

**How Scandal is Damaging the Voluntary Sector and How
the Sector is Responding to Restore Public Confidence.**

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Abstract

Between the early 2000's to present day the voluntary sector has been no stranger to scandal. It has only been in recent years that we have saw some respite with the development of the governance code to restore some order to the sector. The code of good governance was designed by the sector for the sector in a time when there was governing body to regulate them. The sector was ripe with controversies and scandal which saw the sector loose public trust. The code was a step forward for the sector but slow to get off the ground. As the code was created by organisations within the sector it adherence to it wasn't mandatory. Today the code of governance is widely adapted in organisations and is used in conjunction with many policies and procedures, and legislation. But how did we get here in such a short time? The sector needed regulating and was left to its own devices for long enough. The voluntary sector was due for a major shift and with the sector in a state of distrust, it was due soon.

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Introduction

Voluntary organisations are generally set up with a particular goal or social issue in mind that's aim is to ultimately benefit a particular cause and or causes. The organisation itself operates with the intentions of funnelling any surplus revenue after expenses back into the business to further advocate their mission as a voluntary organisation, (Gnan, 2017). Due to the nature of the organisations most voluntary organisations are exempt from tax on any income that they receive as a business. Public confidence plays a vital role in willingness to donate, organisations must be seen to be trustworthy, open and transparent in order to generate a frequent and continuous flow of donations and funding to further progress their cause, (Lynch, 2012).

On the forefront of things an organisations must be seen to promote them-selves well, demonstrating their intensions, as well as, if not most importantly their achievements as a business made possible by continuous donations from the general public, (Arshad, 2014). Despite this over the past few years more and more allegations of fraud within the sector are coming to light, which has damaged the reputation of the industry to an extent that public confidence has dropped significantly, (Lynch, 2012). This puts pressure on the entire sector as a negative image on one reflects on all.

In today's economic environment voluntary organisations are facing hardships now more than ever as continued cuts in donations means that resources are stretched to their limit, (Arshad,2014).In addition to cash flow issues the demand for their services is up more than ever. With all this been said, and with the constant media coverage of negative press around non-profit organisations, how does the public differentiate legitimate organisations from the rest, (Arshad, 2014)?

In most cases this results in a decline of donations, the public are cautious and want reassurance in order for them to part ways with their hard earned money, even if it's to a worthy cause. This falls to the organisation to promote them-selves in such a way that the public can see the use of their money through action, (Arshad, 2014).

However in recent years the sector has come on strides and bounds with the development of the sector with the introduction of key policies and legislation that had brought a degree of order to the sector and plays a strong role in restoring public trust.

Research Aims

The aims of this research is to assess how scandal has damaged the voluntary sector in the past and look at where we are now from that point of view. In doing this I plan to look at the sector is responding by ways of codes of practice, policies and regulations and so forth. Essentially looking at how the sector went from essentially unregulated and full of controversy to today a sector with robust systems in place to not only protect the people bot the organisations.

Research Objective

The objective of this research is to use key literature to demonstrate how the voluntary sector has adapted and grown over the years in line with controversies at the root of its growth.

Context

Human Resource Management in the Nonprofit Sector: Passion, Purpose and Professionalism

In a study done by Elgar, he speculates that the increasing pressures on non-profit organisations plays a part in, quote 'bad behaviour', in the sector, (Elgar, 2012).

He says that feeling of inadequacy and been undervalued as a vital component in an organisation has led them to fraudulent acts.

Burke outlines examples to back up his speculations, identifying occurrences in the sector where acts of fraud against various non-profit organisations were made with the misappropriation of funds through embezzlements and theft.

This all ties back to image and the perception the public have based on the facts presented to them, people tend to remember easier when the news reports directly affect them, (Elgar, 2012). Burke states, *“the media tend to prefer ‘interesting’ stories and this sometimes leads to an emphasis on problems within non-profit organisations, (e.g. fraud and spending considerably more funds on administration than on meeting the needs of clients), (Elgar, 2012, Pg.25).*

To summarise Elgar states that incidents of fraud within the non-profit sector can be closely tied to its people within the non-profit organisation and their fragility within their positions that drive them to commit acts of fraud, (Elgar, 2012). These acts can be critical to an organisations image and could cause irreversible damage to an organisation. Elgar point of view is an interesting one, but I feel there is a deeper route to the reasoning behind why acts of fraud are committed in non-profit organisations, one simply being because they can. With little or no governance and or practices and procedures set in place its poses an easy target for those who are easily swayed by the attractiveness of easy money, no matter how wrong it is. It is for this reason that the need for more structure within non-profit organisations is a necessity now more than ever in order to reduce if not eliminate instances of fraud within the sector and regain and improve public confidence.

An investigation of Fraud in Non-Profit Organisations: Occurrences and Deterrents

Greenlee states that there are very little investigations done into allegations of fraud in the non-profit sector. Research revealed that the general consensus among

organisations is that organisations that actually commit fraud are few and far in-between and classes them as 'bad apples', stating that its organisations such as these that tarnish the reputation for the rest, (Greenlee, 2006). A survey completed by the association of certified fraud examiners in early 2005 showed that most non-profit organisations lose up to 6% of their income to acts of fraud every year estimating that to be over \$40 billion dollars every year in the U.S alone, (Greenlee, 2006). Greenlee aptly defines fraud as, *'the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets,* (Greenlee, 2006).

