Avoiding the accountability 'sham-ritual': An agonistic approach to beneficiaries' participation in evaluation within nonprofit organisations

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ABSTRACT

The research presented within this paper case studies two nonprofit organisations in order to gain the perspectives of beneficiaries, staff, and board members on the participation of beneficiaries in evaluating the organisation. The aim of the research is to reconsider more traditional beneficiary participative evaluation approaches through the critical lens of dialogic accounting theory. The research draws on theories of dialogic accounting and transformative participatory evaluation to posit an agonistic approach to beneficiary participative evaluation. Findings reveal the importance of considering patterns of beneficiary engagement within the nonprofit organisation, what beneficiaries want the outcome of the evaluation to be, and the operation of pluralism at multiple levels. All of these are important so as to avoid an accountability 'sham-ritual', where beneficiary engagement is symbolic rather than substantive. Findings lead to the development of participative evaluation frameworks for each case studied.

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1. Introduction

The aim of this research is to reconsider traditional beneficiary participative evaluation approaches through the critical lens of dialogic accounting theory. Specifically, this research case studies the perceptions of beneficiaries, staff, and board members on beneficiary participation in evaluation, in order to respond to the research question – how can evaluation processes, supportive of dialogic accounting principles, be developed? Whilst prior research has established the importance of considering beneficiaries' timeframes of participation within nonprofit organisations (hereafter NPOs) when discharging accountability towards this group (Kingston et al., 2019), this study specifically explores the development of participative evaluation approaches and frameworks, theorised to enhance the giving and receiving of accounts in relationships with this important yet frequently unheard stakeholder group.

Often overlooked within accountability (Ebrahim, 2016) and evaluation systems (Mathison, 2018), beneficiaries of NPOs are frequently marginalised and/or vulnerable groupings of people (Kilby, 2006), with little avenue to have their voice heard

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or be listened to within organisations. As a result, accountability to beneficiaries is often absent and considered a gap in the literature (see van Zyl et al., 2019; Wellens & Jegers, 2014). However, a recent upsurge of research in this area (Chen et al., 2019; Dewi et al., 2019a; Hu, Zhu, & Kong, 2019; Osman Ahmad & Agyemang, 2020; Uddin & Belal, 2019) suggests an increasing importance is being placed upon accountability toward this often overlooked stakeholder group (Awio et al., 2011).

Drawing upon dialogic accounting theory (Bebbington et al., 2007; Brown, 2009; Dillard & Vinnari, 2019), this research considers how evaluation processes can be developed that enhance accountability to beneficiaries, promote beneficiary visibility and voice, and acknowledge beneficiaries' right to hold contested (and plural) narratives within NPOs (Brown, 2009). In this capacity, evaluation processes could enable the giving and receiving of accounts (Gray et al., 2014) and embrace a more beneficiary-centric version of accountability (Yasmin et al., 2020). Dialogic accounting theory is particularly valuable in this context, given that it facilitates participation, shared power, and enhanced voice across multiple stakeholder groups (Bebbington et al., 2007; Brown, 2009), and assists in 'surfacing the political' (Tanima et al., 2020).

Surfacing the political is particularly relevant when considering how evaluation processes, which are capable of promoting beneficiary visibility, can be developed. In light of this, the research also draws upon democratic evaluation theories that seek to consciously include the voices of those most oppressed or marginalised, in order to bring about social change (Mertens, 1999, 2009; Mertens & Wilson, 2012). Gendron (2018) sees marginalisation as a pivotal concept within critical research, stressing the importance of problematising power and shedding light on its negative consequences. In identifying power and its implications and seeking to move towards a more "equitable social order" (Catchpowle & Smythe, 2016, p. 220) this research considers both theory and evaluation practice from a critical perspective.

This research spans and integrates the disciplines of accountability and evaluation, in order to contribute to critical accounting and democratic evaluation literature. In doing so, the research seeks to respond to current calls for "critical analysis of forms, processes and mechanisms of beneficiary accountability by placing beneficiaries at the centre of the analysis" (Cordery et al., 2019, p. 12). Furthermore, the research seeks to explicitly explore distinct characteristics of different NPOs and how these might impact upon their approach to accountability toward beneficiaries (Dewi et al., 2019b).

The research contributes to theory building within critical accounting literature through the use of evaluation to strengthen accountability, and as a means of practicing dialogic accounting (Bebbington et al., 2007; Brown, 2009; Dillard & Vinnari, 2019). In considering democratic evaluation through a lens of dialogic accounting theory, this research introduces the potential for an agonistic (Mouffe, 1999, 2012, 2013) approach to evaluation, conceptualised here as *agonistic democratic evaluation*. An agonistic approach to democracy "recognizes the complexity of prevailing power dynamics and that competing perspectives and interests cannot be resolved through logic or reason" (Dillard & Yuthas, 2013, p. 114). Rather than seeking resolve, competing perspectives heard through democratic dialogic means are recognised as valid and important in sustaining diversity and enabling pluralism (Dillard & Yuthas, 2013).

Mathison (2018, p. 118) calls for evaluations that "...speak truth to the powerless, not the powerful...and...empower the powerless to speak for themselves". Responding to this call, this research also seeks to contribute to organisational practice within the nonprofit sector by developing evaluation frameworks aimed at supporting beneficiary participation and enhancing the discharge of accountability to this group.

The remainder of the paper is structured as follows: within Section 2, a review of literature relevant to NPO accountability and evaluation is undertaken, leading to the conceptualisation of an agonistic approach to democratic evaluation. Section 3 presents the research design of multiple case study. Sections 4 and 5 then detail case narratives for each case, the cross-case comparison, and the development of key research findings. Section 6 presents evaluation frameworks developed from the findings. The paper concludes in Section 7 where contributions to theory and practice, opportunities for further research, and research limitations are explored.

2. Accountability and evaluation

Evaluation is a judgmental practice, saturated with values, that serves the interests of some, but not of others (Greene, 2013). As such, evaluation is highly political (House, 2006). Similarly, accounting and accountability structures typically support the discharge of accountability to some, frequently at the expense of others. Here, "powerful actors can require accountability from less powerful actors, (but) less powerful actors cannot so easily require it of the powerful" (Jacobs & Wilford, 2010, p. 799). In this way, like evaluation, accounting and accountability are also highly political acts (Burlaud & Colasse, 2011), where both who, and what, is represented and silenced, is questionable (Lehman, 2013).

Empowering beneficiaries (as less powerful actors) through increased beneficiary participation may enhance accountability (Jacobs & Wilford, 2010; Kilby, 2006; Najam, 1996; Portela, 2012; van Zyl & Claeyé, 2018). Beneficiary participation within NPOs is reported to engender the activation of beneficiaries' rights (O'Dwyer & Unerman, 2010), improve organisational learning (Ebrahim, 2009), allow beneficiaries' voices to be heard (McNamara, 2013; Schmitz & Mitchell, 2016), and improve service delivery (Awio et al., 2011). Yet, the effectiveness of participatory approaches is enhanced when organisations question: who participates, in what, and how? (Chu & Luke, 2020).

Improved service delivery through beneficiary participation is related to a *bottom-up* accountability framework, characterised by factors such as strong community participation, reciprocity, and trust (Awio et al., 2011). This draws alignments with 'grounded accountability' where organisational practices are situated "...within the culture of the

communities they serve" (Scobie et al., 2020, p.1). Similarly, 'collaborations for accountability' can be enabled when beneficiaries and service providers work together to co-produce performance outcome measures (Yang & Northcott, 2019). In this regard, Dewi et al. (2019b) find accountability toward beneficiaries to be strongly related to trust. Research suggests that through close engagement with beneficiaries, trusting relationships can be built (Yasmin et al., 2020).

Despite the benefits of increased beneficiary participation, Mercelis et al. (2016) claim there to be a lack of research on beneficiaries' perceptions of their own participation and participative practices. This may in part be due to the difficulty in accessing beneficiary research participants (Yang & Northcott, 2019). Yet, what beneficiaries should participate in within NPOs' operations, remains largely questionable.

Berghmans et al. (2017) consider the potential of participative evaluation to enable beneficiaries to voice their views and increase organisational accountability toward this stakeholder group (also see Ebrahim, 2003; Wellens & Jegers, 2016). Participatory evaluation combines the *tool* of evaluation with the *process* of participation to develop complex accountability mechanisms (Ebrahim, 2003). Participatory evaluation (Greene, 1997) engages participants in the evaluation design and process, and, as a political act, considers whose voice to include, how, and who speaks for whom (Chouinard, 2013). Theoretically, participatory evaluation could assist NPOs to engage in accountability processes that hear beneficiaries' voices, through evaluation processes. Of importance is questioning the stage at which beneficiaries are involved or invited to participate in the evaluation.

