Transparency or Accountability?

The Purpose of Online Technologies for Nonprofits

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Abstract

Transparency and accountability are two issues that are ubiquitous for nonprofits. Today, the application of these issues has moved from solely traditional mediums to include online technologies. Through content analyses of nonprofit Web sites and in-depth interviews, this paper seeks to determine if nonprofit leaders see a conceptual connection between transparency and accountability and their online communication mediums. It was found that most still visualize online communication tools as a medium to push information out to stakeholders. In addition, a pattern was found between an executive director's conceptualization of the purpose of online tools and the organization's use of its Web site in regard to the amount of information it provided and the tools it adopted.

KEYWORDS: ICT, Accountability, Social Media

Introduction

Traditional nonprofit accountability perceived a nonprofit as being accountable solely to its board (Brody, 2002), but this is a very narrow and outdated model (ibid.). Furthermore, in this model the nonprofit board is seemingly accountable only to itself. The more inclusive concept has the organization accountable not only to its board, but to its employees, members, clients, donors, government, the public and society as a whole (Brown and Moore, 2001; Ebrahim, 2005; Gagne, 1996; Kearns, 1996; Light, 2000). While each of the afore mentioned stakeholders has a vision of accountability, the organization is charged with addressing each stakeholder's needs to the best of its ability. To accomplish this, the organization must be transparent. Therefore, nonprofit transparency and accountability are two intrinsically connected concepts, with transparency noting how much information an organization discloses, which can aid in its accountability. One manner in which nonprofits can promote their accountability though transparency is through information communication technologies (ICTs).

A literature has begun to form on nonprofit utilization of Internet technologies. Through content analyses of nonprofit Web sites, early findings have noted that these technologies aid in enhancing an organization's transparency to its broader publics. Still, how nonprofit leaders conceptualize the connection between transparency and accountability is less understood. While a nonprofit can be very transparent in the four main areas nonprofits must account for – governance, finances, performance, and mission (Ebrahim, 2010) – it may not provide interactive mechanisms that enable stakeholders to engage the organization to seek out additional information or inquire about the information made available. It has been found that while nonprofits are adept at providing information online, their use of tools to promote symmetrical dialog is lacking (Kent and Taylor, 2002). Though nonprofits have been found to be transparent, these studies have also shown they are lacking in what this paper terms their "online accountability" due to their low adoption of two-way communication tools (Kent and Taylor, 2002; Saxton and Guo, 2011). These communication tools include email addresses but go beyond that to include message boards, blogs, and social media sites such as Facebook and Twitter. While the low utilization of these tools has been documented, less understood is if nonprofit leaders strategically think about these tools.

This paper begins to explore how nonprofit leaders conceptualize the connection between transparency and accountability in regard to Internet technologies. To accomplish this, the utilization of ICTs by nonprofits in a county in the Southeast region of the United States was measured and interviews were conducted with the ten nonprofits found to be high utilizers of ICTs. The next section presents a review of the empirical studies regarding nonprofit ICT utilization is discussed and connected to the accountability literature. Then the findings of the ICT analysis is presented and matched with the findings from the interviews.

Literature Review

To understand the connection between how nonprofit leaders conceptualize the connection between Internet technologies, transparency, and accountability, this paper discusses the theoretical literature on accountability, its relationship with transparency, and how they relate to, or can be enhanced by, new technologies. Once the foundation for accountability is laid down, the literature regarding nonprofits' use of the Internet is reviewed, and then the methodology is presented in the next section.

Transparency & Accountability

According to Ebrahim (2010), transparency is one of the key components of accountability, with the others being answerability, compliance, and sanctions. In regard to transparency, nonprofits in the U.S. are legally required to make some information available to the public, such as their IRS form 990 or 990 EZ. Still, there is much more that stakeholders seek to know about the organization to deem the organization accountable. Being transparent, while aiding in the provision of information, does not equate to providing the information sought after by stakeholders. Indeed, it may not be possible to provide all the information that all stakeholders seek, given the broadened understanding of stakeholder (Koppel, 2005; Ebrahim, 2005). Moreover, the choice of what information to make available is also telling. For example, an organization can decide to only provide information that promotes its programs and services, but not provide information indicating how effective these programs or services have been. This would indicate that the organization is engaging in what Grunig and Hunt (1984) define as a public information model of communication.

While nonprofits are not mandated to disclose more information, it behooves them to be transparent to their array of stakeholders. This openness helps to not only build relationships, but also engender a sense of trust, which is at the foundation of accountability (Ebrahim, 2010). This trust is strengthened though dialogic communication channels where the organization can communicate "with its public in honest and ethical ways" (Kent, Taylor, and White, 2003: 67). In an era where citizen-centered collaborative governance is increasing (Ansell and Gash, 2007; Siriani, 2009), the stakeholder focus of accountability is increasingly important. For nonprofit organizations, which have multiple stakeholders with vastly different demands, outward, stakeholder focus of accountability has become critical.

Accountability itself is a concept that is in a constant state of evolution, and there are numerous frameworks available to better understand how to conceptualize and measure accountability. At the most basic level, accountability raises two main questions: *to whom* does the organization need to account, and *for what.* Koppel (2005) presents a five-part typology through which accountability can be viewed: transparency, liability, controllability, responsibility, and responsiveness. Similarly, Ebrahim and Weisband (2007) note that there are four components to accountability: transparency, answerability, compliance, and enforcement and sanctions. Needless to say accountability is a much analyzed concept, though Dubnick (2008) notes is very elusive. Its elusiveness not withstanding, there are increasing calls for nonprofits to be held accountable, especially in light of a heightened skepticism about the effectiveness of some nonprofits. While nonprofit organizations are increasingly being asked to demonstrate more accountability, there is a question as to whether the normative calls for accountability, and the processes related to demonstrating one's accountability, actually lead to greater nonprofit performance (Ebrahim, 2009). Still, the importance of the increasing calls for accountability are not diminished.

