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Meeting the information needs of charity trustees: can Enterprise Performance Management Systems help?

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Abstract

Third Sector Organisations (TSOs) have multiple purposes, i.e. financial stability as well as their mission, often operate in complicated circumstances and report to multiple stakeholders. This paper shows that information is not being used as effectively as it could be for regulation and performance management in this sector. A preliminary study of secondary cases indicates that Enterprise Performance Management (EPM) systems could help to address this problem, because of their capabilities to combine, and subsequently analyse, data from various, internal and external, sources. Further interdisciplinary investigation of current practice and potential developments for the use of EPM in charity reporting and performance management is proposed with the expectation that this could enhance effectiveness in the sector.

Keywords: Charities, Not-for-profit, reporting, Enterprise Performance Management, case study

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Abstract

Third Sector Organisations (TSOs) have multiple purposes, i.e. financial stability as well as their mission, often operate in complicated circumstances and report to multiple stakeholders. This paper shows that information is not being used as effectively as it could be for regulation and performance management in this sector. A preliminary study of secondary cases indicates that Enterprise Performance Management (EPM) systems could help to address this problem, because of their capabilities to combine, and subsequently analyse, data from various, internal and external, sources. Further interdisciplinary investigation of current practice and potential developments for the use of EPM in charity reporting and performance management is proposed with the expectation that this could enhance effectiveness in the sector.

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1 Introduction

The Third Sector, also referred to as non-profit, voluntary or civil society, is the term used for institutions that are neither statutory (public sector) nor profit maximising (Morris 2000). Third Sector Organisations (TSOs) occupy a distinctive social space outside of both the market and the state (Salamon and Anheier, 1997, p. 1). They can be seen to share five key characteristics: organised, private (as opposed to public, state or government run), non-profit-distributing, self-governing and voluntary (some degree of voluntary participation) (Salamon & Anheier 1997). Such organisations have particular needs in terms of reporting, both to external stakeholders and for internal performance management, as will be explained in further detail in the next section.

This paper presents the early stages of an inter-disciplinary study into the potential contribution of Information Technology (IT), particularly Enterprise Performance Management (EPM) systems, to improving TSO reporting and performance management. The paper first sets out issues around reporting and performance management in TSOs, followed by an introduction to the potential contribution of EPM systems. It then goes on to propose a research model, which is then applied to

six secondary case studies to further clarify the research issues. Finally, brief conclusions and suggestions for further research are presented.

2 Background

UK charities, a particular subset of TSOs, cover most areas of society's activities (e.g. Anheier 2005). Three authorities, the Charity Commission in England and Wales, the Office of the Scottish Charity Regulator in Scotland and the Department for Social Development in Northern Ireland, regulate it, and different rules apply to small and large charities in the four countries of the UK. Charity trustees are accountable to a wide range of stakeholders (regulators, funders, employees, beneficiaries and the public). Additionally, many larger charities operate as international, national and local organisations through dispersed networks and partnerships. Many charities are now moving from a funded model to one of contracting for services with governmental departments and, increasingly, with commercial firms (DWP 2011), which adds further complexity. It also exacerbates the dangers of mission drift, over-promising in order to obtain contracts and using a large proportion of scarce resources for reporting and monitoring rather than in work in pursuit of the mission.

A recent ICAS survey of Scottish charities (Crawford et al, 2009) recommended that funders, regulators and charities should improve their dialogue and move towards providing the same documentation for all stakeholders. Another recent report, on the charity Statement of Recommended Practice (SORP), highlighted the importance of narrative in charity reports, linking figures to non-financial performance information, or "telling the story" (Connolly et al 2009). The report notes that, although organisations know the type of information funders require, this is largely ignored in the regulated audited financial reports. Attempts to combine narrative and statutory reporting have seen only limited success (Connolly and Dhanani 2009, cited in Connolly and Hyndman 2011). The problems that charities encounter in reporting on their charitable as well as their financial activities and purposes to a variety of stakeholders are shared with the wider range of TSOs and also with more commercial concerns. The focus of this research is on charities but the researchers believe that the findings are applicable to the wider range of TSOs as well. Recent research into for-profit companies' financial reporting recommends that reports be drastically reduced because the current level of complexity acts as a barrier to readers' understanding