Research has long recognised the importance of stakeholder participation in evaluation (Bryson et al., 2011; Mertens, 1999). Conroy (2005, p. 110-111) acknowledges the importance placed on stakeholder involvement in NPO evaluation by both evaluators and the NPO constituency, highlighting that "there has been a growing acceptance of participatory evaluation where…beneficiaries are the key actors of the evaluation process, not the mere objects of the evaluation". Yet, over a decade later, calls are still made for evaluations to include disadvantaged groups (Mathison, 2018).

Democratic approaches to evaluation are proposed to increase transparency and participation and reduce the reinforcement of powerful actors (House, 2006). One such approach to evaluation, labelled 'deliberative democratic evaluation' (House & Howe, 2000), calls for the involvement of stakeholders within decision-making (Hanberger, 2004). Deliberative democratic evaluation focuses on principles of *inclusion, deliberation*, and *dialogue* amongst evaluators and stakeholders to reach consensus (House & Howe, 1999; House, 2006; Davidsdottir & Lisi, 2007; Kingston, 2016; Ryan & Destefano, 2001; Taut, 2008). Following Habermas (1984), this evaluation approach holds a deliberative view of democracy. Within this deliberative view, consensus is acknowledged as possible via rational argumentation (Mouffe, 1999). However, it remains questionable if the involvement of marginalised stakeholders in evaluation, from a position of deliberation, is enough to respond to prevailing power dynamics and competing perspectives.

Ebrahim (2003) cautions that without mechanisms for addressing power asymmetries, mere participation appears unlikely to increase accountability toward beneficiaries. Echoing Ebrahim's concern, Najam (1996, p. 346) identifies the potential for beneficiary participation in evaluation to become a feel-good or symbolic exercise for the NPO: an accountability "sham-ritual". A process which may address this sham-ritual is *closing the feedback loop* (Jacobs, 2010; World Vision UK, INTRAC, Social Impact Lab, CDA, 2016). Here, importance is given to soliciting, listening to, collating, and analysing feedback; generating a response and referring feedback to relevant stakeholders; and communicating back to the original feedback provider (World Vision et al., 2016). Similarly, the *reciprocity principle* within Australian guidelines for ethical conduct of evaluations states participants "…should reap some benefit" due to their participation and lists an example of this as presenting the evaluation findings to participants (Australasian Evaluation Society, 2013, p. 8). However, having the evaluation findings presented to beneficiaries will do little to move accountability past the sham-ritual without some method to act on power imbalances between participants, and genuinely consider their concerns.

The feedback loop and reciprocity principle identified above may be strengthened by embedding beneficiary participative evaluation within critical perspectives of agonistic pluralism, where multiple divergent narratives co-exist (Dillard & Yuthas, 2013). Agonistic pluralism is a key underpinning of critical dialogic accountability, which "explicitly recognizes the presence of incommensurable ideological orientations (radical negativity) and asymmetrical power relationships (hegemonic regimes) associated with accounting, accountability and responsibility relationships" (Dillard & Vinnari, 2019, p. 22). Under agonistic pluralism, power imbalances that drive and support the dominance of accountability toward more powerful stakeholders can be acknowledged in order to move past mere participation, and toward participation that is transformative for the beneficiary (O'Leary, 2016). Transformative participatory evaluation attempts to give voice to beneficiaries, embraces principles of social justice (Guba & Lincoln, 1989), and questions traditional approaches to evaluation where only the powerful have access (Patton, 2015).

Evaluation practice does not typically consider lived experience and the promotion of social justice (Whitmore et al., 2006). Yet, transformative participatory evaluation is motivated toward this goal (Dahler-Larsen, 2018; Whitmore et al., 2006). Here, "…transformative thinking, fairness, justice and democracy cannot wait until the evaluation is complete but must be embodied in the very evaluation process" (Dahler-Larsen, 2018, p. 877). Evaluations conducted in this way are considered transformative because they emphasise experiences of the least powerful, illuminating and questioning asymmetrical power relations (Cooper, 2014). Here, evaluation moves away from being an end goal or product, and toward a process of empowerment through participation.

In summary, this research seeks to embed democratic evaluation approaches that seek to be transformative through participatory principles, within agonistic perspectives advocated by critical dialogic approaches to accounting and accountability (Brown, 2009; Dillard & Vinnari, 2019). Doing so presents a means of avoiding the sham-ritual of

accountability toward beneficiaries. The theorised agonistic approach to democratic evaluation is further developed within the following Section.

2.1. Agonistic democratic evaluation

From an agonistic democratic perspective (Mouffe, 1999, 2013), an evaluation approach seeking an outcome of consensus through deliberation has not considered the inability of less powerful stakeholders to express a voice or be heard in a context where consensus amongst significantly more powerful stakeholders is the aim. This current research responds to the disempowerment of marginalised groupings of people. A possible cause of this disempowerment is the hegemonic structure within which marginalised groupings are constructed. Power asymmetries between beneficiaries and staff (or board) do not necessarily subside through inclusion, dialogue, or deliberation. Expecting stakeholders with such power asymmetries to engage in deliberation with a goal of consensus may cause more detriment to the already disempowered. Therefore, essential to the critical pluralist positioning of this research is a movement away from deliberative forms of democracy and communicative rationality (Brown, 2017; Habermas, 1984). Instead, a participatory approach based upon a willingness of the NPO to embrace potential difference and tension is advocated. In this way, the NPO encourages a pluralistic vision of truth (Dillard & Yuthas, 2013) that seeks to increase social justice by creating platforms to hear the voices of marginalised stakeholder groups. A pluralistic vision of truth acknowledges stakeholders hold multiple and different narratives within an NPO. An agonistic approach to democracy responds to pluralism and participation by emphasising difference and responding to potential conflict through democratic activity (Brown, 2009; Vinnari & Dillard, 2016).

Within agonistic political theory, deliberative consensus is viewed as an impossibility due to "the eradicable antagonisms arising from the incompatibility of plural values and uneven power distribution" (Vinnari & Dillard, 2016, p. 27). Rather than attempting to ignore or balance power asymmetries, an agonistic approach facilitates conceptualisations of power that support democratic processes (Dillard & Vinnari, 2017). Agonistic pluralism challenges the existence of a public space in which power and antagonism have been removed and consensus realised (Mouffe, 1999). Mouffe argues that a society's democratic character:

> can only be given by the fact that no limited social actor can attribute to herself the representation of the totality and claim in that way to have the mastery of the foundation…social objectivity is constituted through acts of power (Mouffe, 1999, p. 752).

This theoretical base acknowledges that although beneficiaries have a less powerful position within the NPO regarding their ability to hold the organisation to account, they still have a right to voice an opinion that may be incompatible with more powerful stakeholders. Consensus is not necessitated. After all, as Dillard and Vinnari (2017, p. 100) state, "one of the privileges of democracy is to disagree and to participate in the related power struggles and conflict".

The theoretical underpinnings of an agonistic approach to democratic evaluation, drawn from dialogic and transformative principles, are summarised within Table 1 (below). Here, underpinnings of agonistic political theory, acknowledged within a dialogic approach to accounting, are explicitly considered.

In summary, there is an absence of research that includes the perceptions of beneficiaries on beneficiary participation. As a means of increasing beneficiary participation, participative evaluation may empower beneficiaries to hold NPOs to account, enable the giving and receiving of accounts, and in doing so, enhance accountability. However, there is a potential risk for beneficiary participation in evaluation to be symbolic rather than substantive due to power asymmetries. Embedding beneficiary participative evaluation within theories of dialogic accounting (including agonistic pluralism) and transformative participatory evaluation is presented as a means of reducing this risk. From this, the research question arises – *how can evaluation processes, supportive of dialogic accounting principles, be developed?*

Table 1
Theoretical underpinnings of agonistic democratic evaluation.