It is communicating accountability that can be difficult. As noted above, the provision of information is part of being accountable, but there is the need to receive information from stakeholders that allows an organization to be responsive, or to use Ebrahim's (2010) terminology, answerable. How accountable an organization is to its stakeholders can also be determined by understanding what the organization does with the feedback it receives. It can either use the feedback to reframe its message to encourage stakeholders to act in ways desired by the organization, or it can use the feedback to help shape the organization, its programs, or its future goals. The former is known as a two-way asymmetrical communication model, and the later a two-way symmetrical communication model (Grunig and Hunt, 1984). It is the later model that is deemed to be the more effective model for organizations (Grunig, 1997: 261)

Virtual Accountability

As noted above, transparency and accountability are crucial for nonprofit organizations. In today's information revolution (Bimber, 2003), people expect to have access to much information, and when it comes to nonprofit organizations and their stakeholders one of the most cost-efficient tools to provide them with the information they seek is through online technologies. While there have been numerous technological advances increasing the efficiency of handling information, it is argued that the incorporation of ICTs and having a Web site are not only cost-effective (Boeder, 2001; Lee, Chen, and Zhang, 2001; Waters, 2007), but are also beneficial for a nonprofit seeking to account to its stakeholders (Saxton, Guo, and Brown, 2007; Saxton and Guo, 2011).

There has been a growing body of research measuring the transparency, available content, and disclosure of information on nonprofit Web sites (Gandia, 2011; GuideStar, 2009). The purpose of GuideStar's (2009) report was to measure the extent nonprofits provided information on their Web site, such as the annual report, IRS determination letter, finances, and governance information. Gandia (2011) went beyond solely measuring content to determine if it was associated with the amount of contributions the organization received. He categorized his measurement tool by ornamental Web presence, informational Web presence, and relational Web presence, and he found a positive correlation between the amount of information a nonprofit provided on its Web site and the amount of contributions it receives.

However, it is argued here that being transparent – providing information via the Internet – is but a part of accountability. As noted in the GuideStar (2009) report on nonprofit transparency, "[t]ransparency is closely related with accountability, as the release of relevant information helps institutions hold themselves accountable for their performance" (7). It also enables stakeholders to hold the organization to account. The feedback mechanism is what distinguishes transparency from accountability; one needs to be able to request an accounting from the nonprofit if adequate information is not available. Indeed, for nonprofits it has been argued that the "essence of accountability lies in the relationships between the organization and the society and/or stakeholder groups of interest" (Gray, Bebbington, and Collison, 2006). Similarly, it has been noted that the "most fundamental change in the governance of nonprofit organizations will be the widening and deepening of the organizational electorate, a set of people who have the right to participate in strategic decisions" (Saxton 2005, 35). In other words, engaging in dialogue with stakeholders is deemed increasingly important for the governance of nonprofits.

Some recent studies have sought to measure the extent to which nonprofits are not only disclosing information to stakeholders on their Web sites, but are also adopting the tools necessary to engage these stakeholders online. In an earlier study Kang and Norton

(2004) measured the usability of the site, the usefulness of the information provided on the site, and the communication functions available to visitors, to determine the extent to which nonprofits were using their Web site to meet organizational goals. Similarly, Saxton and Guo (2011) measured nonprofits' use of their Web sites through disclosure of information and dialogue mechanisms. Both studies found that while nonprofits were utilizing their Web sites to provide information to visitors, they were lacking in the use of tools to engage those visitors. In other words, these Web sites were designed more for pushing information out to stakeholders (Web 1.0) than as platforms to engage in dialogue (Web 2.0).

Nonprofits must engage with their stakeholders, whether face-to-face, through traditional technologies such as the phone or facsimile machine, or online. Web 2.0 applications have made the Internet the prime vehicle through which organizations can build relationships with stakeholders through dialogue (Kent and Taylor, 2002; Kent, Taylor, and White, 2003). The ability for stakeholders to participate can open the decision-making ability of the organization to be more inclusive. No longer is the Internet restricted to being a collection of brochure-ware, where Web sites do little more than provide information about the organization. Today Web sites can be dynamic, allowing nonprofits to engage in dialogue with stakeholders. Dialogic theory "suggests that for organizations to create effective organization-public communication channels, they must be willing to interact with publics in honest and ethical ways" (Kent, Taylor and White, 2003: 67). This interactivity is the base from which relationships are built (ibid).

Social media, at the most basic level, allow for relationship development and maintenance. Social media permits organizations to increase the level at which stakeholders can participate in the organization, shifting the levels of participation from consumers of information and engaging with the organization in a specific manner sought out by the organization, to having the ability to bargain and negotiate with the organization and be involved in activities that help the organization but are done apart from the organization (Ebrahim, 2010). It is the latter forms of participation that are achieved through social media tools through individual advocacy for a cause (Kanter and Fine, 2010). Recent studies have begun to better understand how nonprofits are utilizing these tools (Waters, et al., 2009; Waters, 2009). Waters (2009) has found nonprofits' use of social media to streamline management functions, interact with stakeholders, and educate the public about the programs and services offered. Waters et al. (2009), through a content analysis of nonprofit Facebook pages, found that disclosure of information was the most often used strategy in regard to social media use. So while social media's core design purpose is to connect individuals to be "social," nonprofits utilized these Web 2.0 tools for the same purposes as they would their Web site, to push information out to stakeholders to promote the organization.

While the lack of adoption of two-way communication models has been aptly found in empirical studies, what is less understood is how the executive directors, or the nonprofit leaders, perceive these technologies. If they conceptualize ICTs as being integral to helping the organization to communicate with its stakeholders and achieve its goals, it is hypothesized that they would be more likely to make sure the organization is fully utilizing these tools. Conversely, if the executive director does not see ICTs as important in moving the organization towards achieving its mission, less emphasis will be placed on these tools, and this would be demonstrated in lower utilization of ICTs.

