requirements of the church. An organization's ability to enforce accountability requires

the implementation of reporting and supervision procedures that affect its performance, receptiveness, and values. (Greiling & Stötzer, 2015). Clearly defining roles and responsibilities leads to a better understanding of the separation of duties between the minister and treasurer, can make accountability efforts easier, and can increase trust throughout the congregation.

The importance the organization places on trust and transparency can affect how much funding it can obtain. Rocha Valencia et al. (2015) revealed transparency plays a crucial part in the organization's efficiency and ability to gain funding through fundraising, acquiring volunteers, and building trust in the community. Responsible financial accounting must be in place to ensure there are sufficient lines of responsibility and accountability in the organization.

The church needs to implement external auditing measures to increase community trust because it has been lax in accountability in the past. In the past, churches did not require more than one signature on checks, which sometimes led to embezzlement and fraud as there were limited checks and balances on expenses and little accountability for expense accounts and petty cash (Rixon et al., 2014). Budget reports seemed more important than actual expenditures listed on financial statements (Rixon et al., 2014). To increase trust by the community it is often beneficial to have an outside source serve as a check and balance on the accountability measures implemented by the church. Coupled with the treasurer's accounting, Heier (2016) recommended conducting external audits to reduce potentially fraudulent activities. Successful accountability efforts made by the church can mitigate the chances of inaccuracy in reporting and fraud.

There appears to be a disparity in how researchers believe accountability is measured in the church. Banos Sanchez-Matamoros and Funnell (2015) found accounting and accountability played a key role in church management and depended on the church's teachings and the beliefs of the religion. However, Howson, Langton, and West (2014) stated the religious sector is an environment of little to no governance and little accountability. Howson et al. (2014) stated areas of religion receive billions of dollars in tax exemptions and government subsidies and are subject to a modicum of regulation and oversight. At best, religious reporting procedures and accountability are mostly ambiguous (Howson et al., 2014). Researcher's opinions may vary because churches differ in their religious approach and in church management. Churches differ in their traditions and denominations, but they are all responsible for continued maintenance of their property, Sanctuary, managing staff and volunteers, and spreading the Gospel (Van Cranenburgh et al., 2014). Churches must ensure they use sound business practices and accountability procedures to maintain their social programs and the business of the church.

A church must determine the form of financial reporting and accountability measures it intends to follow to increase organizational efficiencies. Churches must file IRS informational and financial forms which can lead to efficiencies in management and financial responsibility (Elson & Tarpley, 2015). Elson and Tarpley (2015) advised using the IRS to hold churches accountable and to ensure transparency. However, the IRS reporting requirements may be very detailed and require more effort than the church can handle. Using the IRS in practice may create a burden the government and the churches

are not prepared to take (Elson & Tarpley, 2015). It can be argued that having a government agency oversee church accountability practices can lead to better accounting to the public. Accountability becomes a form of control to ensure the organization meets the expectations of church leadership and funders (Fowler & Cordery, 2015). The measures the government could put in place to make churches account for their services are very debatable and arguable.

As a church grows, oversight of its accountability practices can guarantee the church's mission is achieved. Understanding accountability and maturity as an organizational practice leads to the growth of religious organizations over time (Cordery, 2015). Elson and Tarpley (2015) stated churches need oversight because of the growth of the religious organization and to ensure the churches are fulfilling their mission. The church must address accountability and proper management as it expands.

**FBOs.** FBOs provide social services that influence the communities they are in. FBOs influence their communities by their ability to provide much-needed services and in assembling volunteers to staff their programs, thereby establishing relationships and trust in the community (Placido & Cecil, 2014). Many FBOs look to government to provide funding for its endeavors. The government makes contracts with FBOs who then use the funds to serve specific needs in the community (Schneider, 2016). To provide the specific programs, the FBOs may work with government agencies to gather information on the composition of the community. The government can use its data in the community to help the FBO by using its contacts to help the FBO promote health and social programs to reach the targeted community (Schneider, 2016). The government can also

use the resources within its databases to help FBOs identify areas where services are not in place or not financially viable to the community (Schneider, 2016). The government's provision of information found in its databases can help FBOs provide services where they are desperately needed.

Acquiring funding to satisfy the organization's mission enables FBOs to implement the programs that satisfy the needs of the community. FBOs need to understand the motivations of people who give to garner the funds needed to satisfy the organization's mission (Eger, McDonald, & Wilsker, 2015). Satisfying the organization's mission while providing low-cost services can force the FBO to look to the government for funding. The government is willing to provide funding for FBOs to lower costs, increase quality, and improve efficiency (Paynter & Berner, 2014). Understanding why funds are made available to organizations, and looking to either foundations or government to meet costs, is very important so that FBOs can continue to provide services and so that they can grow.

With the targeted information and funding the FBO receives from the government, the FBO may have to hire staff with higher level skills to satisfy the requirements of the grant. For many FBOs, receiving public funding has resulted in the need to have people with advanced skills to fulfill the requirements of the grants for management and accountability (Norris-Tirrell, 2014). The government may require the FBO provide more detailed and public information to satisfy its funding requirements because the programs implemented by the FBO are honed to a specific audience and necessitate a deeper level of responsibility. The government imposes great accountability

measures on grantees, demanding accountability documentation is accessible to the public (Tremblay-boire & Prakash, 2015). FBOs may believe the government is being intrusive by requesting the deeper details.

FBOs must determine whether having to supply a great level of detail in reporting to the government for the funds they receive is worth applying for the funds. Some FBOs may see their cooperative arrangements with the government leading to having a lack of autonomy and having to conform to government mandates in their program delivery (Schneider, 2016). Inadequacies in reporting and a level of distrust of government lead some FBOs to forego applying for government and foundation grants. Central issues surrounding why many FBOs do not seek government funding include the ability of the FBO to govern itself, pursuing government grants to the alteration of the church's mission, having a lot of specialization focus because of accounting for programs, and creating programs not to lose funding. (Salamon & Toepler, 2015). Managing the reporting requirements for the government grants the FBOs apply for can create obstacles and be a burden to them.

The targeted services FBOs provide a community may cause the government to become more involved in how the FBO manages and accounts for its programs, which may lead the FBO to find other sources of funding. As noted by Tremblay-boire & Prakash (2015), the benefit of having both government and private funding is the legitimacy it often gives the nonprofit. Organizations receiving government funds often gain acceptability because they have learned to successfully adapt to the government's funding requirements (Ashley, 2014). Applying for multiple types of funding and gaining

a reputation for satisfactorily meeting funding requirements can help the FBO implement diverse programs in the community.

FBOs need to implement various accountability measures as they acquire funding. Yang, Brennan, and Wilkinson (2014) indicated using performance measurements can help FBOs ensure they exceed the expectations of the funders while giving great service to program beneficiaries, and when implementing accountability and transparency measures. In contrast, Tremblay-boire and Prakash (2015) posited there should not be a demand on FBOs for accountability disclosures because of its religious focus on serving a higher power. Satisfying funding requirements and having accountability measures may force the FBO to implement strict internal controls. Yang et al. (2014) ascertained the contractual demands placed on FBOs to account for funding necessitated internal evaluations which measure both performance and cost-effectiveness, not just cost-effectiveness alone. Administrators must ensure the implementation of accountability measures meet the needs of the organization and the community, and satisfy grant requirements.

**NGOs.** Accountability methods for NGOs include answerability to the organization and to the public. Rocha Valencia, Queiruga, and González-Benito (2015) concluded NGOs must be accountable both to external and internal stakeholders and must ensure there is transparency of the financial accounts, transparency of communication about those accounts, and subsequent resources throughout the management of the organization. An NGO must ensure its records document the spending of funds from foundations and the government. Private funders and the government require NGOs to



account for spending monies on community projects ensuring funds are not for administration expenditures (Rocha Valencia et al., 2015). NGOs must maintain detailed records that show how they have spent government funds on the programs they have placed in the community.

It is important that the NGO be transparent in its reporting. Rocha Valencia et al. (2015) revealed transparency in reporting plays a significant role regarding NGOs using foundation or government funds and the method of recording the funds. The more transparent the NGO is the more they gain a community's confidence and support. Transparency and accountability become a measure of how the organization garners and keeps public confidence while simultaneously keeping with the organization's mission and management practices (Rocha Valencia et al., 2015). Transparency linked with accountability procedures can directly affect public perception of the NGO and its ability to satisfy its mission.