Agonistic and dialogic principles:	Transformative principles:
• Recognises conflict and diversity, but responds within democratic processes (Vinnari & Dillard, 2016);	• Evaluations seek to change social orders toward enhancing social justice and democracy (Dahler-Larsen, 2018);
• Rejects notions of deliberative democracy,	• Consciously brings in the voices of those most oppressed in order to bring about social change (Mertens & Wilson, 2012, p. 181);
• Is aware of beneficiaries' less powerful position,	• Questions asymmetrical power relations (Cooper, 2014);
• Acknowledges power asymmetries will still exist amongst stakeholders,	• Seeks to enable conditions for self-empowerment (Cousins & Whitmore, 2007).
• Acknowledges a right to participation,	• Acknowledges beneficiaries as key stakeholders in the evaluation process, and not the objects of the evaluation (Conroy, 2005).
• Recognises that consensus is not required,	
• Attempts to democratise accounting (Brown, 2009);	
• Desires development of accounting practices that acknowledge divergent ideological positions (Brown & Dillard, 2015).	

3. Methodology

This research takes a critical position by acknowledging a socially-constructed reality "shaped by social, political, cultural, economic, ethnic and gender values" (Scotland, 2012, p. 13). Rexhepi and Torres (2011, p. 684) suggest critical theory can "herald a liberatory education that empowers stakeholders" and provides a "means for successful bottom-up, top-down engagement". The methodology of critical theory calls dominant ideology (or hegemony) into question and tries to instigate action in the name of social justice (Crotty, 1998). In this process, values and assumptions are interrogated, conventional social structures challenged, and social action engaged (Crotty, 1998).

The research methodology involved qualitative, interpretive case studies (Stake, 1995; Walsham, 1995) of two NPOs (Case A and Case B). These organisations provided the context to study the perspectives of interviewees on the participation of beneficiaries within evaluation processes. The choice of studying two NPOs allowed a detailed study of the phenomena within each setting, whilst also enabling the ability for cross-case comparison. The purpose of conducting a cross-case comparison was to search for similarities and differences amongst the two cases (Stake, 2006), rather than seeking an ability for replication across cases (Saunders et al., 2016). In doing so, particularities of each case were strengthened due to differences arising from the comparison. In this way, the cross-case comparison enabled the capturing of novel findings in the data that were otherwise not apparent (Eisenhardt, 1989). The two cases have comparative power due to their similar contexts (beneficiary groups within service providing NPOs) operating under different conditions (different industries) (Saunders, et al., 2016). The methodology limits statistical generalisation outside of the two cases studied but allows instead for analytic generalisation of particulars to broader constructs and theories (Parker & Northcott, 2016; Polit & Beck, 2010).

Access to the two cases was assisted via an industry research partner. This partner was a certified 'B Corp' company providing services to NPOs. 'B Corp' companies are businesses that meet verified standards of social and environmental performance, transparency, and accountability. The involvement of the partner was crucial in gaining access to NPOs that were independent of the research team. The partner acted in an introductory capacity by passing on details of the research proposal to potential case participants who were their clients. At the direction of the client, the names and contact details of the manager of each NPO interested in participating were forwarded to the research team. After meeting with case representatives, snowball sampling was used to access voluntary and willing interview participants across three stakeholder groups (beneficiaries, staff, and board members).

Strategies were employed to minimise the effects of power differentials both between the interviewer and the beneficiary interviewees, and the NPO and beneficiary. These strategies included conducting the interviews in a location familiar to and chosen by beneficiaries, not asking questions requiring beneficiaries to give an evaluation of the NPO, maintaining interviewee anonymity, assuring voluntary and willing participation, informing interviewees of the opportunity to leave the interview at any time, and enabling the ability to withdraw from the research completely within two weeks of the interview, if desired.

Primary data was collected from semi-structured interviews across three stakeholder groups (beneficiary, staff, and board members) within each case. Fourteen interviews were conducted in total, as summarised in Table 2 (below). A small number of key questions were used to initiate discussion within the interview timeframe, this allowed opportunity to probe deeper where appropriate. The interview lengths detailed in Table 2 reflect the length of audio recordings, with additional time, of up to approximately 15 minutes, spent building rapport outside of that recorded.

Table 2
Primary data: Summary of interview participants.

Case	Interviewee # and Stakeholder Group	Interview Recording Length
Case A	1 Beneficiary	37 min
5 × Beneficiaries	2 Beneficiary	22 min
2 × Staff	3 Beneficiary	19 min
1 × Board	4 Beneficiary	21 min
Total 8	5 Beneficiary	20 min
	6 Board	20 min
	7 Staff	20 min
	8 Staff	17 min
Case B	9 Beneficiary	19 min
3 × Beneficiaries	10 Staff	45 min
2 × Staff	11 Staff	39 min
1 × Board	12 Beneficiary	68 min
Total 6	13 Board	35 min
	14 Beneficiary	21 min

Interview questions concerned the giving and receiving of accounts between the beneficiary groups and the NPO. The questions directed to the beneficiaries addressed ways beneficiaries currently do, or potentially could, *give* accounts (regarding evaluation/feedback), ways they currently do, or potentially could, *receive* accounts (regarding evaluation/ feedback) from the NPO, and what the nature of those potential accounts would be. The interviews additionally explored the beneficiaries' opinions of increased participation, greater voice, and evaluation of the NPO. The interviews with the staff and board members explored ways beneficiaries currently do, or potentially could, give and receive accounts (regarding evaluation/feedback) whilst also discussing possible barriers to, and positive and/or negative implications of beneficiary involvement in evaluation.

Secondary data was collected from organisational and legislative documents. In total 20 documents were analysed, as summarised in Table 3. Document analysis was used to explore the representation of beneficiaries within organisational documents. The data set was analysed using thematic analysis and QSR Nvivo software, searching for themes and patterns across the data set (Saunders et al., 2016). Initially, data was coded to a list of pre-generated deductive codes/ themes drawn from theory. This list included themes focussed on Evaluation, Empowerment, and Equity. Codes within these themes included Barriers and Benefits of participation in evaluation and Giving voice. As coding rounds progressed and new themes emerged, additional inductive codes were generated, for example, Staff training and Evaluation instruments. In total, four iterations of thematic analysis ensued.

Initially, case records were formed which organised the data and were then used to develop case narratives – a descriptive story highlighting unique issues within each case (Patton, 2015). As discussed, the analysis concluded with a cross-case comparison to deepen the understanding of each case's uniqueness (Stake, 2006), and compare and contrast across the cases.

Triangulation of the data was enabled through comparing primary and secondary data (Ponelis, 2015). Although the majority of interviews were with beneficiaries in order to more strongly represent beneficiary voice within the research, interviews with three different stakeholder groups enabled triangulation within cases (Shenton, 2004). Triangulation within the dataset was also achieved through having more than one informant within the beneficiary and staff stakeholder groups. This enabled both comparison across participants *within* these stakeholder groups, as well as comparison *between* all stakeholder groups.

3.1. The cases

Table 4 summarises demographic details for each case. Both cases are located within an Australian capital city. Case A provides a rehabilitation service to adults. Beneficiaries typically receive this service on a long-term and ongoing basis, interacting with the NPO in-person on a weekly, or daily basis, over many years. Case B provides advocacy and advice to recipients of a housing related service. Beneficiaries typically receive the service of the NPO through telephone advice and support, short-term and episodically as housing related issues arise, and advice is sought. Both cases are registered charities, with income primarily from government. Notably Case A's beneficiary group size (2,100) is significantly smaller than Case B's (15,000). Both cases are service providers, whilst Case B also engages in advocacy on behalf of its beneficiaries (Cordery & Sim, 2018). The information contained in Table 4 provides further demographics on each Case.

Table 3
Secondary Data: Summary of organsiational and legislative documents.

Secondary data	Case A	Case B
ACNC charity register summary	x	x
ACNC 2016, 2017 AIS	xx	xx
Terms and conditions	x	
Constitution	x	
International standards	x	
Beneficiary handbook, Brochure	xx	
2015 Annual report	x	
2016, 2017 Annual report		xx
2016, 2017 Audit reports	xx	xx
Strategic plan		x
Total	11	8

(ACNC = Australian Charities and Not-for-profit Commission; AIS = Annual Information Statement).

Table 4
Summary of demographic information with each case.