Methodology

To better understand how nonprofit leaders perceive ICTs, quantitative and quantitative methods were used. First, snowball sampling was used to identify the nonprofit organizations that were using social media in a county in the Southeast region of he United States and their Web sites were coded for usability, content, and communication tools. Then the executive directors of the ten nonprofits that were identified as the high ICT utilizers were interviewed. Each method is discussed next in more detail.

The snowball sampling was initiated in June 2011 and was completed in July 2011. First, all the followers of two prominent umbrella nonprofit organizations in the county were identified on the social networking sites Facebook and Twitter. These two social networking sites were chosen due to their prominence in use among organizations and users. Moreover, though surveying 3,522 nonprofits, the fourth Annual Nonprofit Social Network Benchmark Report found that these were the two leading social outlets, with 98% of respondents having a presence on Facebook and 72% on Twitter (Common Knowledge 2012). While this is not a perfect technique to obtain a sample of nonprofits that utilize ICTs because it may leave out local nonprofits that are high utilizers of ICTs but are not connected with other local nonprofits, for the purpose of this study it was deemed appropriate to identify nonprofits through social networking sites due to their openness of "followers" and "fans" to identify those that interact with each other via these tools.[1] Next the fans and followers of each nonprofit that followed the original two

[1] "Fans" are people who follow the organization on Facebook and "followers" follow the organization on Twitter. It was chosen to uses these terms instead of the more common nonprofit vernacular of members or clients because individuals who are following or fanning a nonprofit on asocial media site may be neither. Further, the term "stakeholder" was not used since these followers and fans may not be geographically

nonprofits were also identified. This process repeated until the identification of any new nonprofits was exhausted. This process identified 464 nonprofit accounts and 348 nonprofit organizations.

Once the organizations were identified, the extent to which they engaged with stakeholders through social media was measured. This metric was based on the number of tweets and Facebook posts for each organization, indicating that they were active users of ICTs. Since the purpose of this project is to better understand how executive directors perceive ICTs in regard to transparency and accountability, it was decided to focus on those who are high utilizers of social media since it had been noted that the final stage of transformation, at least in regard to e-government, is "interactive democracy with public outreach and accountability enhancing features" (West 2004: 17). This leads us to believe that those organizations that are high utilizers of social media, a medium that promotes interaction, are deemed best practices.

The Index

The Nonprofit Virtual Accountability Index (NPVAI) was designed to measure the extent to which nonprofits utilize their Web sites to provide information to visitors in a user-friendly manner as well as engage them. The index itself is heavily derived from Holzer et al.'s (2008) e-Governance Index, which was used to measure the adoption of Web technologies by governments.[2] This index was first used in 2005 to better understand government's utilization of the Internet for governance and e-services of 84 cities worldwide (Melitski, et al., 2005). The index is comprised of five components:

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located in the same country, thereby not even making them a stakeholder using the broadest sense of the term as a member of the public whose government provides the organization with an implicit subsidy through the organization's preferential tax status.

[2] Also see West (2005) for another well respected index to measure e-government.

privacy/security, usability, content, service, and citizen participation. Each component was weighted equally at 20 points, regardless of the number of questions used to measure each concept in order to "not skew the research in favor of a particular category" (Holzer et al., 2008: 13). The index has continually been used (with minor revision) every two years for longitudinal studies, and was used in 2008 to measure e-Governance of the two largest cities in each U.S. state (Holzer, et al. 2008).

The index was reformatted for nonprofit Web sites and refined to measure the usability, information, and communication. The original index was to measure governance and not accountability. Still, the United Nations identifies five principles of good governance as legitimacy and voice, direction, performance, fairness, and accountability (Graham, Amos, and Plumptre, 2003). It can be seen that governance and accountability are closely related, deriving their essence from similar core concepts. Accountability, as well as trust and relationships (two important components of accountability mentioned above) are key for governance.

The two categories in the e-Governance Index that were excluded – privacy/security and services - were either not applicable to most nonprofits, or had measures incorporated into one of the three categories in the NPVAI. For instance, privacy/security was in the original index to measure "privacy policies and authentication of users" (Holzer et al., 2008: 18). It did this by noting how well the municipal agency protected its data, encryption, and the use of "cookies" and "Web Beacons." It was decided that most nonprofits would not utilize these functions, but would use other measures in this category, such as privacy statements and contact information. The service component examined the interactivity between citizens and the state or agencies and the ability to register for services and/or events online (23). It was determined that these measures align with information and communication, and as such, these measures were included in these components respectively.

This index was used in January and February 2012 to measure the Web sites of the ten organizations that were interviewed, and were coded and analyzed for usability, information, and the available communication tools, components of the nonprofit virtual accountability index (NPVAI). Two individuals conducted the coding and the results were the same. In addition, the information component is divided further into basic information, program/service information, finances, and governance, similar to Gandia's (2011) framework. These components are used to measure the extent to which nonprofits utilize their Web site in each area. Each measure of the index is identified in Table 1.

[TABLE 1 HERE]

As can be seen in Table 1, the measures are scored on either a three-point scale or a dichotomous 0 or 3, to not give any measure more weight than the others.[3] When the point total from all questions is calculated, the raw score is obtained. This score is then weighted to 33.3 in each category. This decision was due to the agreement with Holzer et al. (2008) that each category should be weighted equally to not skew the research in favor of a particular category. The resulting scores measured the extent to which each nonprofit utilized its Web site and how. The findings from the index were compared to the findings from the interviews, are discussed in the following section.

[3] For example, question seven asks, "Is the site available in another language?" This a dichotomous question, either 0 or 3. On the other hand, question one asks, "How many screens does it take to view the main homepage?", with answers grouped into three choices: 0=No homepage; 1=5 or more screens; 2=3 or 4 screens; 3=2 screens or less. A maximum of three points can be earned from questions like this.