**NFPs.** An NFPs ability to track and monitor its financial standards and reporting can either help or hurt the relationship it has with its funders. The grantor will reward or sanction the NFP on its performance based on how efficient the NFP is with provisioning the funds (Fowler & Cordery, 2015). The NFP must ensure it is safeguarding its operations and the grantor's funds. Having accounting standards in place affords the NFP the ability to protect the grantors by ensuring the information the NFPs put on their financial statements is unbiased, and that the NFP provides efficiencies for coordinating their activities (Rixon & Faseruk, 2014). NFPs must diligently meet grantor requirements while focusing on performance efficiencies and their relationship with the funders.

**NPOs.** NPOs provide important services to the communities they serve and to society. Rathi, Given, and Forcier (2016) stated NPOs exist to create value for society while relying on receiving donations, government and foundation grants, staffing with volunteers, and professional services. To execute their programs, NPOs institute various processes to find and apply for grants. When an NPO becomes aware of a grant, its leaders follow a process of applying for the grant, getting accepted, and getting funded (Kindred & Petrescu, 2015; McDonald et al., 2015). The more government grants an NPO receives the more vital a role the government plays in the NPOs provision of services. NPOs play a key role in providing public service, and government plays a great role in meeting its financial needs (Ashley, 2014). It is very important the NPOs obtain grants to provide the needed and valuable services they supply.

The government may fund NPOs specifically to start programs the government is not prepared to create. NPOs satisfy societal needs that neither for-profit organizations nor government organizations are able to meet (McDonald et al., 2015). The programs and services NPOs provide become increasingly important to local governments. Governments rely on NPOs to provide services and devise policies for communities which do networking and work with other organizations critical to the NPO (Murphy & Robichau, 2016). Relationships between the government, NPOs, and the community are vitally important to societal change.

NPOs must have strong internal procedures in place and documentation of these procedures readily available for review by grant funders. It is important NPOs have operating procedures in place to guarantee information on results and performance are

available for government and foundation grants (Greiling & Stozer, 2015). The performance measures an NPO has in place can lead to more varied types of grants, which lead to an increase in the types of services NPOs provide to solve complex societal problems. The requirements the government has for accountability for the programs and for financial management of programs they fund impacted the delivery of services provided by the NPO (Ashley, 2014). The types of accountability measure an NPO has in place can influence whether the NPO receives government grants and can provide services to the community.

The more funding the government provides, the more influence the government exerts on the administration of programs. As Ashley (2014) said, the government is playing a bigger role in the provision of funding to NPO's and is, therefore, influencing the ability of the NPO based on the amount of monies the government provides. As more organizations give services and apply for government funding, the more types of grants government will supply. Government funding to NPO's can vary based on services and by the type of NPO (Murphy & Robichau, 2016). Funding types and government influence have a great effect on NPO programs and services and may lead the NPO to seek added relationships within the community.

The impact of the controls and its effect on the NPO's ability to self-regulate affects how much funding the NPO will get and how they will continue to compete. It is equally important that nonprofits that are receiving grants from foundations institute procedures that can be quantitatively measurable to provide the foundation with a return on their investment (Berry, 2016). Grantors checking the NPO's self-regulation and

accountability make assessments on the viability of the NPO and its programs based on the grantor's confidence in how well the NPO gives services and reporting.

As grantors look to solve community and global issues, and give more funding, the number of nonprofits will increase. Philanthropy's role in solving complex societal and human rights problems is shown by the increase in the number of nonprofits and government outsourcing to meet societal needs (Khan, 2016). Philanthropic endeavors increase as people see a greater need for social programs. The increase in the number of nonprofits and government outsourcing to meet societal needs shows philanthropy's role in solving complex societal and human rights problems (Khan, 2016). The creation of nonprofits and the provision of services by philanthropic organizations are essential to meeting the needs of the community.

As more NPOs learn how to find and get grants, the number of available grants will need to increase, which increases the need for NPOs to work very efficiently. The increased level of competition for funds is forcing NPOs to increase their effectiveness and efficiency in giving services (Chad, 2014). As the government enlarges the number of grants available to NPOs, the NPOs increase their capacity and growth (Murphy & Robichau, 2016). As the NPOs grow they increase the number and kind of services they give needing multiple methods of accountability.

An organization can use many methods for accountability. Fowler and Cordery (2015) suggested organizations use more than one method of accountability to build stakeholder trust, along with using different types of accounting methods. One way of expanding its mission and goals, as well as being accountable for the provision of the

services it provides, is for an NPO to increase its use of the media to broadcast its message. Tremblay-boire and Prakash (2015) reported the use of newspapers, as a form of visibility and accountability, could have a great effect on how NPOs disclose their accountability measures. As a requirement of grant funding, the need to show financial and performance records to the public may lead some NPOs to become creative in their reporting mechanisms.

### **Public Trust**

Organizations must have the trust of the public and good reporting measures in place to get grants. Public trust is a key determinant in the organization's ability to get donations and public funds and becomes a key factor in measuring the success of charitable organizations (Yang et al., 2014). A charitable organization must be transparent in its operations and financial reporting to garner public trust. Yang et al. (2014) looked at the role trust plays in the longevity of charitable organizations and noted integrity in spending is crucial to ensuring people continue to believe in and trust the charity. To show transparency and elicit public trust, charities adopted using external audits. Ensuring accountability to the public sector through audits appeared to occur at first because of a lack of trust but led to cooperation and increased trust between the individual and the organization (Velayutham, 2007). Yang et al. (2014) revealed financial audits are one method charities use to measure performance and cost-effectiveness, and are practical for developing people's trust in the charity. A charity's accountability is a catalyst that amplifies the public's trust when it adopts external measures to audit its performance, operations, and reporting.

## **Organizational Capacity and Management**

Organizational capacity and management are concerned with how effective the organization is at managing its programs and finances. Managing resources and finances are key aspects of organizational capacity and lead to deciding the effectiveness of the organization and the programs in place (Paynter & Berner, 2014). Efficiencies in organizational capacity help the church meet its goals and mission. The organizational capacity of the NPO, FBO, or church, while satisfying the mission of the organization, connects with the performance of the programs and determines the financial strategies implemented (Paynter & Berner, 2014). Ministers must continually review staffing and church performance to determine how efficient the church is operating.

The changes needed to account for grants requires unique criteria for planning and strategizing, as well as changes in the type and level of professionalism required to maintain accounting documentation. Organizational change forces ministers to modify the requirements of staff and volunteers based on the need of the grantor and the accountability the grantor requires (Chad, 2014). As ministers make the shift from volunteerism to more professional hiring, services and administrative requirements change service delivery (Chad, 2014). The level of work required of the volunteer staff and professionals forces them to work more efficiently. As the demands for quality work increase, the level of professionalism required to achieve accountability also increases (McCann & Kowalski, 2015). Having professional staff combined with volunteers with high levels of professional skill can have a great effect on service delivery and accountability reporting.

Adding new management components can change the way ministers facilitate grant management and accountability. The managerial level at which ministers function and the level of professionalism within the church should increase for the church to change (Chad, 2014). How the minister manages change can lead to increased efficiency within the church. Ministers are adapting to efficiency, performance, planning, and accountability and should add new components of management (Chad, 2014). Ministers should adopt strategic orientation to create the optimal behaviors for supreme performance (Chad, 2014). Changes in staffing, performance, and strategy can help ministers maximize program administration and grant management.

Establishing senior teams is one way of approaching grant management and accountability. Ministers can direct the senior teams to focus on both strategic and spiritual leadership. Ministers and their teams must ensure they focus on and address strategic issues and not be burdened by operations (Hartwig, 2016). Having defined processes and strategy in place to define the ministry's goals and vision is important when making plans. Ministry leaders and senior teams must address the processes they will use to develop a plan for ministry (Hartwig, 2016). Having a plan of action is critical to identifying the programs to implement and the strategies used to obtain the grants to fund them.

Some ministers may look to for-profit management methods to make processes and management of the programs streamlined but may find making the transition difficult. Chad (2014) proposed ministers, using models of management from the business arena, may find using for-profit business models is not always suitable for

churches without the church making many changes. However, if the minister has the proper documentation in place he can easily implement for-profit practices. Greiling and Stotzer (2015) stated it is necessary for the church to have mechanisms in place to document performance and adopt for-profit business tenets. Using for-profit practices may be an efficient way for ministers to increase operational efficiencies. However, ministers may find themselves forced to reduce staff to increase operational efficiency, which may cause their ability to get and maintain grants extremely difficult (McCann & Kowalski, 2015). Ministers must address staffing needs and adopt management practices that best suit the church's needs.

**Project Management.** Management of the grants they receive becomes a project for ministers and can force them to act as project leaders. De Poel, Stoker, and Van der Zee (2014) stated the project team leader guides the team to successful project implementation by remembering that project teams are temporary and often operate independently to reach a project goal. Much of the project management of the grants will depend on the minister's leadership style and how the minister decides to implement project management processes. Projects can be emotional and can influence the team's zest (Aronson, Shenhar, & Wenzhou, 2014). The emotion the team assigns to the programs created by and within the church may affect their zeal to find and apply for grants.