Item	Case A	Case B
Distribution of Service Provision	• Member of International network • Located in Australia • Central capital city base, operates from one site within the local community	• Located in Australia • Central capital city base, with state-wide regional offices
Incorporation	• Association	• Association
Established	• 2000	• 1986
Size (income)	• Medium • $250,000–$999,999	• Large • >$1,000,000
Category (Cordery & Sim, 2018)	• Service provider	• Service provider • Advocacy
Governance	• Management Committee • Beneficiaries on the board	• Management Committee • No beneficiaries on the board
Benefits whom/Mission	• Rehabilitation services for adults	• Advice and advocacy services to recipients of a housing service
Charity Status	• Yes, Public Benevolent Institution	• Yes, Public Benevolent Institution
Income sources	• Government Funding 70% • Service provision 30%	• Government funding 99% • Other 1%
Approximate number of beneficiaries	• 2100	• 15,000 (over the 2016–2017 financial year)

4. The Case narratives

4.1. Case A

4.1.1. Evaluation

In order to establish the evaluative environment of Case A, the interviewees were asked to discuss the current means beneficiaries have to give an account to the NPO. Here the beneficiaries emphasised giving accounts verbally via structured meetings and informal dialogue with staff. These formal and informal opportunities for verbal dialogue were presented as very important to the beneficiary group. A beneficiary noted that within their weekly meetings "*we have an agenda, and anybody can put anything down, and then it goes to the meeting, and it's decided on*" (Case A, 2017, beneficiary 3). Within this weekly meeting "*the* [beneficiaries] *that want to participate…we'll have our previous meeting minutes…we have a report for each unit, we have a director's report. We have other business…So, it's like, 'This is what's happening, this is what we need.' And then afterwards, it's like, 'Ok, this is what happened. This is what we've achieved…what happens at the meetings definitely does impact what happens in* [the NPO] (Case A, 2017, beneficiary 4).

Additionally, beneficiaries discussed other opportunities they have to give their accounts, including a daily meeting where:

staff and [beneficiaries], *we all come together. So, we talk about the day, what's happening, who's out, all that sort of stuff* (Case A, 2017, board);

informal dialogue over lunch:

we all eat lunch together – staff and [beneficiaries]*…We're really based on everyone is equal, so things get brought up at lunch* (Case A, 2017, staff 1);

and spontaneous dialogue through the day:

I'd just go up and talk to [the director]. *Just tell him how I feel* [about the NPO] (Case A, 2017, beneficiary 2).

Beneficiaries also attend annual general meetings (AGMs), are involved in the NPO's policy review committee, and on the governing board (in both executive and non-executive roles), where they "*make executive decisions*" (Case A, 2017, staff 2), receive accounts, and pass those accounts on to other beneficiaries. Here beneficiaries "*raise* [issues] *from a member's point of view*" (Case A, 2017, board).

A variation was noted across the interviewees when asked about current practices of beneficiary participation in evaluation. Whilst both a staff member and the board member mentioned an annual evaluation survey for beneficiaries to complete, only one beneficiary spoke of completing an evaluation form, once. A beneficiary who had attended the NPO for eight years was not aware of a written evaluation survey. Whilst another beneficiary who had also attended the NPO for many years stated "*…having a written feedback form would be good…because at the moment it's only verbal*" (Case A, 2017, beneficiary 1) also indicating their lack of awareness of existing evaluation forms. This discrepancy across the stakeholder groups suggests beneficiaries are not all consistently involved in the NPO's evaluation survey.

Whilst all beneficiaries interviewed believe having a voice in the organisation and participating in evaluation to be of importance, a difference was presented in the means of doing this. When questioned on whether a *written* evaluation of the NPO would be of value to the beneficiaries, two agreed, and one was indecisive. The remaining two beneficiaries did not see a need for written evaluation, due to the pre-existing means of giving feedback verbally, unless it was for a specific complaint.

...we kind of give feedback every week, but we give feedback after every activity, after every event. So, it's not in the form of an evaluation, but it is feedback in that it gets minuted, it gets documented (Case A, 2017, beneficiary 4).

Of the two beneficiaries who supported giving written feedback or evaluation, one said "*...writing out what I think, it's not a bad way of doing it*" (Case A, 2017, beneficiary 5). This was particularly because this beneficiary did not feel comfortable verbally communicating their evaluation. The other beneficiary highlighted that not all beneficiaries would feel comfortable writing, despite them having a positive outlook on written evaluation. This illustrates the importance of having a variety of evaluation formats.

Although the beneficiaries of Case A did not specify questions relevant for a written evaluation instrument, information identified by staff as being important to receive from beneficiaries centred around:

- the individual's expectations as a beneficiary of the NPO
- what is going to help the beneficiary, in order for the NPO to respond to their needs
- why the beneficiary comes to the NPO

Engaging in regular, ongoing dialogue on these issues provides a platform for beneficiary empowerment.

In summarising the evaluative environment, the beneficiaries' report feedback and evaluation to occur daily and weekly, through verbal communication strategies and documented communication processes in place within the NPO. Similarly, staff and board members detail a consistent formal and informal, verbally dialogued evaluative environment within the NPO. The beneficiary participative evaluation practice of Case A includes meetings (formal, informal, large, small, one-to-one), committee and board representation, and attendance at AGMs. Although an avenue for written evaluation of the NPO by the beneficiaries existed, it appeared to be used infrequently and inconsistently across the beneficiary group, with only partial awareness of its existence.

4.1.2. Barriers and benefits of beneficiary participation in evaluation

The staff and board members of Case A described multiple benefits of beneficiary participative evaluation including beneficiaries' increased sense of ownership and control, and increased participation leading to reduced rehabilitation times. It is notable here that all benefits discussed by the staff and board members relate to the beneficiary, rather than being direct organisational benefits.

When asked of potential barriers to beneficiary participation in evaluation, the staff and board members of Case A discussed barriers arising from beneficiaries' lack of computer and literacy skills, lack of transportation to get to the NPO at specific times, and also medications affecting beneficiaries' cognitive functioning. Table 5 (below) lists the barriers and benefits presented by the board and staff groups.

Case A presents as having a highly participative environment with extended avenues for beneficiaries to give verbal accounts. This participative environment is enabled by the NPO's rehabilitation program which is in keeping with the organisation's mission. Here, the beneficiaries see themselves as instrumental to the operation of the NPO and they display a great sense of empowerment within the organisation, for example:

...because I've been a [beneficiary] *here for so long I just know well, this probably needs doing, that probably needs doing...along with the staff, we help to keep* [Case A] *going...* (Case A, 2017, beneficiary 1).
...you're being asked to do it [by a staff member] *because someone values you and they actually need your help to do that* (Case A, 2017, beneficiary 4).
[beneficiaries] *want to know what's going on and they want to know how it's run* (Case A, 2017, beneficiary 3).

The participative environment increases the giving and receiving of accounts between the beneficiaries and Case A, giving rise to the openness beneficiaries feel toward the NPO. This supports the finding that accountability toward beneficiaries is related to trust (Dewi et al., 2019b). The long-term and ongoing engagement of beneficiaries supports the close relationship beneficiaries have with Case A. Here, a written evaluation instrument could offer an additional avenue for beneficiaries to participate in the evaluation of Case A. This would be particularly relevant for those beneficiaries who are uncomfortable talking in groups or publicly, which is beneficiaries' current main means for being heard, and supports a more dialogic view of accountability by increasing beneficiary visibility through having multiple platforms to be heard (Brown, 2009). It is for this reason that a more widely used non-verbal evaluation instrument could extend the already participative and evaluative environment demonstrated, and specifically address the issues about which beneficiaries are concerned. An

Table 5
Case A possible barriers to and benefits of beneficiary participation in evaluation, as presented by the staff and board stakeholder groups.

Barriers to beneficiary participation in evaluation	Benefits of beneficiary participation in evaluation
• Lack of computer skills needed to carry out online or computer-based evaluations • Lack of literacy skills needed to complete written surveys • Lack of access to transportation in order to get to the NPO • Medications impairing cognitive processes	• Increased beneficiary ownership and control • Increased beneficiary participation • Increased beneficiary self-esteem and self-confidence • Enhanced beneficiary rehabilitation

evaluation instrument of this type could contribute to discharging accountability to beneficiaries, if it is used periodically throughout the beneficiaries' engagement to strengthen the relationship. In order to do this, the non-verbal evaluation instrument needs to be structured in a way that necessitates or opens up dialogue between the NPO and the beneficiary, and provides for agonism, rather than seeking consensus (Mouffe, 2013).