(Sharp, 2011). Furthermore, recent advances in social and environmental reporting, particularly the moves towards integrated financial and non-financial reporting, require reporting that is sophisticated in its simplicity and able to cover many aspects of a company's performance and position without obfuscation (IIRC Discussion Paper, 2011).

3 Performance Management

Performance management (PM) refers to the assessment of progress, at different organisational levels, toward achieving predetermined goals, as well as communication and action in response to actual progress (Bourne et al., 2003). An important part of PM is Business performance *measurement* (Franco-Santos et al 2007), but PM also includes taking appropriate *action* in response to the information. Financial performance measures and management are important in moving organisations towards greater efficiency and effectiveness, but such measures are subsidiary for mission-driven charities. This is reflected in the substantial debate about developing impact indicators for the third sector including, for example, the attempts to establish a Social Stock Exchange and Social Return on Capital Employed (Arvidson et al, 2010). Key questions for charities are therefore how to use the information available within the management and accounting systems to increase effectiveness in fulfilling the mission primarily, rather than to increase productivity (as in a profit-focussed commercial concern). Furthermore, they need to report the process and results to a wide and range of stakeholders with very different perspectives (Ebrahim and Rangan 2011 and Kendall and Knapp, 2000).

Debate on how to manage performance effectively is well established in private sector and academic contexts. Clearly there are differences between private and third sector organisations. These are succinctly put by Speckbacher (2003), who notes that primacy of owners, homogeneity and measurability of ownership interest and a common currency of assessment reduce complexity in the commercial sector. In contrast, third sector organisations face competing stakeholder demands. However, the view that the needs of TSOs are so different that the commercial sector has little to offer has been challenged (Moxham 2009). It is therefore pertinent here to build on commercial sector experience of performance management, despite the differences.

In the commercial sector, academic and practitioner focus has been on more holistic approaches to performance measurement. Johnson and Kaplan (1987) claimed that the commercial sector could no longer depend on short term, financial metrics to control their operations and called for a new approach. Kaplan and Norton (1992) later marketed this as the balanced scorecard (BSC). Key ideas incorporated were measuring performance in a holistic way, including linking objectives between the disparate functions within a business to one corporate strategy. Kaplan and Norton suggest an adapted Balanced Score Card for Nonprofit Organisations (2001: p100). As several generations of scorecards evolved, closer mapping of causal links between different functions was developed (Kaplan and Norton 2008). Other academic attempts to produce models incorporating non-financial, holistic, strategic mission-driven measures, such as the Performance Prism (Neely et al, 2001) have been less successful. However, some authors (Norreklit 2000, Ittner and Larker 2004) have questioned whether effective causal links can be established at all.

Both third and commercial sector academics call for performance measures to be aligned with mission and strategy, multi-dimensional and multi-faceted (Kaplan 2001, Moxham 2009, Sawhill and Williamson 2001). Moxham (2009) summarises the vision of relevant, integrated, balanced, strategic and continuously improving performance management in the third sector. While examples are scarce, there are some BSC implementations in the third sector (e.g. Kaplan 2001 and Manville and Broad 2011).

Recent advances in social and environmental reporting, particularly the moves towards integrated financial and non-financial reporting by companies, are replacing the simplicity of the single bottom line - profit - for commercial companies with the triple bottom line - people, planet, profit. This means that large companies are beginning to face the same sorts of reporting and management problems that TSOs have been grappling with for some time. However, research by Oracle finds that insight into the external environment is a weak element for many organisations (Oracle 2009).