### **Transition**

I have discussed the history of the church and grants, the strategic planning ministers may need to obtain and manage grants, organizational capacity with a focus on



church operations, church funding, and accountability. The study includes a concise problem statement outlining the issue of Christian ministers lacking strategies to obtain and manage government and foundation grants, and a purpose statement describing the intention of exploring the strategies Christian ministers in four churches in New York State use to obtain and manage government and foundation grants. I described the nature of the study, the research, and interview questions. The conceptual framework led to a discussion of the emergent theory and the ladder of accountability. The literature review summarized the works of previous researchers.

I begin Section 2 with the purpose of the study and the components of the project. I discuss the study participants, reveal the research method and design, and provide information on the collection and organization of the data. I present the research method and design, population, and sampling. I state the data collection method, organization of the data, and data analysis. Section 2 ends with reliability and validity considerations.

Section 3 includes the presentation of the findings and a discussing of each theme. I express tangible implications for social change, as well as recommendations for action and further research. I conclude the study with reflections on the researcher's DBA doctoral study process and provide the conclusion.

## Section 2: The Project

In Section 2, I address my purpose in this study, the role of the researcher, and the participants. I also provide greater detail on the research method and design of the study first discussed in Section 1. Included in the section is information on the population, ethics, data collection, reliability, and validity. I also provide data organization and analysis in Section 2.

### **Purpose Statement**

My purpose in this qualitative multiple case study was to explore the strategies Christian ministers use to obtain and manage government and foundation grants. The target population consisted of four Christian ministers located in New York State possessing successful experience in obtaining and managing government and foundation grants. The implications for positive social change include the potential to increase jobs and job promotions, as ministers focus on programs aimed at providing practical skills in the community. As more community-focused activities and positive relationships increase within the community, ministers can focus on skills, programs, and strategies.

### **Role of the Researcher**

As an active member of the United Methodist Church, one of the roles I have played is that of researcher and writer for foundation grants. The role of the researcher is to focus on the philosophical problems, the steps taken in the research, and the tools used to collect and analyze the research data (Singh, 2015). Because I understand the process of applying for and securing a grant, it was easy for the ministers to have a conversation with me. The ministers and I did not have to spend much time discussing the way in

which the church operates as understanding church operations is an integral part of filling out grant applications. Each church minister's approach to the strategy used to obtain grants and the way the church administrators accounted for the funds was similar.

I emailed consent forms to each participant for their electronic consent so that they could participate in the study to follow the *Belmont Report's* guidelines (U.S. Department of Health and Human Services, 1979). The National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research identified ethical principles during its deliberations, which is summarized in the *Belmont Report*. The *Belmont Report* requires that the treatment of people is ethical, respondent's decisions are respected, the respondents are protected from harm, their well-being is secure, and people are treated equally.

The three governing principles of the *Belmont Report* (U.S. Department of Health and Human Services, 1979) are that people are respected, ethically treated, and provided with equal treatment. Respecting people is further defined as treating people as individuals and ensuring they are entitled to protection (U.S. Department of Health and Human Services, 1979). As stipulated in the *Belmont Report*, there were neither direct risks nor vulnerable populations involved in this study. I was the sole researcher and had control over the research. As stated by Warkwick-Booth (2014), a researcher must have full control over the research design and the research process. I had full control over the research organization, design, collection, and analysis.

I had a bias in the methods and processes used to strategize, research, and obtain grants as I performed this function for the church where I am a member. However, I

followed the interview protocol to help mitigate bias and to stay on track during the interview process. Researchers mitigate their own bias by focusing on the interview questions during the participants' interviews and by building a relationship with the participants (Baškarada, 2014). I also focused on the participants' responses and nonverbal cues during the interview. The bias I had in my exchange with the participants did not affect the study. Bias can affect the results of the study and data collection because of human interaction (Miyazaki & Taylor, 2008). It is important for the researcher to recognize their role in the study and to abate their personal perspective or lens during the data collection process (Fusch & Ness, 2015). The more dialogue I had with the participants, the more trust we developed and the more I avoided having a personal perspective that interfered with the study results. The exchange between the researcher and the participants needs to be more interactive to increase the level of trust and information sharing (Miyazaki et al., 2008). Being focused, direct, and increasing the exchange of dialogue between the participants and I mitigated bias and avoided my having a personal viewpoint in the study.

The rationale for having an interview protocol was to have a technique to obtain the participant's input to the specific questions asked and to help mitigate bias. The interview protocol focuses on the procedure for interviewing, scripting the interview questions, and the conclusion of the interview (Jacob & Furgerson, 2012). Having an interview protocol provides structure in the way questions are asked. The interview protocol covers the procedures and rules followed in the line of inquiry (Yin, 2014).

## **Participants**

The participants for this study were ministers from the Christian Church in New York State who (a) had successful strategies to obtaining and managing foundation and federal grants, (b) provided insight into creating strategies, and (c) had an interest in the research question. The interviewees can provide insights that help to identify pertinent information (Yin, 2014). Aitamurto, Landemore, and Galli (2017) stated that participants represent the opinions or interests of other people who are not present in the discussion. Darke, Shanks, and Broadbent (1998) conveyed that the research question will generate interest based on the importance of the question to the participants.

Gaining access to ministers was facilitated by my senior pastor, who acted as an advisor on the selection of the participants by making an introduction for me with 13 ministers from different Christian churches via phone calls. My senior pastor played no other role in this study other than providing me with the introduction to the ministers. Addressing a gathering of the members, explaining the project, and then approaching the potential members who met the study criteria for their participation is often the best approach for churches (Arcury & Quandt, 1999). Focusing on participants who know the subject, yet are diverse, enables the researcher to see key issues as they emerge (Jepsen & Rodwell, 2008). Tapping into the knowledge of advisors who guide the research is important (Jepsen & Rodwell, 2008). I did not know the selection of ministers until my senior pastor confirmed their contact information and that they were awaiting my email. I created a site list of each ministry and emailed each minister to explain the study. After emailing each minister and gaining their consent, I called the ministers to discuss the

format of the interview, the informed consent form, and gave a high-level personal background about myself. Generating a list of sites and ensuring a participant is a member of the research population is important for conducting the study research (Arcury & Quandt, 1999).

Because of my interests in pursuing ministry, the ministers and I had a common bond of familiarity with the intricacies of running a church, which helped to establish a relationship. Arcury and Quandt (1999) stated the basis for selecting participants reflects my purpose and goal in this study. Prior knowledge of the association provides a positive research relationship with participants when the researcher knows the organization's workings and challenges (Morison & Salipante, 2007). Participant selection should fulfill the purpose of the research question (Cleary, Horsfall, & Hayter, 2014).

To align the participants with the research question, I discussed the importance of the research question with the participants and how I selected this topic of study, and I presented the ministers with ideas about the future to further discussion. Explanatory case studies focus on the how and why research questions, leading to the investigation of the relationships between different theories (Baskarada, 2014). The research question leads to a focus on the relevance and use of the case study approach and reveals the rigor in the reporting and results analysis (Darke et al., 1998). Strategies are future based, and the ideas expressed lead to better future preparation (Papulova & Papula, 2014). Explanations surrounding the chosen strategies make the ministers the primary source of information for the research.

## **Research Method and Design**

Researchers use the qualitative research method to examine and answer *how*, *where*, and *what* questions relevant to why a person under study acts in a certain way toward a specific matter (Oun & Bach, 2014). The research methodology is key to helping the researcher achieve their research objectives (Khan, 2014). The qualitative design is the roadmap the researcher takes for the project, addressing the research questions, the analysis, the logic linking the data, and the benchmarks for interpreting the findings (Baskarada, 2014).

### **Research Method**

I considered qualitative, quantitative, and mixed methods for this study. I selected qualitative methodology. Qualitative researchers can investigate real-life events in the environments in which the situation or phenomena occurred (Guercini, 2014). Qualitative methods afford the researcher the ability to collect data close to the research case by intertwining the research place and the research situation (Guercini, 2014). Qualitative methods are unstructured and can lead to profound understanding (Jepsen & Rodwell, 2008).

The researcher has flexibility in exploring the gist of what the participants are revealing, and the inferences people are implying because the questions are open-ended in the qualitative method (Chowdhury, 2015). A qualitative researcher collects data that lead to an understanding of the particular human behavior and records the results that led to such a particular behavior (Oun & Bach, 2014). In qualitative methods, the researcher

does not manipulate the participants and, consequently, the study logically and spontaneously occurs (Dasgupta, 2015).