The Interviews

In October and November 2011, the executive directors of the top technology utilizing nonprofits were interviewed.[4] In order to capture differences due to service area, the two highest technology utilizers in each of the following nonprofit types were chosen: arts and culture (A&C), environment and animals (E/A), human services (HS), societal benefit (SB), and non-501(c)(3) nonprofits, both of which were business leagues, or 501(c)(6) nonprofits.[5]

The interviews consisted of open-ended questions to better delve into how nonprofit leaders viewed technology – both social networks as well as their organizations' Web site, among other things, in regard to transparency and accountability (see Appendix A for interview framework). The interviews lasted for approximately 45 – 60 minutes and were recorded then transcribed. The transcriptions were then coded for reoccurring concepts and perceptions using HyperResearch. These findings, and their connection with the Web site analysis, are discussed next.

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[4] The interview request was sent to the executive directors of each agency. All identified agencies agreed to be interviewed. However, the person in charge of social media was interviewed for three of the organizations (one arts and culture, one non-501(c)(3), and one environmental and animal nonprofit). Since the executive director was not available to be interviewed, these interviews were not forthcoming for this project.

[5] The United States tax code classifies nonprofit organizations into different categories, depending on the organization's purpose. For the purpose of this paper, all nonprofits discussed are either 501(c)(3) organizations, which are public charities or public foundations, or non-501(c)(3) organization, non-public charities. Public charities are granted extra tax-exempt privileges in that those who donate to them are able to deduct the donation from their annual tax burden.

Findings

The Web site analysis and the interviews reveal complimentary findings, with the interviews primarily confirming the findings of the Web site analysis. The findings from each method are discussed in this section, and then the connection between them is further analyzed in the next section.

Web site Analysis

The Web site analysis found that the sites were used more for transparency than communication, confirming previous studies. As can be seen in Table 1, while all the nonprofits that were interviewed did utilize their Web sites, some did so more than others. Indeed, the usability of each site scored high (M = 24.6, SD = .67) noting that users of the sites were able to finding sought after information relatively easy. However, the amount of information available on each site did differ. While, in general, all the organizations did provide information about what they do (programs, services, and clients), there was a difference when the types of information were further broken down.

The information provided on the site was broken down into basic, program, governance, and financial, as noted in Table 1. The typology with the lowest score out of the possible eight points was financial (M = 1.3), followed by governance (M = 3.5), programmatic (M = 4.6), then basic (M = 5.8). These findings indicate, with the provision of basic information and program information scoring highest, that the Web sites are designed with a focus on promotion. This is confirmed when the different metrics within basic and program, especially program, are further looked at. Whereas information about the different programs and services an organization provides is important, it also is there as a way to "sell" itself to potential clients and customers.

However, other program metrics, such as output indicators and outcome measures, lend themselves more to the accountability realm, and both had low mean scores (M = 0.9, SD = 1.5). Table 1 provides the mean scores for each metric in the index.

High scores were found for the communication component. This is not surprising given that the sample was derived from nonprofits that utilized social media – tools that allow the organization to communicate and engage in relationships with individuals who want to be included in the organization's fan or follower base. What is interesting are the different purposes for using these communication tools, which are discussed next.

Interview Findings

The main purpose of the interviews for this study was to develop a better understanding of how nonprofit leaders view ICTs and their use. Of the ten organizations interviewed, three interviews took place with the person in charge of the organization's ICTs, three interviews were with both the executive director and the individual in charge of ICTs, and the remainder was with only the executive director. In regard to the placement of ICTs in the organizations' structure, all the organizations placed the development and maintenance of their ICTs in the marketing/communication department.

The main questions posed to the interviewees specifically asked whether they see a connection between transparency, accountability, their use of ICTs, including Web 2.0 (social media) technology, and whether they see themselves as being accountable to the public through the use of these tools. The overarching finding was that most viewed the Internet as a tool to push information out, albeit more effectively though social networking tools, especially in regard to speed and scope of reach. It should also be noted that five of these organizations are in the process of beginning to look at their use of technology more strategically, and three are hiring outside consultants to run their social media.

Still there were four other nonprofits whose conceptualization of Internet technologies was to engage and build relationships, and of these two took it a step further in beginning to move towards stakeholder involvement in governance. In discussing the findings, first the use of technology to enhance transparency is presented and then the views of technology in relation to accountability. The interviewees perceived each category differently and often times these differences were very telling. Table 2 provides an overview of what each interviewee noted in regards to the purpose of ICTs.

<u>Transparency</u>

When discussing the connection between technology, accountability, and transparency, one organization noted the benefits of using technology to promote itself.

> *We keep our supporters informed about all the good stuff we are doing.* [Environmental/Animal 1]

The executive director also noted that,

> *We get some replies, but basically we share [information about]our programs, raise money and different fundraising events.* [Environmental/Animal 1]

For this organization, the primary use of Internet technologies for this organization was promotional. Indeed, when asked about its use to be accountable to stakeholders, it was noted that

> *No [we do not use social media to help with accountability]. The same crazy people comment to us on social media as write us letters. It is all the same group of people. There are people who we really want feedback from, but they don't give it through social media... I don't think we get relevant feedback through social media.* [Environmental/Animal 1]

Still, the organization is keen on using ICTs to promote transparency in regard to its outcomes. However, it does note the difficulty in engaging people through outcomes measures when presented in statistical form. As noted,

> *We closely track how well we are achieving our mission and we let our supporters know through statistics. The problem is it is not warm and cuddly. Statistics are cold and it really tells you if you are accomplishing your mission or not, but it doesn't generate dollars. I think it is better to tell the story of one case, than how you are helping [the larger client population].* [Environmental/Animal 1]

So while the organization does utilize technology, it does so to promote itself through its accomplishments, and it is still seeking out ways to engage stakeholders, even though engagement of stakeholders for this organization is to get stakeholders to become donors.

Use of technology for transparency was also noted in regard to educating stakeholders about upcoming events.

