

Monitoring and Evaluating for Accountability

The purpose of this paper is to describe optimal use of resources within a Christian community development agency for demonstrating external accountability and achieving internal accountability. There are three principles for optimum use of resources:

1. Good enough external accountability principle.
Program evaluation is oversold for external accountability. It is expensive, which deprives the agency of resources for direct ministry, and there is an alternative strategy that is “good enough”. External accountability is adequately demonstrated in every project by sound project implementation monitoring and sound financial monitoring that is independently audited.
2. Stewardship internal accountability principle.
Disciplined reflection can answer some internal accountability questions regarding mission stewardship.
3. Worldview internal accountability principle.
Discerning the nature of evaluation work in the kingdom of God is an essential exercise that is overlooked. Generally Christian agencies that seek to facilitate transformational development, not just improved circumstances for some community members, have failed to study the implications of differences between the Christian worldview and the scientific worldview (the basis for evaluation approaches). As a consequence, they have not developed the role of spiritual disciplines in achieving internal accountability (learning what works and doesn’t work in keeping their development practice consistent with mission and higher Christian values).

These principles are applied to answering six accountability questions.

1. Do we have sound evidence regarding program results such that stakeholders can determine if agreed expectations and objectives were met?
2. Have we accurately recorded all transactions such that stakeholders can determine if we have met their expectations regarding use of financial and other resources as agreed?
3. Are we using resources prudently to achieve program mission; are we good stewards within the kingdom of God; is our evaluation work redemptive?
4. Are our actions consistent with a Christian worldview; do we eschew whatever is counter to pillars in the worldview; do our messages and our deeds have integrity?
5. Are we learning what works and does not work for mission effectiveness and efficiency?
6. Are actual long-term program results consistent with the results predicted by our program theory for enabling holistic outcomes?

Introduction: Two types of accountability

1. Prior Accountability	2. Accountability in the World
	a. Internal b. External

“Prior accountability” refers to the relationship between a person and God. I am accountable to God by trying to please/obey God through my attitudes and actions. This accountability supersedes accountability in other relationships. In fact, it makes accountability possible in other relationships.

Accountability in the world is the demonstration by one party to an agreement to the other parties in the agreement that their expectations/conditions of the agreement have been met. In the world there are two types of accountability.

- “Internal accountability” refers to meeting agreements among parties within an agency. It demonstrates the extent to which an agency is operating in a way that is consistent with its mission and core values. Approaches to internal accountability include stewardship, quality assurance and disciplined reflection regarding mission and values.
- “External accountability” refers to agreements between an agency and stakeholders or others outside the agency. It demonstrates the extent to which an agency has achieved agreed program goals and objectives in a fiscally responsible manner. Approaches to external accountability include program monitoring, financial monitoring verified by independent audits, and evaluation.

If reliable evidence shows that some expectation has not been met, some negative consequence may be imposed by the affected parties.

Organizational accountability from a Christian perspective

As we consider connections among different aspects of accountability, it appears that there is a tension between what God expects from us and what our partners in the world expect from us. What does God require us to account for that supersedes what our partners require from us?

In Romans 3 Paul suggests that as followers of Jesus we are slaves to righteousness. We are not accountable for observing the law. We are accountable for being faithful to God, for receiving the grace without which we cannot be righteous, and responding to it by allowing the Holy Spirit to guide our thinking and doing. At the final gate the question may be: “In what did you put your faith, as shown by your words and deeds?” In being slaves to righteousness, we will in fact observe the law.

In Romans 14 Paul tells us that we are not to put stumbling blocks or obstacles in the way of a brother or sister trying to follow the teachings of Jesus. In our ministries we must be mindful that the way we get the job done is just as important as getting it done. At the final gate the question may be: “Who stumbled as they tried to reach me because of something that you said or did?”