Although quantitative data can produce reliable and factual outcomes that are generalizable to large populations, the strength of qualitative methods is in the use of the narrative to paint a picture which people can relate to (Chowdhury, 2015). The quantitative method is best suited when a need exists to give a numerical answer to a question, to generalize findings to a population, or when the researcher wants to theorize mathematically (Mujis, 2010). The involvement of the researcher tends to be greater in qualitative research, giving the researcher the ability to better understand the participant's point of view (Owen, 2014).

I did not select mixed-methods because of the time it takes to do the study, even though the method can make the data analysis thorough. Mixed-methods studies are perceived as necessitating more work, more time to implement both the qualitative and quantitative aspects, and more finances (Molina-Azorin, 2016; Molina-Azorín & Font, 2016). Performing a mixed-methods study enables the researcher to rely on both the strengths and the weaknesses of the quantitative and qualitative data analysis so that one method can offset the other, making the analysis more rigorous (Chowdhury, 2015).

### **Research Design**

I considered three research designs for this qualitative study, which were the multiple case study, narrative, and phenomenology. I selected the multiple case study. The multiple case study is a method of data collection that is particularly suited to finding information where the topic is unknown and by the succinct collection of information that



is put into groups and construed in a descriptive format (Marrelli, 2007). The flexibility of data collection is what made the multiple case study most appealing to me for my study. Marrelli (2007) suggested using the multiple case study where reliable measures of the case being studied do not exist, where little previous work exists, and where the topic of interest is not well known. With multiple case studies, the researcher can analyze data in each case and across cases (Yin, 2014). The multiple case study is also multifaceted and leads to an in-depth examination of the research question. Multiple cases often lead to vigorous outcomes (Baskarada, 2014).

Minister's experiences and strategies are related to their values and beliefs and are, therefore, contrary to the epoché needed for phenomenology. Phenomenology addresses a phenomenon in a person's experiences and requires a researcher to adjourn their assumptions about the phenomenon (Gill, 2014). In phenomenology, the person who has had the experience reflects on the experience through interpretation (Bevan, 2014; Khan, 2014). Having the researcher disconnect from occurrences did not suit this study as the background of the researcher helps to identify themes across the data that are not apparent had the researcher not been involved in obtaining grants.

Although a narrative could prove useful in this study, the strategies used by the ministers are a "now" event that requires a review of both what the ministers are doing and what they have done. A narrative is a story containing observations of an event in the past (De Loo et al., 2015) and, therefore, not suitable for this study. As a design, narratives are a story in which the storyteller expresses what they have learned, heard, or gone through (Yang & Hsu, 2017). A narrative explores an individual's life with a focus

on the events that have occurred (Khan, 2014). As narratives focus on what the participant recalls, the fallibility of information recalled, and details of events and occurrences are likely to come into play (De Loo et al., 2015).

I collected data from four participants on the way they managed grant-funded programs until no further themes emerge. As I achieved data saturation prior to conducting additional interviews, no need arose to conduct further interviews. Neither a large sample size nor a small sample guarantee that the researcher reaches data saturation (Fush & Ness, 2015). I was prepared to continue to conduct interviews until no new data, codes, or themes emerged. If new information is found when analyzing the data at the end of the study, researchers must conduct additional interviews until they achieve data saturation (Fush & Ness, 2015). When the respondents neither make no further contribution to the topic nor provide any additional insights, the interviews should stop (Cleary et al., 2014). Data saturation occurs when no new data, themes, or codes occur (Fush & Ness, 2015; Hancock, Mary, & Coi, 2016).

### **Population and Sampling**

The population for this study was ministers from Christian churches in New York State. The strategy for this multiple case study was using a critical case sampling of four ministers until data saturation was achieved. Critical case sampling involves the selection of a limited number of cases to produce the most information and which have the greatest influence on increasing knowledge (Guetterman, 2015). Critical case sampling is a method where a selection of cases defined as important by the researcher has a criterion that is applicable anywhere (Etikan, Musa, & Alkassim, 2016). With critical case

sampling, the researcher selects a small number of important or critical cases to obtain the most information and to have the greatest influence on the developing knowledge (Guetterman, 2015; Etikan et al., 2016). Critical case sampling uses generalizations applicable to other cases (Benoot, Hannes, & Bilsen, 2016; Crowther, Bostock, & Perry, 2015). Critical case sampling is used to select and examine important cases to determine if additional depth in the study is warranted (Etikan, et al., 2016).

I selected participants possessing the knowledge and expertise to answer the overarching research question. The target population represented a finite list of those individuals possessing the knowledge and expertise to answer the overarching research question (Kichenham & Pfleeger, 2002). The number of cases studied depends on the research question (Darke et al., 1998). The size of the sample is determined by the purpose and sensitivity of the research topic (Moore, McKee, & McLoughlin, 2015). The ministers from diverse churches can also be addressed as key informants who provided detailed data on the research topic. Informants can add variety and an opportunity to learn more (Marrelli, 2007).

I achieved data saturation by conducting interviews with open-ended questions and reviewing documented supporting materials that the ministers used to obtain grants and manage them. Data saturation is reached at the point of having no new information and no new themes emerge (Fusch & Ness, 2015; Tran, Porcher, Tran, & Ravaud, 2017). When no additional data are found, and the researcher cannot develop any additional properties of a category, data saturation occurs (Saunders et al., 2017). Data saturation occurs when the information from the study is replicable (Fusch & Ness, 2015).

The most suitable location for conducting and recording the interviews was in the minister's office. A suitable practice is to conduct interviews in the participant's office (Jepsen & Rodwell, 2008). Interviewing in a small setting enables the participant to have a closeness with the interviewer, and the setting can affect how cooperative the participant is (Dawson, Hartwig, Brimbal, & Denisenkov, 2017). Coffee shops and restaurants are places where a researcher and the participants could hold conversations but may have a background noise, which can impede the quality of the recording (Jacob & Fergerson, 2012). It is important to be able to be in a location where the quality of the recording is reliable (Jacob & Fergerson, 2012).

### **Ethical Research**

In the context of practitioner research, adherence to research ethics, including informed consent, establishing trustworthiness in the research, and openness to research findings are all examples of ethical research (Mockler, 2014). Informed consent is the process by which study participants discover what their participation in a study or clinical trial means and entails (Litwin, 2016). Written consent forms are a means of documenting study participant's consent or refusal to participate in the study (Leach, Kalinowski, Onwuegbuzie, Leach & Benedict, 2015). As supported by Litwin (2016), the researcher disseminates the outcome of the study to participants regardless if they choose to participate in the study. The informed element of informed consent is satisfied if comprehensive information about the study is provided to the participant (Leach, et al., 2015).

Ministers did not receive incentives to join the study by being paid for their participation so as not to influence them. Food and snacks are offered to participants to either compensate for missed meals or as a token of appreciation (Molyneux, Mulupi, Mbaabu, & Marsh, 2012). Incentives have benefits, such as increasing the likelihood of participation; and disadvantages, such as leading participants to make up information in the interview to gain the money (Robinson, 2014). Money may be offered to reimburse participants for travel expenses incurred as a result of participating in the study, time and effort, or as a token of appreciation for participation (Largent & Lynch, 2017).

Participants learned at the beginning of the study brief details about the study, that the collection of materials goes toward the doctoral study, and the criteria for the participant's selection. Participants are made fully aware of the purpose and processes of the research, that no participant is coerced to participate, that information is given to participants detailing how they were chosen to be invited to participate, and what the intention of the research is (Mockler, 2014). Protecting participants from harm and avoiding deception is critical to the ethics of the practitioner and the study (Yin, 2014).

I will retain data for 5 years. The researcher retains data for a reasonable period beyond publication to make it available for the verification of data results (Heaton, 2008). The IRB approval number for this study is 05-02-18-0602086.

To protect the confidentiality of the ministers and the churches, I did not refer to the ministers by name, instead, identifying the ministers by association to the churches as M1, M2, M3, and M4. Confidentiality relates to protecting the information given to the

researcher by research participants with a promise to restrict access to the data and to protect the identity of the participants (Wolf et al., 2015). Protecting the confidentiality of the interviewees ensures they do not encounter an unwanted position (Yin, 2014). To protect participants from harm, it is imperative to protect the participant's identity, to be transparent with the participants about the research, and to be cautious in sharing results (Vitak, Shilton, & Ashktorab, 2016).

### **Data Collection Instruments**

I was the primary data collection instrument and used semistructured interviews to obtain data. The data reviewed and collected included monthly and quarterly grant sheets reported to the grantor as financial accountability records. The records contained data from invoices collected from monies spent for the program participants and tools used for the program, and monthly and quarterly reports. Using semistructured personal interviews enables the researcher to make sure to obtain all the information given by the participants while giving the participants the liberty to answer the questions as they wish (Dasgupta, 2015). Convergent interviews enable the researcher to hone in on the differences between subject matter experts as the major characteristic shared among the interviewees (Jepsen & Rodwell, 2008). In instances where two or more interviewees talk about the same issue, the issue becomes a key issue (Jepsen & Rodwell, 2008). The Interview questions are in Appendix B and the interview protocol is in Appendix C.