> *We put the word out [on a controversial art exhibit that was coming soon] online first, and social media second, in part to warn people, to let people know that this was coming to not get knee-jerk reactions that some museums have had when they put on these types of exhibits…. They didn't warn anybody what the show was going to be like, so we took a cue from them and took advantage of putting it out there… getting ahead of the message to educate them upfront.* [Arts & Culture 2]

As seen in the quote, transparency for this organization pertained to preparing stakeholders for a decision that had already been made, even with the knowledge that it could be controversial. This nonprofit was able to utilize social media to preempt possible negative publicity and backlash among stakeholders by providing them with the information they needed to be come informed about the organization's decisions. This is also seen in another interviewee's response.

[Social media] does give us a chance to interact and give people more information to understand why we have taken the positions that we have. [Societal Benefit 1]

These are examples of social media's use to create a bi-directional flow of communication between the organization and its stakeholders. It allows stakeholders to ask questions of the organization and gives it a chance to answer the questions posed and explain its decisions.

In addition to taking information in from stakeholders, how the feedback is used is also key. As one organization noted,

[Technology] has made us be quicker in addressing issues that may be out there and made us very proactive as we think about our messaging and getting out there… Immediate feedback gives us a chance to see emerging issues. [Human Service 1]

Another interviewee spoke of the ability to have a bi-directional communication flow in terms of intimacy.

[Social media has enabled] more intimacy among people. If you don't have my email address you have to make something of a project to go get it. But if you suspect I may have a Facebook page or be on Twitter, you can find out pretty quickly if I am on one of those sites, and if so, how to reach me. [non-501(c)(3)1]

What was uncovered was that many nonprofits view technology as another tool to push out information to their stakeholders. However, the engagement component, especially in regard to social networking tools and other Web 2.0 technologies, tends to be overlooked. These findings lend themselves to the next topic area, accountability.

Accountability

As noted above, the two main questions posed to the interviewees were whether they see a connection between transparency, accountability, and Web 2.0 technology, and whether they see themselves as being accountable to the public through the use of these tools. The questions were framed around Web 2.0 technologies due to their ability to move beyond transparency and allow the nonprofit to engage in dialogic relationships. While dialogic theory notes the ability for organizations to engage with their stakeholders (Kent and Taylor, 2002), how nonprofit leaders view engagement was found to vary.

An often-mentioned use of Web 2.0 technology was as a tool to push out information to followers and fans. As one organization noted,

> *I think [our message] goes beyond our membership to the city as a whole. It goes beyond our membership, and anyone can follow us via social media sites.* [non-501(c)(3) 1]

Similarly, the speed at which the information can get to stakeholders has also increased through Internet mediums.

> *Clearly transparency [is enhanced] – it's instant. And I think that, from a communications standpoint, from our ability to provide services, it has picked up the pace dramatically. I think it makes us much more accountable. You can't take it back once it's out there, so you don't promise anything unless you are going to deliver it. And folks are going to tell us if they think we are off-base. [Human Service 1]*

Still some interviewees noted how it is not solely a push medium; it is a medium where conversations can take place with stakeholders. Instead of pushing out information the organization deems important for stakeholders (or promotion of its programs, services, or needs), fans and followers are able to engage not only with the organization but also with each other, as noted by an interviewee.

> *It is an opportunity for us to push information out to our members and whoever cares to follow. It's also a good vehicle for our members and followers to have a dialogue with and among each other, as opposed to them telling us what position we ought to take on this subject or that subject. I don't think there has been a lot of that. There is probably something that we could be doing so that it is more encouraging for people to do that.* [non-501(c)(3)1]

Another said,

> *Social media gives us a way to be highly interactive outside of our walls where print media doesn't allow that. It is a one-way communication… Social media can create a broader and more inclusive conversation*. [Arts and Culture 1]

New technologies are also used as a way to engage stakeholders, and have them engage with each other and with the organization. While this is a part of accountability, the connection between engagement and accountability is not always clear. In regard to this connection, one nonprofit leader noted,

> *We use social media for engagement. I want people to be engaged with our organization… I haven't looked at [our use of social media] in terms of accountability or transparency. I look at it more in terms of people can interact with us and ask questions. I guess there is accountability in terms that if somebody raises an issue. On Facebook, we respond and not just delete their comments necessarily. Or if someone is critical of us, we need to be prepared to defend ourselves and give them a good reason why we have decided to take that position.* [Societal Benefit 1]

The interviewee went on to say,

> *I think there has been some occasion, not frequently, but every so often when we've learned a bit about what are the hot button issues for the public so we can better address those.* [Societal Benefit 1]

While the interviewee noted that feedback provided through social media is infrequent, being open to the idea that fans and followers can provide another avenue for monitoring the environment moved how the executive director conceptualizes the use of ICTs from a marketing tool to an engagement tool.

There is a progression in how nonprofit leaders view ICTs as a communication tool. As noted above, it is often seen as an efficient tool to push information out to stakeholders. The findings suggest the next stage of social media conceptualization is engagement. As just noted, engagement can be an outcome of posts, as noted above, or organizations can seek out ways to solicit engagement, as noted by another interviewee.

> *From the very beginning, we have tried to get [followers/fans] involved. But through volunteering or donating. And now it's a little more like help us out here. Use a bit of your brain matter [in helping our organization with ideas]… You can get people involved with you by throwing something out there.* [Societal Benefit 2]

The utilization of ICTs beyond its use as a push information medium to a medium for a bi-direction flow of communication, where the mediums, and the information coming in through these mediums, began to emerge. In addition, ICTs were viewed as tools to be utilized by the organization to help monitor the environment, to help place the organization in a position to react to these changes. This conceptualization of ICTs was found to be present in two of the ten nonprofits. It is at this stage where these tools were used to their fullest extent to allow the organization to be accountable to its stakeholders in a way that allows for adaptive learning (Ebrahim, 2010) by including them, albeit to varying levels, in the governance of the organization. However, the best manner to accomplish this is relatively elusive. As noted by one executive director,

> *At the moment, we are trying to figure out how that accountability piece looks like. We are in agreement that it needs to be there and there is an accountability there, but now we have to figure out how we might measure that and what it means, because it's not the same across the board.* [Human Service 1]

Still, the organization has integrated these tools into the governance of the organization.