4 Information Technology and EPM systems

The role of IT in performance management has developed well beyond simply capturing data to support measurement. Particularly interesting for TSOs with

complex reporting needs is the recent advance of Enterprise Performance Management systems (also known as Corporate or Strategic Performance Management systems, e.g. Marr 2008, Dresner 2008). Such systems combine two main functions: 1) they draw data from disparate sources (including external ones), usually into some sort of data warehouse (Inmon et al 2001); and 2) they use business intelligence (BI) tools (e.g. Turban et al 2006), such as planning, dashboards, scorecards, reporting and analysis, to analyse this data, present it in user-friendly formats and provide scenarios to clarify impacts of alternative lines of action. EPM systems are part of a response to performance management often being fragmented, with different systems being used to store data and report on different business functions, creating difficulties in collecting and analysing all relevant performance data (Neely et al. 2008).

In practice very few organisations manage to fully benefit from a corporate approach to PM (Neely et al. 2008). Based on their survey of 633 companies in five countries, Neely et al. distinguish a series of ‘gaps’ that explain why organisations do not achieve the full potential of Enterprise-wide PM.; The most relevant of these gaps here being:

- A focus on financial measures;
- A top-down perspective on PM (with senior management being the primary audience for measurement data); and
- Problems with the (technical) infrastructure, including a lack of confidence in the accuracy of underlying data, lack of integrated technology (with spreadsheets still being the most widely used PM application, by some distance) and problems integrating operational and management systems.

For TSOs, the first two issues are strongly related, as requirements of key stakeholders often drive performance measurements, creating a similar narrow focus and the equivalent of a top-down perspective. According to Dresner (2008), the infrastructure issue is a result of organisations investing in transactional systems that, by design, are inflexible and optimised for handling (large amounts of) operational data. Such systems are, according to this author, supporting the efficient *running* of an organisation, but the data is difficult to access and use for *managing*, since relevant data is likely to be spread over multiple databases in different systems. In the case of TSOs, such data is also spread over multiple organisations. Many organisations use operational systems, especially Enterprise Resource Planning (ERP) systems, for

integration, including integration of management control (e.g. Dechow and Mouritsen 2005). However, as these systems are operational in nature, and at best cover a large part, but not all of the relevant data, the success of such an approach would be limited. Enterprise Performance Management systems, in contrast, host the management processes in a single, interactive and collaborative environment, independent of the (lack of) integration in operational systems and data. For TSOs it would, in most cases, also include external data, e.g. from partners and agents.

Academic literature on EPM is thinly spread. Bose (2006) discusses EPM from a data management perspective, focussing mainly on data warehousing and OLAP (online analytic processing, a data analysis approach). Lawrie et al (2004) describe a case study in a UK government context, in which a new corporate management system was introduced, based on “best-practice third-generation balanced scorecard processes”. The Economist Intelligence Unit (Bennett 2008) uses the term ‘enterprise information governance’ in a study into how companies use, share and analyse enterprise-wide information. The study confirms that organisations consider a formal information governance strategy to be very beneficial, though many struggle with sharing information across departments.

EPM systems are technologically challenging and organisationally complicated, thus implementation and use is inherently challenging. There are also risks already recognised in implementing ‘regular’ PM: issues with choosing the right performance measures, as “What you measure is what you get” (Kaplan & Norton 1992:172), irrelevant KPIs (Letza 1996, Ghalayini & Noble 1996) or a narrow focus on certain KPIs that can lead to missed opportunities and sub-optimisation (Neely et al. 2002). It may be difficult to get the balance right between different performance measures, and to avoid overly flexible interpretation of ‘softer’ indicators (Ittner et al 2003). Further, continuous monitoring through computer systems could ultimately lead to a stifling form of electronic Panopticon (e.g. Lyon, 1993). All of such worries equally apply in TSOs, perhaps more so, because outcomes can be difficult to measure.