4.2. Case B

4.2.1. Evaluation

In order to establish the evaluative environment of Case B, the interviewees were asked to discuss the current means beneficiaries have to give an account to the NPO. Here, the beneficiaries were unaware of any beneficiary evaluation or feedback avenues. However, the beneficiaries all believed they could have spoken to staff if they had any concerns with the service received. Despite not having any concerns with the service they received, all three beneficiaries interviewed were clear that they would value an opportunity to evaluate the NPO – "*I think…[the service]… can alter your life. So, I think it is important*" (Case B, 2018, beneficiary 2). Further evidence of this is provided through the following beneficiary comments:

> *So perhaps if they were thinking of improving the way that they deliver their services they could…I think for more accountability they could do… a survey* (Case B, 2017, beneficiary 1).
> *There's definitely scope for paying attention to how* [beneficiaries] *felt they were handled…also* [beneficiaries] *saying how well they got on with the* [staff]*…the quality of their advice, if they had any concerns, even if they have any ideas for improvements* (Case B, 2018, beneficiary 3).

The staff and board interviewed agree that currently Case B has limited avenues for beneficiary involvement in evaluation, although a staff member spoke of the externally motivated need for beneficiaries to complete a satisfaction survey in the future to meet funding requirements. However, the staff and board members did speak of evaluative instruments they have used in the past, including a telephone survey, and the current keeping of a compliments and complaints register. Similar to the beneficiaries, the staff and board members all spoke positively about the potential for increased beneficiary participation in evaluation:

> *You can learn things that you wouldn't have learnt otherwise, so you get an insight that you might - one angle that you might not have had if you don't involve people* (Case B, 2017, staff 1).
> *I think all feedback and the more feedback we get from* [beneficiaries] *relating to their experience certainly allows us to not only evaluate, it helps us continuously improve. It helps us understand our* [beneficiary group] *a whole lot more probably as well, because there are times where we might think we've done a really good job and not realise that that has not been the* [beneficiary] *experience at all* (Case B, 2018, staff 2).

When asked about possible methods of potential involvement in evaluation, the beneficiaries identified surveys, feedback sheets, or forms. The beneficiaries emphasised written feedback – "*I think it's better to write it down…I think it would have to be a form, or it could be a survey, but you'd have to have some really good questions…so you can really deliver*" (Case B, 2018, beneficiary 2). Additionally, "*I can't really think of anything else that they could do in terms of accountability to beneficiaries by getting their feedback…other than just sending them a survey*" (Case B, 2017, beneficiary 1).

Similarly, staff agreed that a written satisfaction survey could be used by beneficiaries to evaluate the service. Additionally, staff suggested a verbal survey and a telephone feedback line could be suitable. Staff stressed the need to have different feedback avenues in order to capture different beneficiary capabilities. Here the suggestion was to ask the beneficiary to identify a preferred avenue of feedback.

The questions within the first two columns of Table 6 were identified as relevant by the beneficiaries for inclusion in a written evaluation form; an evaluation instrument. These questions identify the beneficiaries' focus upon evaluating the overall service they received, the staff, the impact of the service upon themselves, and general feedback to improve the service or NPO. The focus of these questions is not on the actual outcome of their case, although a question relating to the positive or negative outcome of the housing issue is included. Instead, the beneficiaries separate service provision from a positive or negative outcome. The addition of this outcome question presents as enabling a contextualised interpretation of the beneficiary's experience within the NPO, rather than assessing the NPO's service based upon a positive or negative outcome. Both staff members expressed concern regarding beneficiaries understanding the difference between their satisfaction with the service provided by Case B and their actual housing issue outcome, when evaluating the service. The staff thought that these two elements might be hard for beneficiaries to separate. As such, a negative outcome of the beneficiary's housing issue could negatively affect the beneficiary's opinion of the service provided, and vice-versa. Yet it is clear from the focus of the beneficiaries' questions that they acknowledge differentiation between the outcome of their housing issue and the service provided by the organisation, alleviating the staff's concern.

The final two columns in Table 6 provide staff insights into the evaluative information they would like to receive from beneficiaries, and possible questions to gain this. A theme of empowerment felt by the beneficiary as a result of their involvement with Case B is presented as being important to the staff. Other questions relate to the quality of the service provision.

Table 6
Questions suggested for inclusion in an evaluation instrument.

Beneficiaries		Staff	
Empowerment	Service Quality	Empowerment	Service Quality
• Did you receive the necessary information to maximise your chances of a positive outcome?	• How do you feel about the service provided to you?	• Do you feel better informed or more knowledgeable due to your involvement with Case B?	• Are you satisfied with the communication provided by Case B?
• Did you have a positive outcome in your case?	• Was information presented clearly, and to your knowledge, accurately?	• If the same housing related issued reoccurred, would you be able to act independently to resolve it, due to your previous interactions with Case B and the knowledge you have subsequently acquired?	• Is there agreement between what the staff said they were going to do or achieve with you, and what actually occurred? If not, was there a reason for this?
• Did the NPO respond to you as a person (not just as a number)?	• Do you feel like you were well looked after, and no gaps were present?	• Did you understand and implement the strategies provided to you by Case B?	• Were you given a range of strategies to employ and are you satisfied with the options presented?
• Did you feel empowered to deal with your housing issue?	• Do you have any concerns?	• What were the achievements?	
	• Were staff relatable?	• Did you feel you fully understood the problem?	
	• Do you feel staff's legislative knowledge was suitable to maximise a positive outcome?		
	• Do you have any feedback?		
	• Are there areas for improvement?		
	• What else would you have liked to receive that may have helped your case?		

It is apparent from the questions presented within Table 6, that the beneficiaries seek an opportunity to give an account of their involvement with Case B, and the staff seek an opportunity to receive an account from the beneficiaries. The giving and receiving of these accounts resemble a transaction of accountability. Here, the NPO can discharge some accountability through enabling the beneficiary's account to be heard, which was not happening. For an evaluation instrument to enable a transaction of accountability within Case B it would allow staff to gain an understanding of beneficiaries' feelings of empowerment and the beneficiaries' opinions on service quality, and it would allow beneficiaries to evaluate the service, staff, their level of felt empowerment, and also provide suggestions for future improvement.

4.2.2. Barriers and benefits of beneficiary participation in evaluation

Whilst the beneficiaries did not identify any barriers to their participation in evaluation, the staff did. These barriers are presented within Table 7. Notably, barriers regarding time and beneficiary ability were presented. Here staff spoke of a time difference between the beneficiary's involvement in the NPO and their receipt of an outcome to their housing issue. For this reason, the timing of involving beneficiaries in evaluation is necessary to consider.

Table 7
Case B possible barriers to and benefits of beneficiary participation in evaluation, as presented by the staff and board stakeholder groups.

Barriers to beneficiary participation in evaluation	Benefits of beneficiary participation in evaluation
• Time consuming	• New organisational learning and improvement
• Timing of seeking feedback	• Gaining a broader insight into Case B's effectiveness
• Beneficiaries' time and willingness	• Improved understanding of the individual beneficiary
• Beneficiaries' literacy skills	• Improved understanding of the beneficiary group
• Lack of beneficiary engagement post-involvement	• Development as an organisation in relation to training, skills, and service location
• Lack of method communication e.g. no email, internet access, telephone number	• Improved service delivery
	• Improved response to beneficiaries' needs

Despite an absence of formal beneficiary participative evaluation structures, the staff and board member spoke positively of developing such structures and of the benefits of beneficiary participation in evaluation in general. These benefits are listed in the second column in Table 7. It is notable here that these benefits are primarily direct organisational benefits, with indirect benefits to the beneficiary group.

In summary, all stakeholder groups in Case B view the development of a beneficiary evaluation instrument positively, however there are currently limited avenues for beneficiary participation in evaluation and steps noted towards evaluation were externally imposed. The limited avenues for beneficiary participation arise through the short-term and episodic nature of the service delivery and mission fulfillment of Case B, placing restrictions upon the development of more trusting relationships (Yasmin et al., 2020). Here, the beneficiaries seek to give feedback on the service quality, and they are able to separate this from their own case outcome. Staff want to know beneficiaries' perceptions of the service quality, and if the beneficiary would be able to respond independently to similar housing issues in the future, indicating a degree of beneficiary empowerment.