> *At our last board retreat, we have a woman who is a communications professional. She was tweeting on her account - not our account - throughout the retreat. And she had a number of hits from a number of people who are following her on Twitter about [our organization] because she was tweeting throughout the board retreat - which was kind of curious. So she was bringing in a lot [of feedback] as well just sitting there tweeting about just what the board was doing… She would tweet that we've been talking about this and literally at one point in the meeting she said that I have been tweeting things out as we have been sitting here talking and I want you to hear some of the responses. That was interesting. That's sort of cool. The board said we haven't thought about that, maybe we should consider it.* [Human Service 2]

This is a clear example of how Internet technologies can enhance an organization's accountability through the inclusion of more stakeholders at the table.

Moving beyond the walls of the organization to be more socially inclusive was also seen in the other nonprofit that was deemed to be at the inclusive stage of ICT conceptualization. For this organization, social media was used to network with other organizations both within the nonprofit sector, as well as the private and public sectors in regard to accountability. As noted,

> *We have defined holding ourselves accountable as much more than just being a great [arts and culture organization] through community partnerships, through dealing with issues that are important on a societal level – not just an arts and culture level - and by being engaged in local and state government.* [Arts and Culture 1]

Moreover, the executive director conceptualizes social media in a holistic sense, seeing its role as a boundary spanner between nonprofits in differing fields and organization in other sectors.

[We are interested in] knocking down the walls and silos between social services, education, the arts, civic engagement, and instead see that as one bundle that really wraps around the concept of quality of life. If part of people's quality of like is engagement in that collective thing we call community, I think social media has a really important role to play in it. I don't think we have figured out how to get it. We tend to be able to talk about it programmatically and through content and engagement of people, but how to translate that through social media, I don't know if any of us are doing that well yet. [Arts and Culture 1]

This demonstrates that while the interviewee has a holistic view of the role that ICTs have in helping the organization to build a strong community, like the previous interviewee, the best means to accomplish this lofty goal is still being sought out. Table 2 lays out the progression of Internet technology conceptualization among the interviewees. It can be seen that the organizations that utilize Internet technologies as more than a promotional tool, also have higher VA scores. Each interviewee's different uses for social media are also identified in Table 2.

[Table 2 here]

One finding of note was how the interviewees who see the different social media tools as complimenting each other visualized the connection between the different social media tools. As one interview describe the connection between the organization's use of the tools:

The blog is where we live, Twitter is where we magnify or broadcast the story, and I added we do frequent quick hits so there is breadth, but not depth, and then the e-news is where we magnify and broadcast our story with more depth. Less breadth. And then the blog feed on the Web site is where we can broadcast the story to a lesser extent, but we have the opportunity to reach new friends, and then Facebook where we build community and the Web site were we conduct our business. (Societal

Benefit 2)

Similarly, the executive director of one of the arts and culture nonprofits that was interviewed noted:

> *We treat our blog and social media together. When we do a blog entry, it also becomes a Facebook post. We are integrating those, probably not a 100% of the time, but often since we are developing some really great content for the blog. So using those forms to cross-fertilize... we just redesigned our Web site and it is launching next week. We made sure that our links to our social media sites are much more prominent than they have ever been. We can measure how many people are getting to those through the reports that we get. How many people stick with it or become our friends or decide to follow us on Twitter. It is hard for us to be able to measure that in particular. We try to cross-fertilize those things when we can...Our blog provides that fresher content. It really serves for us more like our members magazine used to. We do a Blog entry every day. And we have a series of interactive things, like the "ask the curator" spot on the blog. And our Web site is a bit more static, where the content doesn't change regularly, where the blog allows us to get our little flip camera and interview a visitor when they come in... just a quick get it up there. And we do not tend to use our Web site that way. (Arts and Culture 2)*

Interestingly, this arts and culture executive director has a vision of how social media can not only help the organization achieve its mission and measure program outcomes, but also create a strong off-line community through vibrant online interactions. Moreover, these partnerships and communities extend beyond the nonprofit sector to include public and private organization. Indeed, a true measure of a community.

> *Sort of knocking down the walls and the silos between social services, education, the arts, civic engagement, and instead see that as one bundle that really wraps around the concept of quality of life. If part of people's quality of life is engagement in that collective thing we call community, I think social media has a really important role to play in it. I don't think we have figured out how to get it.... we tend to be able to*

talk about how to do it programmatically and through content and through engagement of people, but how to translate that through social media, I don't know if any of us are doing that well yet. (Arts and Culture 2)

The visualization of these findings is seen in Figure 1. It notes how executive directors see as the different roles of specific ICT tools to help achieve the organization's mission.

[Figure 1 here]

As can be seen in Figure 1, the executive directors who had the most inclusive perception for ICTs both identified the same integration. Social media tools are there to broaden the reach of the organization's message, and they are used to also draw fans and followers back to the organization's Web site, which provides more in-depth information. It is the Web site that houses the organization's information, and therefore, it measures how transparent it is towards stakeholders. It stands as the hub for information. ICTs are used to engage stakeholders and draw them deeper into the organization, first with small messages, then through the use of more dynamic detail located on the organization's blog (including videos and pictures), which is also connected to the Web site to provide these viewers with more information. The executive directors who see this integration were more likely to have more information available on their organizations' Web site. This information, coupled with the interactive use of ICTs, allowed the organization to increase their level of accountability over the Internet.