I used semistructured interviews and company documentation as part of data collection. Semistructured interviews encompass comprehensive conversations between the researcher and the respondent which unfold based on the respondent's opinions and

experiences (Cridland, Jones, Caputi, & Magee, 2015). Semistructured interviews are detailed interviews where all participants receive the same questions and the data collected are similar (McIntosh & Morse, 2015). The semistructured interview focuses on real-world problems and experiences (Percy, Kostere, & Kostere, 2015). Documents may corroborate or refute observation and interview data (Owen, 2014). Determining how documents are used in organizations and how they function is important in a research project (Owen, 2014).

I used member checking to ensure the reliability and validity of the data by interpreting what the participant's said and sharing the interpretation with them via email. The participants had the opportunity to validate my conclusions and return a response. Member checking occurs when the researchers conduct interviews, interprets what the participants stated, and shares this interpretation with the participants for validation (Thomas, 2016). Member checking is a process of confirming the accuracy of the data gathered (Simpson & Quigley, 2016). Member checking gives the participants an opportunity to confirm the correctness of the findings recorded, which is a form of validation (Wang, Duan, & Yu, 2016).

### **Data Collection Technique**

The data collection techniques I used were face-to-face, semistructured interviews and company documentation relative to the accountability measures and the strategic plan implemented by the participants. Interviews allow participants to give an in-depth account of their experience (Nelson & Cohn, 2015). Interviews are a very common method for collecting data (Humble & Green, 2016). Interviews are conversations guided

by the researcher to obtain information that is uncollectible any other way (Baskarada, 2014). The researcher's use of multiple data collection methods enables him to use the data to think about the worldly perspective of the data (Loonam, 2014). The collection of data from multiple sources helps the researcher check for potential bias (Miyazaki et al., 2008). Data collection and analysis occurred throughout the research.

I used a digital audio recorder and a Free Conference Call recording for face-to-face interviews, took notes during the interview which were transcribed and electronically filed, and collected copies of documentation which the minister emailed to me to OneDrive and an external hard drive. A digital recording is a suggested means of obtaining a complete description of the participant's responses and comments (Darke et al., 1998). The researcher should obtain background information on how documents are used and function in the organization prior to designing the research project (Owen, 2014). Documentation requires large amounts of storage space and requires conversion into an electronic file for retrieval later (Yin, 2014).

I used the interview protocol (see Appendix B) starting with introductions, defining how the study would be conducted and the participant's role in the study and, finally, delving into the interview questions. Each participant answered the same interview questions. An interview protocol is a set of rules and guidelines used to conduct the interviews (Dikko, 2016). The interview protocol is a research instrument that ensures the interview questions are in line with the research question (Castillo-Montoya, 2016). The research questions, data instruments, and data collection method planned in the interview protocol ensure each respondent receives the same approach (Poortman &



Schildkamp, 2012). An interview protocol is a set of rules and guidelines used to conduct interviews and is the set of questions asked during the interview (Dikko, 2016).

There are advantages and disadvantages to using semistructured interviews as the data collection technique. Singh (2014) proposed semistructured interviews are a very important method of collecting data. However, Humble and Green (2016) stated semistructured interviews may not always be the best way of acquiring data. Using semistructured interviews, researchers obtain rich and detailed qualitative data for understanding the experiences of participants in the study (Castillo-Montoya, 2016). The semistructured interview is a method of acquiring detailed and in-depth information about participants' experiences, where the researcher becomes the main data collection instrument and where the interviewee provides insight into the subject of the study (Dikko, 2016). The skill level of the interviewer can be either an advantage or a disadvantage. My interviewing skills helped me very much in this process because I had successful experience interviewing many people throughout my career.

I used member checking with participants by taking my interpretations of their responses to them for validation purposes. Member checking involves taking the researcher's interpretations of the data back to the participants to confirm the accuracy of participant responses (Simpson & Quigley, 2016). Member checking is the process of the researcher sharing their interpretations of the data with the case study participants and then receiving feedback from the participants (Ballaro & Polk, 2017; Loonam, 2014). Member checking is a technique used to increase the integrity and dependability of the research findings (Ford-Paz, Reinhard, Kuebbeler, Contreras, & Sánchez, 2015).

Researchers put the respondent's comments to the themes and categories that develop from member checking into the final narrative (Creswell & Miller, 2009).

### **Data Organization Technique**

I used a journal to record notes from the field and reflected on experiences and when conducting the research. I used a transcription of the digitally recorded interviews to track the data. Using a reflective journal helps the researcher with active learning and reflection on that learning and can be used for analysis of transcripts (Vicary, Young, & Hicks, 2016). Reflective journaling entails recording field notes and developing perceptions, questions, and reflections as the study progresses (McGarry et al., 2014). Recording thoughts and insights of the interviews directly following the interviews allows the interviewer to address anything that was unclear with the interviewee (Loonam, 2014). Using audio recordings helps researchers easily code and analyze data prior to transcription by listening to the recordings directly or by using computer software to identify themes directly from the recordings (Neal, Neal, VanDyke, & Kornbluh, 2014).

I used themes and ideas in a narrative format and organized the data in electronic files. Riege (2003) suggested developing a database to provide a way of organizing and documenting the data collected. A database retains evidence and helps to develop an audit trail (Baskarada, 2014). Using a database helps the researcher organize and query research results (Pizzi, Cepellotti, Sabatini, Marzari, & Kozinsky, 2016). Riege (2003) stated that researchers should record data by using a digital recorder. I uploaded audio

files to One Drive and retained a copy of the MP3 on my computer hard drive. I uploaded the emailed documents to One Drive for storage.

I transposed all handwritten journals to electronic files and securely stored all raw data in electronic records which I will retain for 5 years. Researchers must create an electronic organizational system to house primary research data and records to preserve and access when needed (Kadir & Yunus, 2017). Data retention should exist for a reasonable period to make it available for the verification of data results (Heaton, 2008). Data should be in an archive or repository for long-term retention (Borgman, 2018).

### **Data Analysis**

I performed data analysis using multiple methods of data triangulation, such as conducting interviews and reviewing documents to find themes and create categories of the data. One of the definitions of data triangulation is a method of data collection using documents and interviews (Carter & Baghurst, 2014). A study requires triangulation by researchers in a logical sequence of going through the data to find common themes and categories (Creswell & Miller, 2000). Using multiple sources and methods during data collection and analysis as triangulation techniques enhances the credibility of the study (Riege, 2003).

The data analysis for this study began with transcribing the interviews, reviewing the notes taken during the interviews, and simultaneously reviewing the support materials. The key to qualitative analysis is identifying conceptual similarities to discover types, patterns, and processes (Baskarada, 2014). The researcher must determine data analysis by where the researcher acquired the data (Singh, 2014). Data analysis can begin

while data collection is underway (Mayer, 2015). Data analysis entails coding and finding categories and themes, and it has its foundation in reaching saturation for data for analysis (Cho & Lee, 2014). Clustering is a data analysis tool used by researchers to group data into several similar or same groups (Bouveyron & Brunet-Saumard, 2014).

I transcribed the interviews from audio to text using VoiceBase audio to text software, and NVivo 11 for Windows to identify themes and codes, continually comparing the data to develop coding and identify themes to derive meaning from the data. Continually reviewing the transcript data, the researcher returns to the study question and writes the codes and themes that emerge and refines the codes through each iteration of transcript review (Mayer, 2015; St. Pierre & Jackson, 2014). The researcher immerses himself in the data, repeatedly reading the interview transcripts and listening to the recordings (Mayer, 2015). To code data words in interview transcripts and field notes are data that can be broken apart by coding and, once coded, the words can be sorted into categories and organized into themes that emerge (St. Pierre & Jackson, 2014). NVivo software works well with many different types of qualitative research designs and data analysis methods because it makes it easier to quickly reorganize coding and identify themes (Zamawe, 2015).

Selective coding was another data analysis process used for the research design in this study because having a process to identify key elements helps the researcher to identify categories and key concepts common to each case. Selective coding is the process by which researchers select one or more core categories in the data to produce a story that connects the categories (Cho & Lee, 2014). Selective coding helps the

researcher create and hone categories once no new ideas or concepts emerge (Loonam, 2014). Selective coding involves the identification of a central research category that incorporates other categories or replaces them in significance (Foley & Timonen, 2015).