This research intends to explore how EPM systems might be utilised within TSOs to help address the reporting and performance management issues above. This has implications not only for individual charities but also for networks of TSOs operating within similar remits. Many charities’ desired outcomes are long-term, multi-faceted and difficult to measure, so their reporting has to be in a bigger picture context, which

may require combining information systems from different organisations. Research on charity use of IT (e.g. Hackler and Saxton 2007, Zorn et al 2011) indicates that some charities make good use of IT but its strategic application is generally under-exploited.

5 Research model

Based on the DIKAR model a research model (figure 1) was developed. DIKAR stands for Data, Information, Knowledge, Action and Result (Ward and Peppard 2002). Data, here, is the symbolic representation of facts, opinions or quantities, while information is data with a meaning given by a person, in context, trying to carry out some action. Knowledge is the interpretation of data and information, defined by an individual's experience, attitude, values and beliefs (Checkland and Scholes 1990). The DIKAR model also includes (organisational) actions which are based on this knowledge and that drive organisational results.

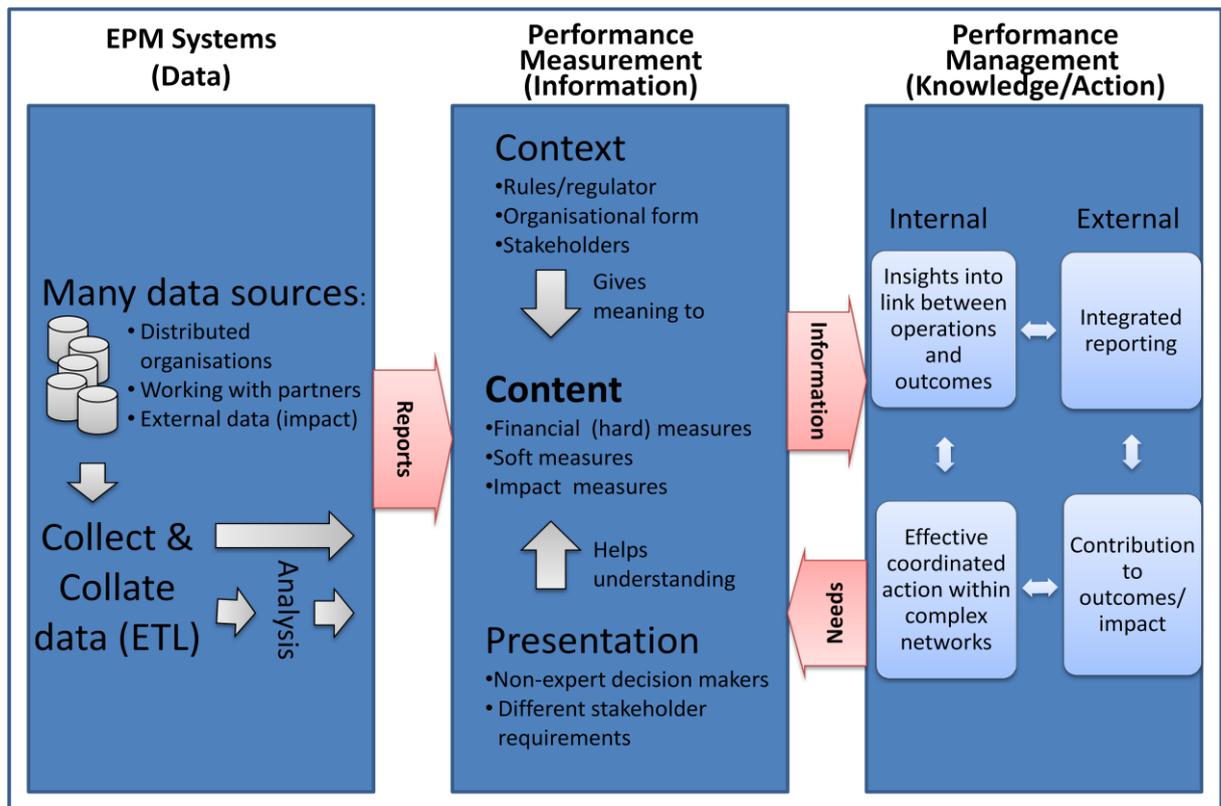


Figure 1 Research Model

The right-hand column of the research model captures the performance management perspective, which reflects Knowledge, Action and Result from the DIKAR model. The left-hand column represents EPM systems and follows their general