Discussion

The normative view of Internet technologies discusses their ideal use: broadening the governance of organizations. Dialogic theory dictates that these mediums should be used to enhance the relationships between organizations and their stakeholders. However, the findings here show how nonprofit leaders conceptualize the use of the mediums impacts the fullness and usefulness of the information exchange. It was found that there is a similarity between a nonprofit's conceptualization and use of ICTs and Grunig and Hunt's (1984) communication models. Specifically, the basic use of Internet technologies to push out information aligns with the public information model. Also noteworthy is how the organizations that were found to have an inclusive view of Web 2.0 technologies, align with the two-way symmetrical communication model, which was deemed to be the most effective model (Grunig, 1997).

In regard to how nonprofits are utilizing ICTs, and their connection with transparency and accountability, the findings suggest that ICT usage is mixed. Moreover, the findings also indicate that how the nonprofit leader conceptualizes the purpose of ICTs for the organization aligns with their use in relation to whether the organization lies more in the transparency realm or the accountability realm. The use of the NPVAI also helps to understand if an organization is being transparent or accountable based on the types of information it provides. While all the organizations scored high on the communication component of the index, whether the executive director viewed the use of those tools as a push medium or as an inclusive medium was important. While communication tools may be available for stakeholders to ask questions of the organization or provide feedback is useful, it is still up to the organization to respond or react to that information. It was the difference in the use of the medium that formed the concept level.

Of note is the connection between the different concept levels and the components of the NPVAI. As seen in Table 3, the organizations with higher VA scores were the same ones with higher concept levels for ICT's use. The organizations that were either in the engagement or inclusive concept typology all had VA scores in the 70s. Further still, if one looks at the sub-components of information – basic, program, governance, and finances – a pattern emerges that connects to the interview findings. The four subcomponents of information can also be viewed as metrics to promote either transparent or accountability. For instance, basic information, such as location, contact information, and a calendar of events align with being transparent, as do providing a list of programs or services that the organization offers. However, providing information on how well the programs and/or services are working align with demonstrating accountability. The interviewees who noted the use of ICT to engage and include stakeholders in the organization had higher governance and financial scores than those interviewees who viewed ICTs as another marketing tool.

Similarly, providing governance information, such as the organization's strategic plan, by-laws, and the biographies of the members on the board of directors, displays a willingness to inform stakeholders about where the organization is moving to in the future and its current governance. The same holds for providing financial information to stakeholders. This indicates willingness for the organization to be open to stakeholders in terms of what it does with the money it receives. When looking at all ten organizations, all provided information on the programs and services they offer. However, only two nonprofits provide measures on how well their programs and services were working. The nonprofits that align more towards the inclusive end of the spectrum in their view of ICT also provided more information, especially in relation to material that can be used to hold the organization to account. These findings suggest that the executive director's conceptualization of how ICTs can be utilized is related to the type of information that is present on the organization's Web site.

Also discussed was the type of feedback the organizations receive through these mediums, ranging from not very useful to ideas for governance, as seen in the interview responses above. This indicates that the nonprofits with an engagement or inclusive conceptualization of ICTs also understood that there are different ways to formulate the messages they send out through ICTs to elicit responses that are helpful to the organization. While they see the connection, it was also noted that the connection is still not clear, and the interviewees are still trying to figure it out.

Even though the executive directors who have the perception that ICTs are an avenue for organizational stakeholders to be more inclusive in regard to governance are still going through the process of figuring out the optimal ways to use ICTs, their experiences do provide some guidance for other nonprofit leaders. First, and foremost, there is a common view that engagement with stakeholders is a key part of accountability, and Web 2.0 technologies allow for broader engagement. This more inclusive role of stakeholders demands a more inclusive perception of ICT usage by nonprofit leaders. New technologies, and the perception of stakeholders that they should be more involved in organizations they support, puts pressure on nonprofits to include these stakeholders in a manner that is meaningful for them. This is not to say that the governing of the organization should be handed over, but that nonprofit leaders need to be more open and inclusive and seek out ways to incorporate these new pressures into the organization.

These findings also suggest that nonprofits leaders should look beyond the mediums individually to how they can be utilized in concert to reflect the off-line community in which the organization, and others in the community, regardless of sector, interacts to build a stronger society. ICTs allow for the thinning of sectoral and organizational walls to produce a more inclusive and networked society.

Conclusion

To address part of the symposium's dominant thesis, how nonprofits are traditionally and currently meeting expectations of accountability and transparency, these findings confirm prior studies. Nonprofits utilize online technologies to push information out to their stakeholders. However, it also found that nonprofits are potentially on the cusp of moving toward using ICTs for dialogic communication. Moreover, the nonprofits who view all of the online tools as an integrated system are seeking out a better understanding of how to utilize the system to not only better their own organization, but also to move beyond their mission to enhance the community in which they exist. In other words, they are hoping to find ways that online-technology can assist in strengthening the weave of the off-line social fabric their community rests on, regardless of a nonprofit's service or an organization's sector.

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Table 1: Virtual Accountability Measures, Scoring, and Descriptives