An opportunity to develop an evaluation instrument that enables beneficiaries to participate in the giving and receiving of accounts is presented. Although the beneficiaries all suggested the development of a written evaluation instrument to be most suitable, staff discussed both written and verbal instruments to enable greater equality across the wider beneficiary group. This suggests that the observed literacy skills of the beneficiaries interviewed may not match the existing literacy skills across the wider beneficiary group, of which staff would have a stronger awareness. For this reason, providing both verbal and written evaluative opportunities may offer greater equality across the beneficiary group at large, in support of dialogic accounting, through the promotion of more beneficiary voices (Brown, 2009).

In analysing the data presented within the case narrative, rather than beneficiaries' participation in evaluation potentially strengthening the relationship between beneficiaries and the NPO as exhibited within Case A, the purpose of an evaluation instrument in Case B would be to enable the giving and receiving of accounts between the beneficiary and the NPO in order to signal the completion of the engagement, and provide an opportunity for organisational learning. To do this, an evaluation instrument used at the conclusion of the beneficiaries' engagement with the NPO would enable a transaction of accountability to occur.

5. Cross-case comparison

5.1. Beneficiary patterns of engagement

Within Case A, beneficiaries are highly participative which is in keeping with the mission of the NPO, service structure, and rehabilitation program. Here, beneficiaries are involved in management and governance of the NPO. Beneficiaries' engage with the NPO regularly, often over many years. In this way, the engagement of beneficiaries within Case A is usually ongoing and over a long-term period.

Within Case B, beneficiaries are less participative and engage with the mission of the NPO through accessing the advice and advocacy services, as needed. Engagement typically ends when the issue is resolved or concludes through a tribunal hearing. In this way, the engagement of beneficiaries within Case B is usually episodic and over a short-term time period.

Whilst both beneficiary groups reported an overall lack of formal involvement in evaluation, different patterns of engagement with beneficiaries in each NPO have given rise to diverse evaluative environments. Here, the same approach to evaluation would not meet the needs of each beneficiary group. This is a significant finding, as often the needs of beneficiaries are presented as relevant to beneficiaries collectively. Additionally, this finding supports the need for agonistic democratic evaluation mechanisms to be co-designed with beneficiaries within individual NPOs in order to move beneficiary accountability past the symbolic sham-ritual and enable a more genuine discharge of accountability. This encourages the creation of multiple accountability systems across NPOs, designed to meet the needs of not only different stakeholder groups (Dillard & Vinnari, 2019), but also different individuals within those groups. Here, alignment is presented with Yang and Northcott's (2019) collaborations of accountability.

Within Case A, beneficiaries were already highly involved in opportunities to verbally give an account of their experience within the NPO. However, a further opportunity exists to provide written evaluation, as an additional evaluative element for those that prefer writing and/or are uncomfortable expressing themselves publicly or verbally within the pre-existing structures. This could further strengthen the existing portfolio of means in which beneficiaries are able to provide their accounts and was called for by several beneficiary participants. For these beneficiaries, an evaluation instrument could be designed to formalise dialogue and further strengthen their relationship with the NPO in an ongoing manner. An evaluation instrument would be part of the ongoing evaluative environment of Case A, used at regular, cyclical intervals. Here, accountability is part of the relationship between the NPO and beneficiary and is embedded in the practice of the NPO, rather than an addition to it.

For the beneficiaries of Case B, who are less participative and more engaged in a transactional manner, an evaluation instrument could be designed to support the fulfillment of an accountability transaction between the beneficiary and NPO. Under this approach, an evaluation instrument could allow beneficiaries to give an account of the service quality they have received, and the NPO to receive an account of the level of self-empowerment felt by the beneficiary, arising through their engagement. Here, accountability is part of a transaction between the NPO and beneficiary, and is not

embedded within the NPO's practice, but rather additional to it. As such, discharging accountability toward beneficiaries can be overlooked if it is not actively attended to.

Despite a need for different means of beneficiary participative evaluation dependent upon patterns of beneficiary engagement with the NPO, which is in keeping with dialogic accounting's recognition that people with different perspectives need different ways to give their account (Brown, 2009), there are commonalities presented across the cases in regard to methods of participative evaluation (Greene, 1997). Both case narratives illustrate a need for beneficiaries to engage with evaluative processes in ways that enhance equity and facilitate beneficiary empowerment. The findings across both cases suggest that in order to be equitable, evaluation instruments need to support both verbal and non-verbal (written) platforms, enable formality and informality of engagement, and offer individual and group participation. Of importance is exploring where gaps in the NPOs' evaluative structures are, particularly from the beneficiaries' perspectives.

Within Case A, beneficiaries' detail multiple avenues for verbally participating in evaluation, whilst presenting a gap in written evaluation avenues. Within Case B, beneficiaries detail the ability to verbally provide feedback to staff if needed, yet, in similarity to Case A, presented a gap in written evaluative opportunities. However, despite this similarity, differences are presented in the evaluative needs of beneficiaries across the two cases. These differences stem from the different missions which affect the way beneficiaries engage with and within the NPO. Additionally, as detailed in Kingston et al. (2019), these differences impact upon when evaluation should occur and the ability of evaluation to enhance accountability to beneficiaries.

In returning to the theoretical underpinnings presented earlier, the cross-case comparison has exposed complexity in the ability of evaluation to embrace attributes of the proposed agonistic approach to democratic evaluation. These differences in relation to each case are reflected in the developed Evaluation Frameworks (Section 6) and centre upon the purpose of participating in evaluation and the pre-existing evaluative practices described by beneficiaries within each case. Whilst beneficiaries of Case A seek to strengthen their relationship with the NPO, the beneficiaries of Case B seek to complete their engagement with the NPO (Kingston et al. 2019). These two divergent outcomes of beneficiary participative evaluation are equally important when viewed through the principles underpinning an agonistic approach to democratic evaluation (see Table 1).

5.2. Barriers to participation in evaluation

The Case Narratives both detail potential barriers to beneficiary participation in evaluation. When comparing these barriers across the two cases, similarities and differences arise. It is proposed that these are again a result of the type of the beneficiary engagement within each case. Within Case B, many of the barriers presented by staff arise from the pattern of beneficiary engagement. These include difficulty engaging beneficiaries after their issue is resolved, losing contact with beneficiaries, the timing of seeking feedback, and the beneficiaries' willingness to engage. In contrast, these were not raised as barriers within Case A. A reason for this could be the different ways in which beneficiaries engage with the organisation, from which arises a different set of potential barriers to participation. In similarity, both cases presented literacy skills, and a lack of technology access or skills, as barriers to participation in written evaluation.

5.3. Summary

The cross-case comparison enabled the awareness of different beneficiary participative evaluation needs that would otherwise have remained invisible within the analysis. Comparison of the two cases brought to the fore nuances arising from the different patterns of beneficiary participation within each case. This is a significant finding that a single case study would not have enabled.

Across both cases, evaluation is presented as a method of increased participation of beneficiaries, enhancing accountability (Ebrahim, 2003). As shown, the beneficiaries want evaluative and participative structures (whether formal or informal, written or verbal) that allow their words to impact upon the organisation, and the organisation to positively impact on them. As such, and in support of a transformative approach to participatory evaluation (Dahler-Larsen, 2018), evaluation itself becomes a tool for transformation; transformation of the beneficiary and transformation of the NPO. Arising from the findings a formal written evaluation survey could be an instrument of transformative participation.

6. Evaluation framework

Reflecting on the findings, an evaluation framework for each case is developed. Although the case study methodology of the research limits the statistical generalisation of the findings, it is possible these evaluation frameworks may be useful to consider for NPOs that display similar patterns of beneficiary engagement.