In Matthew 12 the Pharisees accused Jesus of being able to heal only through Beelzebul, the prince of demons. Although they did not engage in open discussion with Jesus, He responded strongly to them, saying that anyone speaking blasphemy against the Holy Spirit can never be forgiven. His concluding statement is: "But I tell you that men will have to give account on the Day of Judgment for every careless word they have spoken. For by your words you will be acquitted, and by your words you will be condemned."

Accountability is more about being faithful to God in our work than it is about being successful in the worldly sense. This is possible only as we live by faith.

Three principles

Principle 1. Monitoring and internal auditing is good enough for external accountability
There are two key questions related to external accountability.

Do we have sound evidence regarding program results such that stakeholders can determine if agreed expectations were met?

Have we accurately recorded all transactions such that stakeholders can determine if we have met their expectations as agreed regarding use of financial and other resources?

The concept of "good enough" accountability and organization learning is becoming more critical within a Christian NGO. Good stewardship and mission priorities demand that we continually determine the amount of time and effort that can be responsibly allocated to demonstrating that we meet expectations of both external and internal stakeholders, while allocating maximum resources to direct ministry.

Problems with evaluation for external accountability

I believe that program evaluation beyond monitoring has been oversold as the appropriate process for external accountability. The general sense of program evaluation is that it is a planned activity that objectively determines the merit and worth of a program or some aspect of it. The merit of a program refers to the desirable qualities of the program disregarding results. (For example, the program was planned well, implemented with qualified staff, and completed within budget.) The worth of a program refers to the value added to the lives of those affected by the program intended and unintended results.

The standardized general practice is to do a program evaluation at the end of a program phase (e.g., every five years), and at the end of a program or project. This is not necessarily cost effective under the following conditions.

- Valid monitoring information shows that program output objectives have been achieved.
- The same program theory has been evaluated in similar programs with positive results.
- Other evaluations have shown the level of outcomes achieved associated with the achievement of similar output objectives.

In such a situation there is reasonable assurance that desired outcomes have occurred, even though quantitative conclusions cannot be made. This answers the question of accountability for achieving program objectives: Do we have sound evidence regarding program results such that stakeholders can determine if agreed expectations were met?

Consider the cost of doing impact evaluations

Many stakeholders outside an agency may insist that an evaluation must be done to determine the impact of the program, which usually means sustained outcomes beyond outputs. For example, are the graduates of workshops three years later applying what they learned in them, and are they doing better than those who did not attend the workshops?

Answering such a question is complex and difficult. How well trainees and non-trainees are doing at this point in time is influenced by a host of factors beyond the workshop content and experience. Accounting for the effects of these factors is expensive (if it can be done), and experience has shown generally that they will obscure whatever effects the workshops may have had. I have seen very few program outcome statements that are realistic when you consider the political, economic and social context within which the program is embedded. Short-term results will not be sustained by local resources.

Many practitioners use “impact” to mean program results, rather than program results beyond results that would have occurred due to other factors than the program. This confuses greatly the discussion about the feasibility of impact evaluation for a program or group of programs.

However, there is an important accountability question where impact evaluation should be considered: Are actual long-term program results consistent with the results predicted by our program theory of change; are there holistic outcomes? What are likely causes of negative results? Note that evaluation findings need to be subjected to in-depth discernment to form tentative conclusions.

Monitoring and internal auditing

Generally, various groups of stakeholders believe that scientific monitoring and evaluation are the appropriate approach for an agency to demonstrate accountability for achieving program goals and objectives. I agree that sound monitoring of progress toward objectives (along with the actual processes implemented) is essential for demonstrating program accountability to stakeholders (including beneficiaries).

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. An internal auditor is employed by the agency to report directly to the agency's board of directors. The scope of work for an internal audit can be narrow or broad. In a narrow sense the internal auditor tests the effectiveness of controls in place to minimize the risk of misusing financial resources. The scope can be broadened to include other areas of risk: see The Institute of Internal Auditors (www.theiia.org). Internal auditing answers the financial accountability question: Have we accurately recorded all transactions such that stakeholders can determine if we have met their expectations as agreed?