### **Reliability and Validity**

Reliability occurs by using a data collection approach that lines up with the research question and provides consistency in results when other researchers repeat the process (Grossoehme, 2014; Poortman & Schildkamp, 2012; Reige, 2003). Reliability addresses how someone else can achieve the same results repeating the data collection process (Baskarada, 2014). Validity refers to how the researcher supports the conclusions that come from the results (Singh, 2014). Ensuring validity is essential; this means the researcher has reached a point where the study supports his conclusions from the results obtained (Singh, 2013).

#### **Reliability**

Each participant answered the same interview questions, and the responses were recorded and charted the same way across cases. Each transcribed interview was uploaded into NVivo and analyzed based on codes which emerged. Main themes were identified, and three main themes were selected for review in the findings. Reliability shows consistency in the study and the stability of the method over time (Singh, 2014). Reliability refers to whether the results are repeatable if someone else duplicated this study; would they obtain the same result (Grossoehme, 2014). Dependability occurs when the process of collecting data is consistent, distinguishable, written, and replicable by other researchers (Duxbury, 2012; Riege, 2003; Singh, 2014). Data collection must be

consistent and not vary to be dependable (Poortman & Schildkamp, 2011). The collection of the same data types resulted in a systematic way across each ministry to verify accountability measures are in place in each ministry.

### **Validity**

Credibility, transferability, and confirmability are elements of research validity. Validity is the meticulousness in which the findings of the research precisely reflect the data (Noble & Smith, 2015). Validity relates to the accuracy and truthfulness of the findings (Cypress, 2017). Validity refers to the suitability of the tools, processes, and data used, including (a) whether the research question is valid, (b) the choice of methodology is appropriate to answer the research question, (c) the design is valid for the chosen methodology, and (d) whether the results and conclusions are valid for the sample (Leung, 2015).

I used a review of the data interpreted from the participants' transcripts. I reviewed each transcript searching for the main themes in the data. Once themes were identified, I paraphrased the concepts the interviewee provided and reported it via email to the interviewee. The interviewee was then given the opportunity to agree with my reporting or to make changes. Multiple sources of data collected, transcripts, and notes create a chain of facts or an audit trail which make up facets of validity (Duxbury, 2012; Riege, 2003; Singh, 2014). Member checking involves the participants of the research determining the trustworthiness of the research by giving the interview transcripts, themes and interpretations to the participant and then asking them to provide input on whether the data accurately reflect their experiences (Smith & McGannon, 2017).

Member checking is used as a technique for establishing the validity of the research data (Amankwaa, 2016). With member checks, the researcher follows up with participants to ensure the findings reflect the participants' intended meanings (Kornbluh, 2015).

I used journaling to document observations from the face to face interviews and maintained the research records to provide a detailed view of the events that took place in the research to ensure transferability. Transferability is the creation of enough case data to generalize case to case (Baskarada, 2014, Duxbury, 2012; Singh, 2014).

Accomplishing transferability occurs when the data show similar or different results among similar or different participants (Riege, 2003). Similarities and differences are found in each case to capture each participant's experiences (Duxbury, 2012; Poortman & Shildkamp, 2012; Riege, 2003).

I addressed confirmability by relating the data to emerging strategy and the ladder of accountability. The data confirmed ministers' strategies emerged as they progressed through program planning. The ministers also used tools in accordance with documenting tools of accountability used for grant management. Confirmability is like construct validity which is enforceable when explaining the theory fundamental to the concepts of the study (Poortman & Schidlkamp, 2012). Confirmability is related to the idea of being neutral and objective and helps to assess whether the interpretation of the data is logical and unprejudiced (Riege, 2003). Confirmability is the degree to which the results are confirmed or corroborated by other researchers and is concerned with establishing that data and interpretations of the findings are clearly derived from the data and not made up by the researcher (Anney, 2014).

I ensured data saturation by conducting the interviews of multiple cases until no new data or new themes arose. After each interview, I uploaded the transcript into NVivo and reviewed the codes that emerged from the data. I determined that when no new codes emerged, I had reached data saturation. Interviews are one of the methods of achieving data saturation, along with having more than one method of collecting and analyzing data (Fusch & Ness, 2015). The researcher should ask probing questions of the participants to find key issues and themes in the data to reach data saturation (Jepsen & Rodwell, 2008). Data saturation is reached at the point of having no new information and when no new themes appear (Fusch & Ness, 2015; Saunders, et al, 2017; Tran et al., 2017). Data saturation occurs when the information from the study is replicable (Fusch & Ness, 2015). Saturation is reached when each question is explored in detail and no new concepts or themes emerge from additional interviews (Cleary et al., 2014).

### **Transition and Summary**

Section 2 included how the research collection in this qualitative multiple case study took place. The population for the study included four ministers from Christian churches in New York State. Informed consent occurred through electronically signed consent forms from the ministers. I was the primary data collection instrument and used semistructured interviews and organizational documents. A journal, along with a transcription of recorded interviews, helped me keep track of data and helped to find themes and ideas across the churches. The same questions asked of each participant and charting the responses the same way across cases ensured reliability. Achieving validity occurred by finding the similarities and differences in each case.



In Section 3, I present and discuss the findings of the study, discussing each theme. A detailed discussion ensues on the application of the findings to the professional business practice. I express tangible implications for social change, as well as recommendations for action and further research. I conclude the study with reflections on the DBA doctoral study process and provide the conclusion.

### Section 3: Application for Professional Practice and Implications for Social Change

#### **Introduction**

My purpose in this qualitative multiple case study was to explore the strategies that Christian ministers use to obtain and manage government and foundation grants. I conducted semistructured interviews with four Christian ministers located in New York State and reviewed the documentation the ministers used to account for the grants they obtained and managed. Three major themes emerged from my analysis of the data, data triangulation of the ministers' responses to the interview questions, notes from journaling, and member checking.

The first theme, program development strategy, involves thinking of overarching programs to add to the church, like youth programs, and searching for grants that provide funding for those programs. The program development strategy emerged as the ministers reviewed the program descriptions and funding criteria. Using program development strategy to identify programs that achieve the goals of the church is crucial when determining the grant application to submit.

The ministers used budget review, the second major theme, for both grant determination and accountability. Budget information was entered into a one-page monthly report and a quarterly report submitted to the foundation for grant accountability. The ministers maintained receipts and recorded program expenses on the monthly and quarterly reports.

The third and last major theme, performance reporting for accountability, was supplemented by using budget and expense reporting as input into monthly and quarterly

reports provided to the funder. Each minister used expense reporting and recorded program attendance as an accountability measure. The funder created a simple form for accountability reporting, which made accountability simplistic and easy for the ministers to follow.

### **Presentation of Findings**

The overarching research question in my study was: What strategies do Christian ministers use to obtain and manage government and foundation grants? All participants were Christian ministers in New York State. I identified the ministers as M1, M2, M3, and M4. I transcribed and performed analysis and member checking. Data triangulation occurred using the interview transcripts, handwritten notes journaled during the interviews, and a review of the accountability reports the ministers submitted to the funders. The ministers obtained the grants through either a local denominational private foundation or from a private foundation grant. Most of the ministers reported that they spent little time researching other private foundation grants, as they considered the search was too vast or their needs were already met, and the ministers found that the other organizations they applied to did not provide grants to religious organizations. Government grants funded one of the church's food programs and to building structure and infrastructure projects and not program development; therefore, the ministers limited their focus on government grants.

#### **Theme 1: Program Development Strategy**

Program development strategy emerged as a strategy for all four ministers as they sought to obtain grants. All four ministers used program development strategy to

determine a demographic to provide a program activity for and then researched grants that provided funding for programs for that demographic. The type of program was not predetermined but unfolded as the ministers reviewed the grants.

With the congregation and community in mind, most of the ministers searched through the local private foundation and government grants looking for a program they thought would ignite passion and involvement. The ministers then selected a local grant with a program description that they believed would spark interest in the congregation and the community. The next step involved writing how the ministers believed their church would implement the grant program and listing the measures of accountability compliance.

In the face-to-face interview, M1 confirmed M1's strategy was to look at the programs in place and then weigh the needs for existing programs against the needs for desired programs and then look for the grants. M2 responded that M2's strategy ". . . involved identifying and articulating a clear problem or need, which was relevant to the grantor's focus, and a straightforward plan to address that need." M2 further stated, "the strategy for the successful implementation and fulfillment of the grant project will include ongoing evaluation of the project, documentation and record keeping, as well as tracking the budget and success of the project." To obtain grants, M3 responded, "I used project management and project oversight and grant finding" as a strategy. In addition, M3 responded, "We were looking for funding opportunities that would support some of the budding ministries that we're creating here. And some that were already preexisting

but didn't have any funding to support it.” M4 started the program before obtaining the grant and used the grant to supplement the program. M4 stated:

I think, the thing that worked was we were able to show them that we had a program that worked. We weren't coming to them asking them for money to try out something brand new that we didn't have any data on.