characteristics, applied in the TSO context. Data is collected and collated from many, diverse sources through a process known as ETL: Extract, Transform, Load. Data is then either analysed, or directly reported. The EPM outputs (reports) enable performance measurement, i.e. they provide Information as in the DIKAR model. Though the content, i.e. the measures as linked to business processes, is central, putting it into context and using the right presentation tools and techniques will better support decision makers. Finally, this enables the decision makers to produce knowledge, which can be turned into action, ultimately leading to results. In a non-profit context, results, as discussed above, are not financial gains, but are related to the organisation's mission, donors and beneficiaries.

6 Case studies

We have used the research model above to analyse six secondary TSO case studies. The case studies were selected because they show some form of EPM application (not necessarily explicitly mentioning IT or EPM) in a UK non-profit organisation and were available in the public domain. The focus of the sources varies, from the application of EPM software to the development of strategy maps. Hence not all aspects of the research model are equally covered in each case. Also, the reporting in the cases might be biased by their sources, particularly where these are commercial providers of EPM software or PM Consultancies. However, the case studies do help to understand and clarify the research issues around using EPM systems in TSOs and applying the model reduces the bias. Occasionally we have also used additional information to the sources explicitly referenced, e.g. from websites and the Charity Commission.

For the analysis, we coded the content of the source material using the elements from the research model. Table 1 gives an overview of the nature of the case organisations. This is followed by a summary of the findings.

Name (code)	Source (all online)	Key activities
Drug & Alcohol Action Team (DAAT), Croydon	SAS (software vendor)	DAATs are responsible for delivering the government's National Drug and Alcohol Strategies, working with local agencies. The case study refers to the DAAT in the London Borough of Croydon, UK.
The Duke of Edinburgh's Award (DEA)	SAS	Large national UK youth charity dedicated to the personal development of young people.
London Firebrigade (LFB)	SAS	The world's third largest firefighting organisation (UK).

Diana, Princess of Wales Memorial Fund (DPWMF)	Excitant (Performance Management consultancy)	Grant-giving UK charity, supporting humanitarian work, focussing on three main initiatives: Palliative Care, Refugee and Asylum Seekers and Partnership.
Motor Neurone Disease Association (MNDA)	API (Performance Management consultancy): Marr et al. 2009	A large UK charity dedicated to the support of people with MND and those who care for them.
Bournemouth Churches Housing Association (BCHA)	Academic papers: Manville 2007, Manville and Broad 2011	A medium-sized registered charity that provides housing and other support to vulnerable members of society.

Table 1 Overview of Case Studies

6.1 Performance Management (Knowledge, Action, Result)

The case studies showed a dual contribution of EPM. Firstly, EPM supported an enhanced ability to evidence and showcase results (for example, DEA can show participant characteristics). Secondly, EPM contributed directly and indirectly to improved outcomes (LFB aims to reduce the number of fires and thus fire deaths by using the systems). In several cases the point was made that evidencing results was a necessity in an increasingly competitive funding environment and could thus lead to raising more money. In many cases, the ability to show case results relied on data from different sources; some of which were external (DAAT needs data from agencies, DEA from local authorities).