In summary, program evaluation can be justified for organization learning as described below, but it is not cost effective for demonstrating external accountability. Rigorous monitoring of program implementation and results, along with independently audited financial monitoring, should be good enough.

Principle 2. Disciplined reflection for internal accountability

This section is written for a Christian agency that facilitates transformational community development, which includes both personal and social transformation.

Transformational community development

The basic goal of community development is to enhance the ability of a community to provide necessary services for its members, and to enable and encourage each member to meet his or her needs in basic areas such as health, education, economic sustenance, shelter, etc.

Transformational community development has a spiritual lens through which all development activity is viewed. Is the development work enhancing or inhibiting love of God and neighbor in ways appropriate for the context? Transformation means growth in love of God and neighbor, which is a consequence of God's activity in the world. God works through development agencies (and in many other ways) to nourish this love. In transformational community development, agency workers consciously seek to align their work with God's work. This does not mean promoting any particular religious doctrine, nor favoring people in the community that have points of view similar to points of view in the agency, nor ignoring the needs of people that disagree with the agency using this lens. It means looking for and supporting the ways that God is affirming the value of every person, providing relief from suffering, and nurturing hope for the future.

Stewardship and evaluation

Are we using resources prudently to achieve program mission; are we good stewards within the kingdom of God; have we used the resources entrusted to us to love God and neighbor? This is a stewardship question to answer, based on sound evidence, to demonstrate internal accountability for a Christian agency. Another way to ask the stewardship question: Is the evaluation work we do redemptive; does it illuminate what is nourishing life/hope and describe what is needed to counter whatever leads to death/despair?

If the mission of the agency is to be the best agency in the field then resources will need to be used to meet worldly standards. This may restrict the number of people that can be served or the types of activities that can be implemented. Christian excellence/success may not be viewed in the world as excellence/success (search www.EvalFrank.com for extended discussion).

As stewards, we are to celebrate whatever is life-giving, and we abhor whatever demeans or diminishes life. There are two implications for evaluation work.

First, our evaluation processes and procedures should give us information that helps all stakeholders be good stewards. Reporting should focus first on whatever is important for

celebrating life and hope in the particular situation. Then it should describe whatever should be done to counter anything that encourages "death" or despair.

Second, evaluation processes and procedures should encourage and build up people, not demean or diminish them. The processes and procedures should help stakeholders confront truth about reality in ways that are redemptive. An evaluation should be pleasing to God as reconciliation takes place in the fallen and broken world. We need to be good stewards of all resources used for evaluation exercises.

Reflection

Disciplined reflection is best suited to answer the stewardship accountability questions.

Reflection in this paper is defined loosely similar to Paulo Freire's use of the term. The essence of being human is to act upon and transform his or her world such that he or she moves closer to new possibilities of fuller and richer life individually and collectively. Reflection is an intentional process of dialoguing and interacting with others about things that really matter in their lives. Generally this will involve overcoming whatever they perceive as dehumanizing in their lives and the lives of others.

Using appropriate tools, persons become aware of the reality in which they are immersed and the contradictions in that reality to living in fully human ways. They assume responsibility for redefining that reality to restore their dignity, give them hope and empower them to act for social change.

Reflection is not a passive mental exercise. It is concentration on, and careful consideration of, something. Concentration on something means that it is at the center of your thinking and discussion over an extended period of time (not just a few minutes). Careful consideration of something involves analyzing it in detail from a variety of perspectives to try to understand it at a deeper level. In community development, it is critical thinking with peers and others to perceive alternatives to oppressive social structures. For Freire reflection identifies critical aspects of social oppression and guides corrective social change.

Critically reflecting on monitoring and evaluation results can lead to specific recommendations for change to enhance desired transformation. This is not the same thing as change to achieve targets, which is the purview of ordinary analysis of information. The focus is on transformation of attitudes related to loving God and neighbor in ways that are appropriate in the context.