VA Category	Index		Sample	
Measures	Raw Score	Weighted Score	*M*	*SD*
Usability	24	33.3	24.6	.67
Homepage Length	0-3		3	.47
Target audience links	0-3		3	0.0
Navigation bar format consistency	0-3		3	0.0
Navigation bar content	0-3		3	0.0
Font color and formatting	0/3		3	0.0
Font color, and size between titles and text	0/3		3	0.0
Disability access	0/3		0	0.0
Site in more than one language	0/3		0	0.0
Information	54	33.3	15.3	4.0
Basic		*8.3*	*5.8*	*1.3*
Date of last Web site update (by time lapsed)	0-3		2.5	1.1
Physical address	0/3		3.0	0.0
Calendar of events	0/3		2.7	1.0
Frequently Asked Questions	0/3		0.6	1.3
Newsletter/community updates	0/3		3.0	0.0
Use of other media to educate about nonprofit	0-3		1.0	0.8
Programmatic		*8.3*	*4.6*	*2.0*
List of programs/services offered	0/3		3.0	0.0
Volunteer information	0-3		1.9	1.4
Performance measures	0/3		0.9	1.5
Performance results	0/3		0.9	1.5
Finances		*8.3*	*1.3*	*2.8*
Annual report	0/3		0.3	1.0
Audited financial statement	0/3		0.6	1.3
Governance		*8.3*	*3.5*	*1.3*
Nonprofit's goals or strategic plan	0/3		0.6	1.3
Privacy statement	0/3		1.8	1.6
Nonprofit by-laws	0/3		0.6	1.3
Members of Board of Directors (by depth of info)	0-3		1.2	0.4
Nonprofit's mission statement	0/3		3.0	0.0
IRS Letter of Determination	0/3		0.0	0.0
Communication	24	33.3	26.7	5.3
"Contact us" link on homepage	0/3		3.0	0.0
Donations link	0/3		2.1	1.5
Employee directory (by depth of information)	0-3		2.7	1.0
Method to apply for services/programs/membership	0-3		2.4	1.3
Subscribe/unsubscribe to newsletter/email list	0/3		2.4	1.3
Method to contact org (phone, form, or electronically)	0-3		3.0	0.0
Blog link	0/3		0.9	1.5
Social networking sites (by number of sites)	0-3		2.7	0.5
TOTAL	103	100	66.7	6.9

Table 2: Interview Findings

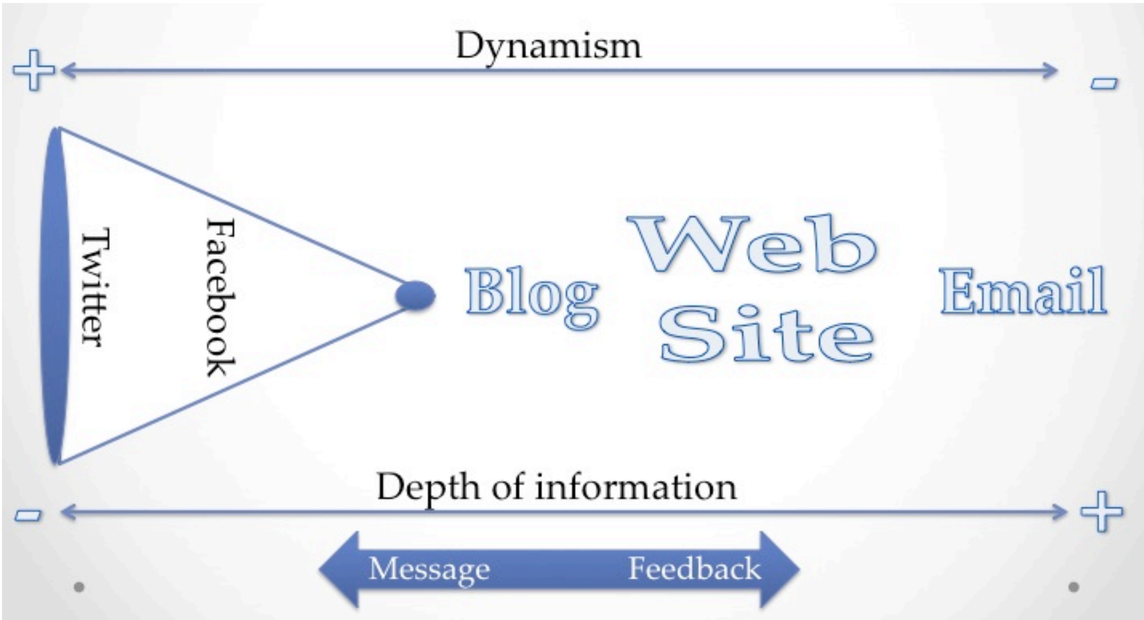
	Transparency			Accountability		
Concept Level	Market		Engage	Inclusive		
	Push Information	Build Relationships	Engagement	Program Outcomes	Real-time Evaluation	VA Score
A&C 1	✓	✓				62
A&C 2	✓	✓	✓	✓	✓	70
HS 1	✓	✓	✓	✓	✓	74
HS 2	✓	✓				64
SB 1	✓	✓	✓	✓		76
SB 2	✓	✓	✓			73
E/A 1	✓					69
E/A 2	✓	✓				60
Non 501 (c)(3)1	✓	✓				55
Non 501 (c)(3)2	✓	✓				62

Table 3: VA Scores and ICT Conceptualization Level

	Concept level	VA Score	Usability	Information*	Basic	Governance	Program	Finances	Communi-cation
A&C 1	Market	62	24	11	6	2	2	0	28
A&C 2	Inclusive	70	25	13	6	2	4	0	32
HS 1	Inclusive	74	25	22	5	4	6	8	25
HS 2	Market	64	25	14	5	4	6	0	25
SB 1	Engage	76	25	17	5	4	8	0	33
SB 2	Engage	73	24	20	8	4	4	0	33
E/A 1	Market	69	25	15	4	4	3	4	29
E/A 2	Market	60	25	14	7	2	4	0	21
Non 501 (c)(3)1	Market	55	24	11	6	2	2	0	21
Non 501 (c)(3)2	Market	62	25	18	5	4	6	0	25

* Information's components do not add up to the full score due to rounding.

Figure 1: ICT Conceptualization



Appendix A: Interview Framework[6]

Key concepts to explore:

1. Purpose of ICT use (include types of SM used)

   Possible follow-ups

   1. Strategic? Social media plan?
   2. Marketing?
   3. Connection with Web site?
   4. Accountability? Transparency?
   5. Communication tool?
   6. Original anticipated benefits?
   7. Possible future uses?

2. ICT role in org effectiveness

   Possible follow-ups

   1. Networking with other NPOs?
   2. Role in mission/goal achievement?
   3. Take away from resources?
   4. Other benefits?

3. What is done with the feedback/posts from others?

   Possible follow-ups

   1. Change to strategy?
   2. Policy impact? Advocacy?
   3. Replies?

[6] The framework is a Tree and Branch structure (Rubin and Rubin 2005, 145-146).