Improved outcomes were achieved by a more efficient reporting process (e.g. DAAT where statutory reporting was automated and BCHA where BSC software made reporting more consistent), which freed up resources for more value added work. Furthermore, insights from the systems allowed better resource allocation and prioritisation/targeting of action, including campaigns. MNDA, for example, was able to target resources to areas of sub-standard care. Increased internal transparency and improved cross-agency working also played a role, as is shown by DAAT, where local joined-up working improved. These actions were based on knowledge regarding the achievement of targets and on analysis, for example of participants' characteristics at DEA, client profiles at DAAT and fire risks at LFB.

6.2 Performance Measurement (Information)

KPIs were the key content in most of the cases, often within a balanced scorecard or strategy map. Particularly in the strategy-oriented case studies, the importance of organisational objectives driving the measures was stressed. Analysis occasionally enhanced content, e.g. scenario analysis (DAAT), risk analysis (MNDA, LFB) or

analysis of participants (DEA) and clients (DAAT). Where indicators were presented as part of a strategy map, this would include a narrative on how elements linked. There was little mention of presentation in the cases; geographical maps (mash-ups) appear twice, and web interfaces and ease of use are mentioned as well. Where strategy maps were used, the cases did not discuss what these looked like in reports, though they are, in principle, meant to make it easier for the receiver of the information to see links between actions and outcomes. The cases do not really show information going to end-users (though possibly this happens at DAAT) or beneficiaries. The case organisations all function in a complex and increasingly competitive context. Funders and contractors dictate KPIs and targets (e.g. BCHA depends on several funders/contractors), and service delivery is dependant on a wide range of (local) partners (DPWMF, as a grant-giving charity, relied on its partners for action).

6.3 EPM Systems (Data)

Data from a variety of sources was needed and used to generate the desired information and insights, which is apparent from the cases that specifically detail data issues, and the complicated environment that is evidenced in all. This was internal (operational) as well as external data (from agents, partners, regulators, etc). The DEA case shows how making large volumes of data available electronically allowed timelier and more detailed analysis. The DPWMF and MNDA cases did not explicitly mention software/use of IT, though it is unlikely they could have created their BSCs without using some sort of software or from single sources of data. The BSHA case study discusses how the software vendor, who had experience in the particular sector, played an important role in developing the BSC. Data quality and standardisation are mentioned as important issues (DAAT, DEA, BCHA). Analysis is discussed in some cases, and was very beneficial in those, as shown above. Production of statutory and standard reports features in the majority of cases, complemented by the ability to create ad hoc reports. Some benefits are achieved by automating standard reporting (DAAT).

7 Discussion and conclusion

Though none of the case study organisations apply ‘full-blown’ EPM, in their partial application they show some important benefits. Looking at the two key characteristics

of EPM, it was shown that combining data from a variety of sources, together with the application of BI to this data, contributed to achieving particular needs in these cases. TSOs are often reluctant to spend money on overheads (including IT) as sponsors want funds to be spent on achieving the organisation's mission, and directly impact beneficiaries. However, the case studies indicate that investment in EPM can reduce costs (by making reporting easier), improve processes (e.g. collaboration with agents) and enhance outcomes. Furthermore, despite calls for integrated reporting, as discussed in section 2, the case studies confirm that many TSOs are required to produce specific reports (including particular KPIs) for different stakeholders. Applying EPM could make this easier, provided the organisation has access to the necessary data. Moves to government open data will be hugely beneficial in this respect.

While the private sector has dominated academic literature on performance measurement, both private and third sectors can contribute to the debate. From the case studies, it can be seen that IT, and EPM in particular, has the potential to be a catalyst for improving effective and efficient performance management. It can make practically possible reporting (for regulators, stakeholders and management decision-making) that organisations know they need but many lack the tools to achieve. While the case studies demonstrate the potential of EPM systems, they also expose the need for primary research in this area. This should be interdisciplinary, incorporating both the 'hard' technical systems and the 'soft' wider contexts in which they operate. It could establish how IT is already being used with EPM for TSOs and how this works well for some organisations. Further, it could identify potential for improvement and disseminate the knowledge thereby potentially helping to increase the effectiveness of the sector.

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