M4 had an existing program with measurable outcomes, that proved to be an advantageous strategy for obtaining the grant.

The consensus among the ministers was that looking for grants outside of the denomination was very exhaustive and that many of the grantors they found did not provide funding to religious organizations. Of the grants they searched for, many were commercial grants, grants provided by national store chains and other national businesses, rather than private foundations. M1 responded that some of the private foundation and government grants “have restrictions on funding religious organizations.” In addition, M1 also stated, “We were able to meet our needs, so we did not have the need to go spend a lot more time energy on a more exhaustive search when we already have sufficient funding for our needs.”

M2 responded:

With each grant application, as well as the implementation of new projects, there will need to be an ongoing evaluation in order to adapt to unforeseen challenges and other observations. The application, implementation and evaluation methods of each grant will change with each endeavor and documenting these changes and

their motives will help to discern a successful strategy for seeking and applying for grants and implementing grant projects.

M4's grant was through a private foundation. M4 took a unique approach to obtain the grant by working with a foundation that, through coaching, “. . . helped me find some additional potential grant sources in my community. And looked over my proposal and helped me develop a more sound grant proposal.”

All four ministers stated there were opportunities for changes within the church that would help the ministers obtain and manage grants. M3 responded that hiring a grant specialist to assist ministers in reviewing the grants available and in applying for the grants is something ministers should pursue. M1 stated that churches also have an opportunity to create a Community Development Corps., such as a 501(c)3, that can be responsible for managing the grants. M4 believed that it was important to acquire support from the community partners to ensure program viability and sustainability when looking to obtain grants. Once the ministers found a strategy that produced results, the ministers repeated that strategy each year when seeking to obtain and manage grants.

**Evidence from the conceptual framework.** The findings confirmed that the strategy emerges from an initial plan and that developing a program evolves from the emerging strategy. Kopmann, Kock, Killen, and Gemünden (2017) posited that the unplanned and unforeseen events could enable an organization to notice and respond to changes in their environment. Emergent strategies can reveal problems with organizational practices and concepts (Naldemirci et al., 2017). The emergent strategy is the result of a process that may not be planned where a close relationship exists between

the strategy that is formed and the strategy that is implemented (Fedato, Pires, & Trez, 2017). The emergent strategy can be derived from different patterns of action, competitive position, an organization's perspective, or plans that summarize the intended strategy (Parkinson, 2017). In the not-for-profit arena, the delivery of services is important to decision making and financial and program accountability (Hyndman & McKillop, 2018).

**Evidence from the literature.** Hernández Betancur, Montoya Restrepo, and Montoya Restrepo (2017) espoused that when creating a strategy, the manager conceives a plan that includes activities and resources that result in a strategy that achieves a goal. Rustambekov and Unni (2017) said planning is a set of decisions that come about because of the principles of strategy and involves thinking toward the future. Zhao, Wang, and Zhu (2018) stated that a strategy can be a plan or a pattern of actions that is intended or not. A plan is a series of actions that are constantly predetermined (Hernández-Betancur et al., 2017). Companies implement some planned strategies by thoroughly reviewing the strategy before it becomes company policy (Havenvid, Holmen, Linné, & Pedersen, 2017).

## **Theme 2: Budget Review as a Strategy**

Another theme that emerged was using a review of the budget as a strategy to determine whether potential programs are financially viable. All four ministers would first think of a demographic attending the church that would benefit from an activity sponsored by the church. Next, the ministers would review their church's budget to determine whether the program was sustainable. The ministers would then look up grants

on the web, the parish website, and the Foundation Directory website, a funder and grant repository, looking specifically for grants for the demographic. Three of the ministers received new grants this year, whereas the fourth received a renewal of a previous grant. Three of the ministers used the church budget to determine the amount of the grants they needed to support their congregations, whereas the fourth had a program in mind and used an organization to assist in writing the proposal. Finally, all four of ministers would select a grant based on program viability for the church and community.

In the face-to-face interview, when asked about strategies the ministers used to select the grants, M1 responded:

We made a budget, an itemized budget . . . so, we would have the activity and then we have the anticipated cost and then once we knew that number for the year that's how much we were able to go out and try to raise funds from a budget perspective.

M3 responded:

In doing some of the work that we as a church have been doing in the community, we were looking for funding opportunities that would support some of the budding ministries that we're creating here.

M2 stated:

I believe the strategy for my successful grant application involved identifying and articulating a clear problem or need, that was relevant to the grantor's focus, and a straightforward plan to address that need. The strategy for the successful implementation and fulfillment of the grant project will include an ongoing



evaluation of the project, documentation and record keeping, as well as tracking the budget and success of the project.

M4 based the grant strategy on the desire to implement a program. M4 received assistance from a private organization to help write the proposal for the grant.

M3 was able to receive grant renewals because “. . . we’ve been clear on exactly what we’re trying to do. We map out the scope, we try to map out of the actual cycles, and then we’re able to as we’re doing it provides instant documentation of it.” M4 recommended that ministers should look to as many diverse people and organizations for funding as possible.

M4 stated:

Be willing to have conversations with people in foundations and community organizations and sometimes it means going to meetings that maybe you don’t really want to go to. But I’ve found that through those meetings people have turned me on to other people who helped me connect with other people who helped me connect with additional funding sources.

**Evidence from the conceptual framework.** Emergent strategy is a new pattern of different intentions and is the result of cumulative influence from daily decisions made by managers that are usually tactical, derived from daily activities or routine business, and sometimes come from an unpredicted idea or way of thought (Ismail & Ghozali, 2015). Emergent strategies come about notwithstanding existing objectives (Hernández Betancur et al., 2017).

Using the budget to determine program development became the deliberate strategy that was used by most of the ministers to obtain grants. Shu (2017) stated that emergent strategy may be an approach to looking at the funding process when the organization faces an environment of uncertainty regarding new opportunities. Vitolla, Rubino, and Garzoni, (2017) posited the strategy that emerges may not agree with the intended strategy. According to Bananuka, Nkundabanyanga, Nalukenge, and Kaawaase (2018), to be financially accountable, an organization's activities must be visible to the public. Hyndman and McKillop (2018) posited that organizations may justify what has been done with the funding received, providing an account for their actions and the services provided.

**Evidence from the literature.** According to Sloan and Grizzle (2014), grantees know how difficult obtaining grant funding can be, but they seek the funds because of the need for additional funding. Successful alignment between budget and strategy helps the organization to create the desired set of actions and behavior by employees that affects the financial results (Srivastava & Sushil, 2017). According to Tacon, Walters, and Cornforth (2017), *accountability* is defined by the way an organization is held accountable for their actions. Charities must have good accounting and reporting practices to ensure they meet funder requirements and to ensure they have public confidence (McDonnell, 2017).

### **Theme 3: Performance Reporting for Accountability**

Budgets and expenses were managed and maintained by someone other than the ministers. In each case, the ministers used a quarterly reporting form provided by the

funder to account for the expenses used with program funding. M3 responded, “The first thing I do is quarterly reporting . . . I think a lot of times people are looking to see what you’re doing and how you're spending the money, not that you're spending the money.”

M2 stated:

I will manage the expenses following the budget set forth in the grant as well as the schedule of services – keeping a record of an account of each service, in essence, the number of attendees, participants, volunteers, offering and donations, presenters, the program or order of service, and an observation of its success based on the intended purpose.”

M1 said:

. . . we set up a spreadsheet and it's easy for us to record funds as they come in and then document expenses as they go out. So, we were able to use just basic software to manage it. So, we've been able to manage it as a basic accounting exercise.”

The accountability measures proved quite successful for M1 as the church received grant funding for their programs yearly since the inception of the program.

When asked about successful accountability reporting measures, M3 responded, “For me monthly reporting. Quarterly reporting can go too far for too long without realizing you haven't spent enough.” M4 provided monthly reports for the grantor by “. . . tracking invoices before money is spent and doing paperwork so that we’ve clearly tracked all the money that we spent so far.” M4 also tracked intern hours for the monthly report.

**Evidence from the conceptual framework.** Having a process for accountability along with additional supporting materials is critical to ensuring leaders maintain programs according to funder requirements. Cumbe and Inácio (2018) stated one definition of *accountability* found in Stewart's ladder of accountability is the use of accounting to determine income and compliance regulations and the performance measures required by the funder. Wanyama et al. (2015) found that it is important to show proper stewardship of resources to follow Stewart's performance and process accountability.