6.1. Evaluation framework – Case A

An evaluation framework developed for use within Case A is presented in Fig. 1. This framework is developed for use by beneficiaries that have a long-term and ongoing engagement, and as such, seek to develop or strengthen their relationship with the NPO. Within this framework, evaluation practices are used throughout the beneficiaries' engagement with the NPO in an ongoing manner, as part of the daily practice in the NPO. As such, evaluation practices are transformative. Beneficiary accounts enabled by the evaluation practices strengthen the relationship between the NPO and the beneficiary. Multiple evaluation practices enable potentially contested beneficiary voices to be heard.
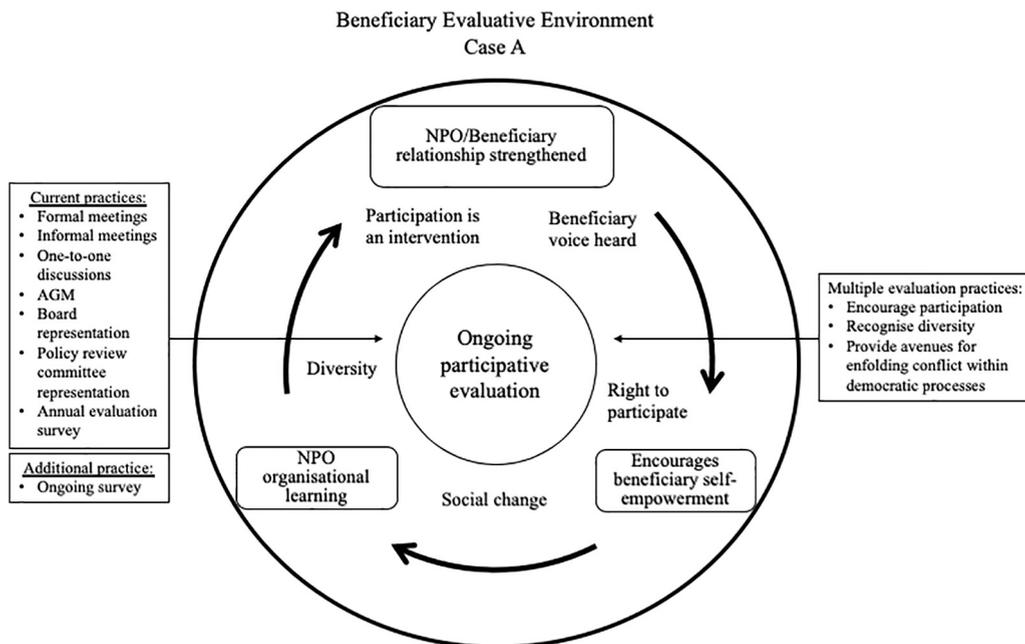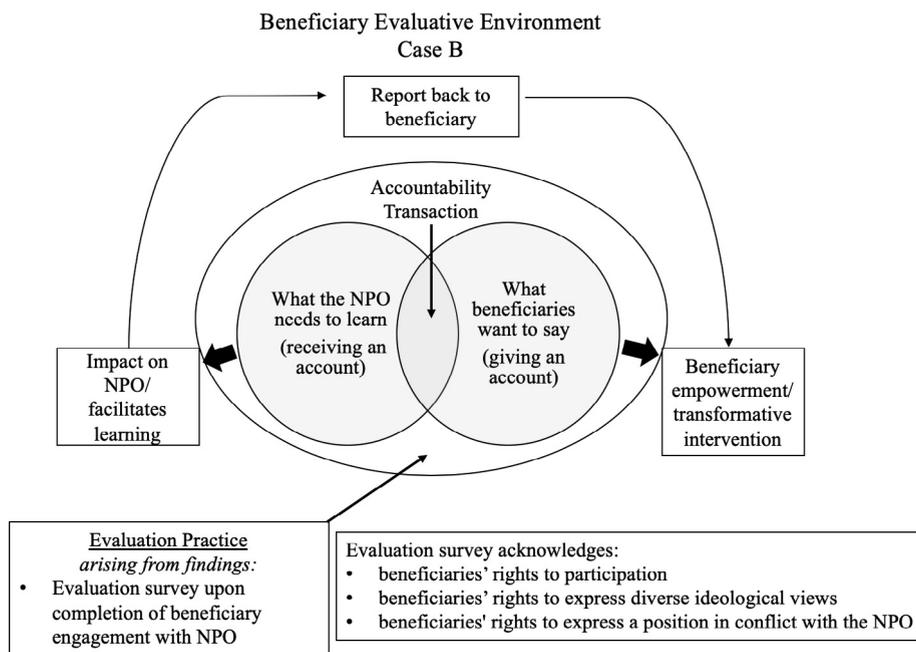

Fig. 1. Case A – Evaluation Framework.

6.2. Evaluation framework – Case B

An evaluation framework for Case B is presented in Fig. 2, where beneficiaries have a short-term and episodic engagement and as such seek to complete an accountability transaction with the NPO. Within Case B, the current beneficiary participative evaluation environment is limited. Therefore, evaluation practices would be developed to enable the completion of the previously identified accountability transaction. Enabling the accountability transaction to be completed actualises transformative participation. As detailed in this framework, beneficiary accounts are used by the NPO to facilitate learning. The process of actualising the transaction has an impact on the NPO which is then communicated back to the beneficiary. Whilst this contributes to beneficiary empowerment and closing of the feedback loop (Jacobs, 2010) beneficiary empowerment has also occurred through the process of being involved in the evaluation practice in support of principles of transformative participatory evaluation (Mertens, 2009).

6.3. Discussion of the evaluation frameworks

The evaluation frameworks designed for each case are premised upon an agonistic democratic (Mouffe, 1999) approach to evaluation and support principles underpinning a dialogic approach to the discharge of accountability (for example democratising accounting, acknowledging divergent ideological positions) (Brown, 2009). The evaluation frameworks enable beneficiary voice (potentially contested) to be heard. However, as revealed by this research, consideration of beneficiaries' pattern of engagement within the NPO is essential, as this structures opportunity, timing, and methods of evaluation. This provides insights towards answering the question – at what time should one account to another? (Dillard & Vinnari, 2019). Findings suggest beneficiaries' engagement in participative evaluation enables NPOs to give an account through understanding what beneficiaries want to receive an account of. This is turn impacts upon when beneficiaries seek that account to be given.

Fig. 2. Case B – Evaluation Framework.

At the outset, the question was posed – how can evaluation processes, supportive of dialogic accounting, be developed? A response was sought primarily through understanding and analysing the perspectives of beneficiaries in receipt of services provided by NPOs. This methodology is itself a means of pluralising accountability in NPOs, through listening to multiple voices and opening accounting up to nonexperts in awareness of power asymmetries.

Within the literature review it was theorised that by embedding beneficiary participative evaluation within critical perspectives of agonistic pluralism, the 'feedback loop' would be strengthened. However, findings reveal power embedded within the 'feedback loop' process when considered in light of dialogic accounting principles. Within the 'feedback loop' process, beneficiaries' involvement in evaluation is only meaningful when acted upon by the NPO. How, in this evaluative process, can beneficiaries gain power and how can it meet the needs of all beneficiaries, especially those with patterns of engagement displayed in Case B, where dialogue does not continue post-evaluation? In such situations, the evaluation itself needs to be transformational (Mertens, 2009), but in such a way that any empowerment to the beneficiary through the process is not immediately taken away by necessitating a response from the NPO. Within Case B, given an agonistic platform to speak the words, contested or not, beneficiaries want to say, may be enough to be transformative *to the beneficiary*. In this light, the completion of the accountability transaction does not necessitate the closing of a loop.

The findings reveal, that in order to develop evaluation processes supportive of dialogic accounting for the two NPOs under case study, evaluation frameworks need to respond to the closing of the feedback loop in contrasting ways. If evaluation practices can be designed or co-produced (Yang & Northcott, 2019) by beneficiaries to meet beneficiaries' accountability needs, the process of engaging with evaluation becomes an act of empowerment, but only when done on beneficiaries' terms (Brown & Dillard, 2015). This case study has highlighted the importance of paying attention to patterns of beneficiary engagement within NPOs and of understanding what beneficiaries want the outcome of their participation in evaluation to be. These are not the same across NPOs.

Agonistically informed democratic evaluation is therefore more than the creation of platforms to hear multiple, potentially contested voices. Although still important, this is merely the first level of pluralism, which could be conceptualised as micro-pluralism. At a more macro level, agonism needs to infiltrate further, toward embracing pluralism at an organisational level. In this regard, organisational responses to traditional inclusive evaluation motivations, for example closing the feedback loop (Jacobs, 2010) and meeting the reciprocity principle (Australasian Evaluation Society, 2013), must be viewed and analysed more critically and politically. This analysis includes questioning how power is produced by the process, and subsequently who benefits. Doing so acknowledges contention in the manner in which individual organisations can respond to pluralised voices, enabling a greater possibility of accountability toward beneficiaries moving past the sham-ritual (Najam, 1996).

6.4. Evaluation surveys

Beneficiaries across both cases spoke of the potential for an evaluation survey to enable their voice to be heard. For this reason, unformatted evaluation surveys have been developed for each case (see Appendix 1). These surveys are individual responses to the different evaluative and accountability needs displayed by beneficiaries within each case. As such, the content and context of each is unique, in keeping with an agonistic approach seeking divergent, multiple perspectives (Brown, 2009).