The value of a reflection exercise is related to:

- Willingness of participants to be respectful and honest as they offer comments, and willingness to be open to a change in their thinking as the discussion unfolds. In many cases it is advisable to include training to enhance skills in active listening.
- Skill and experience of the facilitator. Generally it is advisable for the facilitator to be from outside the program area. However, the facilitator should spend some time

with the participants before the exercise begins to build rapport and some sense of trust.

- Spiritual maturity of the facilitator. For the Christian transformation is beyond improved circumstances from the world's point of view (health, education, standard of living, etc.).
- Breadth and accuracy of program information that is available. Reflection is about understanding program reality at a deeper level.
- Quality of documentation throughout the exercise. It is advisable to have someone dedicated to the task of recording all major points expressed, along with observations of how participants are reacting to them.
- Ability of participants to critically analyze information. It is advisable to include some training exercises during the reflection exercise to sharpen critical thinking skills.
- The ability of the facilitator to relate issues to Biblical principles, and to encourage meaningful individual and corporate prayer throughout the exercise. The more this is integrated into ongoing activities, rather than set apart from them, the more likely it is that the participants can be led by the Holy Spirit.

Principle 3. Worldview [Discernment](#) for internal accountability

The learning question for internal accountability: Given our strengths and weaknesses as an organization are we learning what works and does not work for mission effectiveness and efficiency?

The integrity question for internal accountability: Are our actions consistent with our professed worldview; do our messages and deeds have integrity?

“Discernment is the process of intentionally becoming aware of how God is present, active, and calling us as individuals and communities so that we can respond with increasingly greater faithfulness. ... In decision making, self-determination comes together with God's call.” (Liebert, Elizabeth. 2008. *The Way of Discernment: Spiritual Practices for Decision Making*. Page 8)

I believe that discernment is needed to answer these two questions of internal accountability.

Organizational learning

Are we learning what works and does not work to achieve program objectives in alignment with our mission and core values? This is the focus of organization learning. An agency's evaluation strategy should include exercises for this purpose.

Information that supports and guides desirable change in organizational behavior is organization learning. Of particular interest is such information regarding improving mission effectiveness. Organization learning is a form of internal accountability. This is best demonstrated through a long-term evaluation strategy for a sample of projects that is focused on mission accountability along with disciplined discernment and reflection exercises in every project.

Worldview considerations

Enhancing internal accountability in a Christian community development agency depends on working through some key differences between the scientific worldview and the Christian worldview. This has led me to believe that discernment is an essential tool for interpreting evaluation findings for organization and development facilitator learning.

Some key worldview considerations are described briefly here; more detailed discussion is available in the worldview posts on www.EvalFrank.com.

In Western culture we have a dualistic view of science and religion that defines reality in terms of empirically verifiable cause-effect relationships, and regards divine intervention as something outside reason that cannot be included in descriptions of reality. We must overcome this dualism before reasonable approaches to evaluating transformational development programs can be devised.

In the first seven chapters in *The Gospel in a Pluralist Society* by Lesslie Newbigin, Newbigin explicates the differences between the Christian worldview and the science worldview very well. Another excellent resource is J. P. Moreland, *Christianity and the Nature of Science*.

Truth is a function of a tradition

A tradition is a body of knowledge that has accumulated as generations of people have explored related interests. During the explorations key questions have emerged, along with consensus on acceptable methods for answering those questions, and results of applying those methods. Within a tradition only the masters within the tradition can accept new knowledge. Masters are people in whom the tradition dwells and who themselves dwell in the tradition.

Two traditions of interest to the Christian evaluator are science, and the tradition built around the assumption that God is active in history. Indwelling the tools of both traditions, as difficult as it is, is essential for one who feels called to be both a Christian and an evaluator.

Reason and revelation need not be contradictory sources of knowledge

In the world reason and revelation are viewed as two opposing sources of evidence for truth. Reason, however, is a faculty used in all traditions in search of truth, including the revelation tradition and the science tradition. These two traditions can be characterized as “God has spoken” versus “I have discovered.”