Churches must disclose their activities and report on their operations to the congregation and to the community (Yahanpath, Pacheco, & Burns, 2018). Hyndman and McConville (2017) stated that performance accountability is important in building trust in charities meeting the expectations of stakeholders. Praptomo (2017) highlighted that performance accountability as outlined by Stewart (1984) can help organizations ensure that they achieve their planned outputs. Performance accountability is critical as a part of providing formal accounting information and transparency (Hyndman & McConville, 2017). According to (Bananuka et al., 2018), organizations should have accountability measures that reflect outputs identified in Stewart's performance accountability rung on the ladder of accountability.

**Evidence from the literature.** Accountability is the means through which organizations account for their actions and are internally responsible for shaping the mission, goals, and performance of the organization (Fowler & Codery, 2015). Financial reports should contain highly detailed information for decision making and of

accountability by disclosing information about program performance (Noaman, Ouda, & Christiaens, 2018). To comply with accountability measures organization must keep accurate records of property or funds (Kraeger & Robichau, 2017). It is necessary to comply accountability requirements to develop trust with funders and in response to accountability requirements (Agyemang, O'Dwyer, Unerman, & Mariama, 2017). It is vital to report reliable financial and budgetary information to reflect the organizations' ability to achieve performance targets and to prevent loss or misappropriation of funds (Nogueira, & Jorge, 2017).

### **Application to Professional Practice**

The results of my study contribute to scholarly research on religious practices of accountability in grant management and provide insight into the role that emergent strategy plays in ministers obtaining grants. According to the research findings, the strategies ministers use to obtain and manage grants emerged as the ministers reflected on the types of demographics needing support within their churches and how that group represented the surrounding community. Zhao et al. (2018) stated an emergent strategy is not necessarily a planned strategy which comes to fruition and is deliberate. The strategies used to obtain grants primarily unfolded as the ministers implemented programs and searched for grants to meet the programmatic requirements and participants' needs.

The ministers measured whether the proposed grant fit their congregation's needs and the church's community efforts by the program description. There was no set strategy for determining which grant programs ministers applied for as the strategy emerged

during the process of review and discovery. According to Papulova and Papula (2014), the emergent strategy idea concludes with the assumption that seeing the result from the onset is not necessary. The strategy emerged as the ministers reviewed the grant descriptions and requirements which, in turn, provided ideas for which the ministers may not have thought.

Accountability measures were simplistic, making documentation of program activities easy to track, monitor, and report. Simplistic reporting as an accountability measure makes it easy for ministers to be forthcoming in the efforts of the church in providing programs. Researchers have much interest in how nongovernmental organizations efficiently use resources (Rocha Valencia et al., 2015).

### **Implications for Social Change**

The purpose of obtaining and managing grants is to support programs that are needed in the community. Focusing on programs that enrich the congregation and the community, ministers beneficially affect social change. As organizations engage in socially responsible activities the activities become a vital part of the organization's goals (Zigan & Gryns, 2018). The organization's leaders ensure the integration of social responsibility practices into daily operations, once social responsibility becomes a part of the organization's goals (Zigan & Gryns, 2018).

The types of programs ministers may select focus on adolescent and young adult enrichment, senior adult activities, food distribution, and overall comradery among people of diverse backgrounds. The programs enrich the community and bring like-minded individuals together for a shared cause. The more the church implements

enriching programs the more people's attitudes and social behaviors change and become progressively positive. The emergent strategies used become more deliberate as the strategies successfully change the organization's direction (Neugebauer et al., 2016).

### **Recommendations for Action**

Faith-based organizations need not limit their search for grant funding only to those grants provided by local denominational organizations. Sloan and Grizzle (2014) stated that organizations can be vulnerable or limited when they rely solely on one source of income. Churches can widen their search for funding by acquiring listings of, or access to, private, national, and state foundations and to government grants that support more than infrastructure and food programs.

It is vital for churches to train their leaders, staff members, and key members of committees to help obtain and manage grants in the smaller churches. Hiring a grant specialist to assist ministers in reviewing the grants available and in applying for the grants is something ministers should pursue. Churches also have an opportunity to create a Community Development Corps., similar to a 501(c)3, which can be responsible for managing the grants.

The limits ministers placed on determining the types of programs to implement in the church could become a wider study. Ministers placed limits on researching available grants based on decisions to look locally or nationally. Ministers and church administrators across various Christian denominations should pay attention to the results of this study, as should private foundations and commercial businesses that provide grants. The fact that the ministers in this study limited their efforts to local foundations

leaves the field open for research on strategies ministers used to obtain grants from national organizations. I will disseminate the findings from this study in both literature and conferences.

### **Recommendations for Further Research**

Researchers could conduct studies to determine successful strategies for obtaining and managing grants. Addressing limitations ministers have in documenting the strategy they use to obtain grants, and in their assessment and selection of grants relative to the effects that selection has on the community, is an area of suggested research. Whether the assessments and selections are made solely by the minister or by committee, and the impact that the decision-making process has on program development and on obtaining grants should also be investigated.

In addition, further investigation into challenges ministers face when applying for private foundation and government grants is an area for discussion and research. Identifying gaps in funding opportunities can help ministers hone how they address the needs of the community and how they outreach to other organizations in the community. Determining the types and locations of religious grants available to churches and understanding the limitations of some foundations to support religious organizations are other areas for additional study.

### **Reflections**

I suspected ministers had a way of strategizing how to implement programs in their churches, but I had no insight into what that process looked like. The research, coupled with the interviews, helped me discover more about the ministry than I had



known. My personal bias was that I did not think ministers had a concise strategy in obtaining grants but that they arbitrarily went about the process, selecting any program that looked interesting. Although this seemed true at the onset, the more I listened to the ministers, the more I learned selecting grants was a process and that they had a strategy that emerged from an identified need.

The doctoral study experience has been challenging and rewarding. I did not know what to expect; therefore, I had no preconceived notions as to how to approach the requirements. I learned to trust the experience of my Chair, the second committee member, and the university reviewer, and to understand correction is not harmful but enlightening. With the guidance of the doctoral team, I am more prepared to step into my next role as a lecturer, consultant, and Christian minister.

### **Conclusions**

The successful strategies ministers used to obtain and manage foundation and government grants are critical to developing and implementing programs that serve the church congregation and the community. The three major themes that emerged from the data were program development strategy, budget review as a strategy, and reporting for accountability. The emergence of program development strategy is important to the minister's identifying potential grant programs and finding grants that fit the needs of the congregation and the community. Using budget review as a strategy helps ministers determine the viability of implementing the program, plan for sustaining the programs already in place, and strategize implementing future programs. Reporting for accountability provides the evidence funders need to ensure the grantee follows the grant

requirements. Together, the strategies and accountability measures help ministers ensure they meet the growing needs of the church and the surrounding community while providing transparency in accountability. The results of this study contribute to scholarly research by providing insight into the role an emergent strategy plays in ministers obtaining grants and on religious practices of accountability in grant management and reporting.

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## Appendix A: Sample of Interview Questions

The interview protocol focuses on the interview questions of each participant and the accountability documentation for each organization. Interview questions center on the individual's strategies, with analysis drawn on each's behavior, beliefs, and insights. The data collected from the organization addresses accountability methods. I will analyze the data across the organizations

### Interview Questions

1. What strategies did you use to select and obtain grants?
2. What strategies did you implement to manage the government and foundation grants you received?
3. What strategies have been most successful?
4. What strategies have not worked well?
5. What measures of accountability did you use to manage the grants you received?
6. Which methods of accountability have been successful?
7. Which methods of accountability have not been successful?
8. Do you have anything you would like to add that we have not discussed regarding strategies used to obtain and manage government and foundation grants?

## Appendix B: Interview Protocol

<b>Interview Protocol</b>	
<b>What I will do</b>	<b>What I will say--script</b>
Introductions	Good (Morning, Good Afternoon, Good Evening). I'm so glad we could discuss my doctoral study today. Thank you for meeting with me.
Watch for non-verbal cues Ask probing questions if silence ensues Ask follow-up questions	<ol style="list-style-type: none"> <li>1. What strategies did you use to select and obtain grants?</li> <li>2. What strategies were implemented to manage the government and foundation grants you received?</li> <li>3. What strategies have been most successful?</li> <li>4. What strategies have not worked well?</li> <li>5. What measures of accountability did you use to manage the grants you received?</li> <li>6. Which methods of accountability have been successful?</li> <li>7. Which methods of accountability have not been successful?</li> <li>8. Do you have anything you want to add?</li> </ol>
Interview Wrap up	Thank you so much Pastor for meeting with me today. It has been my pleasure to obtain the knowledge and information you've shared.
Schedule member-checking interview	I would like to schedule a follow-up meeting to go over my transcript of this meeting. What days might you be available during (week)