Beneficiaries within Case A did not specify particular questions relevant for a written evaluation survey, whilst the beneficiaries of Case B did. This discrepancy appears related to the different patterns of beneficiary engagement within each case and pre-existing evaluative practices. As discussed, the beneficiaries of Case A are already highly participative and believe they have means of giving feedback through verbal communication structures, and as such do not experience a lack of voice within the organisation, unheard questions do not arise for them. This is in contrast to Case B, where the beneficiaries are not highly participative and as such have unheard questions.

In responding to the patterns of beneficiary engagement within each case, the survey for Case A is designed to strengthen the relationship between the beneficiary and NPO. Here, questions aim to enable the giving of an account by the beneficiary. Some of the questions in this survey are informed by the 'Start, Stop, Continue' feedback model which reportedly increases the use of constructive feedback statements relative to more open-ended survey formats (Hoon et al., 2015). As the name suggests, this model asks respondents to report what they would like to stop, start, and continue. In contrast, the survey for Case B is designed to complete the engagement and enable an accountability transaction. This survey is based upon the questions presented in Case B's Narrative.

7. Conclusion

The case narratives have revealed participants support the potential for participative evaluation to increase accountability toward beneficiaries (Ebrahim, 2003; Wellens & Jegers, 2016). When considering unequal power relations (Ebrahim, 2003), potential for the accountability "sham-ritual" (Najam, 1996), and the ability of evaluation to be transformational (Dahler-Larsen, 2018), findings reveal complexity in the development of agonistically informed evaluation processes capable of overcoming Ebrahim's (2003) concern that participative evaluation may do little to authentically enable accountability to be discharged to beneficiaries.

The complexity of developing agonistic democratic evaluation approaches includes considering beneficiaries' individual patterns of engagement within the NPO and what beneficiaries want the outcome of the evaluation process to be. These considerations impact upon evaluative approaches that enable micro-pluralism, where potentially contested individual beneficiary voice is heard. This micro-pluralism is enabled by macro-pluralism which acknowledges potentially contested organisational differences.

7.1. Contribution

The findings of this research have implications for critical accounting and evaluation theory and literature. The necessity of considering the implications of beneficiaries' patterns of engagement within NPOs upon their evaluation needs, is significant in building upon democratic evaluation theories. This is an important contribution to the literature calling for evaluations to empower the powerless to speak for themselves (Mathison, 2018). Furthermore, this finding responds to the call for research considering distinct characteristics of individual NPOs upon accountability (Dewi et al., 2019b), conceptualised here as macro-pluralism, whilst also placing beneficiaries at the centre of the research process (Cordery et al., 2019). Additionally, this research presents a challenge to evaluation theory grounded within a deliberative democratic space (House & Howe, 2000) in its attempt to activate dialogic accounting and accountability theory (Brown, 2009; Dillard & Vinnari, 2019). In embracing agonistic pluralism, this research has theorised a new evaluative approach to encourage accountability toward beneficiaries – *agonistic democratic evaluation*. Agonistic pluralism attempts to mobilise difference "…towards the promotion of democratic designs" (Mouffe, 1999, p. 756). In this way, an agonistic approach to democratic evaluation can provide a platform within which the marginally represented can have a place and a voice within the democratic arena. Here, the arena takes the form of the NPO. In this regard, the developed evaluation surveys act as invitations for beneficiaries to participate within the democratic space of their NPO.

The findings of this research have potential to impact upon evaluation and accountability practice. The evaluation frameworks and instruments provide platforms from which NPOs can involve beneficiaries in evaluation. The findings suggest, that in order to move past the sham-ritual of accountability through evaluation mechanisms, NPOs need to consider pluralism at multiple levels. Doing so encourages the development of evaluation structures that better enable the empowerment of their beneficiary group and subsequent discharge of accountability.

7.2. Further research and limitations

The development of evaluation frameworks and surveys within this research, constructed in light of beneficiaries' voices, rests at a theoretical level. This presents an opportunity for further case study research exploring and evaluating their application. Additionally, this research specifically focused on two service delivery NPOs within an Australian context. It is notable that the beneficiaries in this context emphasised the desire for additional written means of engaging in evaluation processes, indicating an existing level of literacy. If these beneficiaries lacked literacy skills, it is unlikely they would have suggested written formats of evaluation. Highlighted here is the importance of understanding what beneficiaries want the outcome of their participation in evaluation to be, in order to develop instruments capable of enabling this. In other contexts, both nationally and internationally, where beneficiaries are not able to engage in written feedback, beneficiaries would be calling for different participative evaluation instruments. This presents opportunities to build upon these initial findings within different national and international organisational contexts, with varying patterns of beneficiary engagement. Building upon the findings in this way would help to develop a selection of beneficiary participative evaluation instruments designed to meet the different and complex needs of individual beneficiaries.

Whilst providing avenues for further research, the small sample size also poses a limitation to the statistical generalisability of the findings outside of the research context. However, opportunity to analytically build upon theory has been presented. Furthermore, in order to move past the accountability sham-ritual and towards enabling genuine transformation, the need for the NPO to embrace an agonistic approach to democratic evaluation is acknowledged. This includes an awareness of power imbalances and the potential for conflict to arise when giving voice to previously marginalised groups. This awareness increases the likelihood that beneficiary participation in evaluation will lead to the empowerment of beneficiaries. As such, the limitations acknowledge an onus on NPO staff and boards to embrace an agonistic approach to democratic evaluation.

Finally, whilst beneficiary participative evaluation has been presented as being discrete within either Case A or Case B, it is possible that multiple engagement patterns may be evidenced within each case. For example, a regularly returning beneficiary within Case B would display a different type of engagement, causing different evaluation needs. Therefore, it would be a limitation of the research to assume that all beneficiaries within individual NPOs display consistent types of engagement and have consistent evaluation needs. What is of greater concern is understanding how the manner of beneficiaries' engagement impacts upon the ability of evaluation to enhance accountability.

Appendix 1

Beneficiary evaluation survey Case A

When filling out this form, please write specifically about your involvement at (NPO).

1. I have been coming to (NPO) for ____ (how long?)
2. I last filled out one of these feedback forms ____ months ago.
3. When I'm at (the organisation) I spend most of my time:
4. Lately, I have been really enjoying (and I like doing this because):
5. Lately, I have not been enjoying, (I would like to change how we do this because):
6. I think (NPO) would be better if we started doing:
7. I think (NPO) would be better if we stopped doing:
8. In the last 6 months, my achievements at (NPO) have been:
9. The things I want to achieve at (NPO) within the next 6 months are:
10. I have other things that I would like to say, which do not fit into any of these questions, so I am going to write them here:
    Thank you for filling out this learning and involvement form.

Beneficiary evaluation survey Case B

We will contact you (with your approval) to let you know how your responses have changed or improved the way (NPO) operates.

1. What would you like to say about your experience with (organisation)?
2. Are you satisfied with the quality of the service that has been provided to you?
Yes   No   Unsure (circle response)
Please comment on your answer:
3. Are you satisfied with the advice the staff gave to you?
Yes   No   Unsure (circle response)
Please comment on your answer:
4. Was the advice given to you clear and understandable?
Yes   No   Unsure (circle response)
Please comment on your answer:
5. Did you find the staff interactions with you to be helpful and satisfactory?
Yes   No   Unsure (circle response)
Please comment on your answer:
6. Are there any areas where we need to improve?
Yes   No   Unsure (circle response)
Please comment on your answer:
7. If a similar housing issue occurred for you again, how would you respond?

Answers:	No, not at all	Maybe	Unsure	I think so	Yes, for sure
1 I would be able to deal with the issue myself since I now know the processes.					
2 I would contact (NPO) again to get help.					
3 I do not know what I would do if a similar issue arose.					

Please comment on your answer

8. If a different housing issue occurred for you, how would you respond?

Answers:	No, not at all	Maybe	Unsure	I think so	Yes, for sure
1 I would be able to deal with the issue myself since I now know the processes.					
2 I would contact (NPO) again to get help.					
3 I do not know what I would do if a similar issue arose.					

Please comment on your answer

9. Have you learnt new information due to your involvement with (NPO)?

Answers:	No, not at all	Maybe	Unsure	I think so	Yes, for sure
1 Yes, I have learnt new information.					

Please comment on your answer

10. Do you have any other comments or suggestions?
Thank you for completing this feedback form.

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