Reason is not an independent source of information about reality. Reason is but one group of methods for interpreting information available to us as we seek to understand our world.

All knowing, including knowing in science, is an act of faith

All knowing begins with an act of faith. We accept the tools we are using to expand our knowledge -- that is an act of faith. We accept some set of assumptions as a starting point

for discourse -- that is an act of faith. We accept guidance from those in the tradition we recognize as teachers or experts -- that is an act of faith.

Our acts of knowing are more useful when we rigorously identify and describe our starting points and the tools we are using. We make progress by doubting, then dialoguing with informed others, and then perhaps revising our beliefs.

Faith is just as essential to the scientist as it is to the theologian. The presence of faith is not what distinguishes between the two as they deepen their knowledge. Their differences are in the content of their faith.

Focusing on observable data does not necessarily lead to truth

Science deals with observable data to determine what is true about the world. Within science other types of data are not legitimate for this purpose.

One problem with this position is that the history of science shows that there can be alternative theories supported by the same observational data. When this happens, non-observational data are used to make judgments about which alternative theory is better.

Another problem is that contemporary science routinely deals with non-observable data. Sub-atomic particles cannot be observed directly; what is seen by the sub-atomic researcher is in part determined by the theory of measurement that is applied in the observation process, as well as by what the researcher expects to see. Many scientists now believe that observation independent of theory about what is being observed is not possible, contrary to the belief that observation could and should be independent of theoretical considerations that was a foundation of scientific investigation as it developed up to the twentieth century.

Generally there are many intangible aspects of transformation that are not directly observable. What is observable, however, provides clues to the nature of the transformation of interest.

Objectivity in tension with subjectivity

Moreland points out the difference between psychological objectivity and epistemological objectivity.

- Psychological objectivity refers to a person's commitment toward a given claim (Newbigin refers to this as faith).
- Epistemological objectivity refers to public evidence that supports the rationality of some claim.

A person can be passionately committed to the value of some claim (psychologically not objective), and still be open to examining public evidence to determine ways in which it supports and counters the rationality of the claim (epistemologically objective). Science is concerned with epistemological objectivity, although many people share the misconception that scientists are disinterested, dispassionate observers of reality.

Many people believe that personal interests or commitments cannot be included in objective knowledge; they are unique to the knower, or subjective, and therefore not valuable to anyone else. That is not the case.

The essence of subjectivity is clarifying what is important to me, a subject, regardless of how it is important to others.

This is a brief glimpse into a vast field of knowledge. I encourage those that want to use monitoring and evaluation to learn about transformation in the biblical sense to explore the basic epistemological tensions between science and Christianity.

Summary

Program monitoring can be used to answer one of six accountability questions. Disciplined reflection, worldview discernment and internal financial auditing can be used to answer three questions. The remaining two questions are answered by applying disciplined reflection and discernment to monitoring and evaluation findings.

Six Accountability Questions

	External Accountability	Internal Accountability
Exercise ↓		
Implementation monitoring: Achieved objectives?	Do we have sound evidence regarding program results such that stakeholders can determine if agreed expectations were met?	
Financial monitoring tested by internal auditing: Transparent transactions?	Have we accurately recorded all transactions such that stakeholders can determine if we have met their expectations as agreed?	
Disciplined reflection: Good stewards?		Are we using resources prudently to achieve program mission; are we good stewards within the kingdom of God? Is the evaluation work we do redemptive; does it illuminate what is nourishing life/hope and describe what is needed to counter whatever leads to death/despair?

	External Accountability	Internal Accountability
Exercise ↓		
Discernment according to worldview: Missional integrity?		Are our actions consistent with a Christian worldview; do we eschew whatever is counter to pillars in the worldview?
Program evaluation subjected to reflection and discernment: Learning organization?		Are we learning what works and does not work for mission effectiveness and efficiency?
Impact evaluation subjected to reflection and discernment: Holistic outcomes?		Are actual long-term program results consistent with the results predicted by our program theory of change?