Greenlee's Research found that the act of fraud within non-profit sector stemmed from mitigating factors such as the creation of an environment of trust and lack of structured internal regulations in relation to elements such as financial controls and lack of business expertise are all factors that conduce to acts of fraud, (Greenlee, 2006).

I find myself favouring Greenlee's research article more so than that of the rose tinted glasses view Elgar seemed to have in terms of the reasoning behind acts of fraud. Greenlee suggests that the trust that's bestowed upon a volunteer within a non-profit organisation can be taken advantage of and abused. Other factors such as little or no controls combined allow for easy pickings and temptation to those who choose to submit to it, (Greenlee, 2006).

This again falls back to the need for more reinforced levels of rules and regulations to govern the trafficking of organisational funds both internally and externally and a stronger vetting process for volunteers could significantly reduce acts of fraud if done correctly. These are all factors that could simply be implemented but could dramatically show rise in public confidence and or a surge in donations.

Literature Review

To most effectively explore the issues surrounding the charitable and non-profit sector and their workings, a subset of literature has been selected based on its relevance to the following questions:

Is scandal in voluntary organisations damaging the voluntary sector?

“A damaging cycle of scandals relating to charities must come to an end, (McGreevy, 2016)”.

Words spoken by Minister for Justice, Frances Fitzgerald amidst the Console scandal that saw investigations uncover a gross misuse of funding on expenditures for personal use, which accumulated to an estimated half a million euro, (Breen, 2018). The bereavement charity directors allegedly used funding to purchase extravagant gifts such as trips abroad, designer clothes and awarded themselves generous pay packets over the course of a three year period, (Breen, 2018).

Referring to the sector as, ‘clouded by controversy’, at a talk launching Charities Institute Ireland, the Minister highlighted the importance of the Charities Act 2009 in combating that overhanging cloud, (McGreevy, 2016). The Charities Act 2009, while established in 2009 due to lack of government funding the act was not fully commenced until 2016, (Breen, 2018).

Breen alluded that levels of scandal within the sector compelled the government to take action and find the monetary resources to finance the launch of the Charities Regulator which had essentially being in cold storage, (Breen, 2018). The commencement of the charities regulator also saw the organisation receive the power to investigate, which was a huge leap forward in terms of bringing a degree of order to the sector, (Breen, 2018).

The Minister, Ms Fitzgerald identified that there was a major need for the charity sector to be regulated and there was a need now more than ever to restore trust for the people of Ireland, (McGreevy, 2016).

According to an article published in the Irish Times, McGee states that the Console scandal is the latest in a long line of scandals that have come to light in recent years, (McGee, 2016).

McGee highlights the sectors reliance on the public's goodwill and generosity as a means to support their organisations financially and refers to the Console scandal indicating it had created a knock-on impact on funding, (McGee, 2016). McGee goes on to bring attention to other recent controversies in the sector that has only fanned the flames in the non-profit and charity sector creating reasonable doubt and causing a serious breach in public trust, which further resulted in a decline in donations, an impact that was felt across the sector, (McGee, 2016).

Every time a breach in ethics within the sector occurs, it only solidifies the need for better governance and compliance across the board and the inadequacy in regulations that are currently in place, (McGee, 2016).

McGee recognises that steps are being taken in the right direction and the government has made some momentum in achieving what they have to date, but also notes that they are a long way from the finish line and much still needs to be done to repair and improve the sector, (McGee, 2016).

The Central Remedial Clinic (CRC) provides support services for people of all ages with disabilities. Every year the CRC provides help to over 3,500 people with the assistance of around 100 volunteers and over 500 staff members.

Late in 2013 saw the CRC come under scrutiny after it was revealed that the clinics senior executives were using public donations to allocate themselves generous pay packets to amounts over €700,000 at the expense of the donor and the people in receipt of their services, (Mahon, 2016). After an extensive investigation into the scandal at CRC by the Public Accounts Committee (PAC) it emerged that the 3 million euro raised through fundraising that was used to top salaries up for selected CRC executives was to be written off, (Fitzgerald, 2015). To date the CRC has not sought any legal action against Paul Kiely the former chief executive officer (CEO) that was at the centre of the scandal pocketing a staggering €742,000 as part of his retirement fund, (Ryan, 2014).

Research into the strategic implications for donor interactions in Irish charities in particular the CRC scandal saw major damage to public trust across the sector. Results showed that over 97% of charities said that the CRC scandal has damaged public trust and a further 54% believe that damage is irreversible, (Boss, 2015).

Fast forward to today and the damage from the CRC scandal is still being felt across the sector as the organisation under a new board makes strides to build back trust with the Irish public through the implementation of a five year plan designed to build a stronger organisation with higher standards, (Mahon, 2016).

Another high profile case that merits mention was that of the Oxfam scandal that came to light in early 2011, (Grierson, 2018). The Times were the first to break the story giving it a full page frontal in their tabloid, (BBC News, 2018) (See fig.1). Allegations were made that aid workers from Oxfam stationed in Haiti to provide relief after earthquake kills thousands engaged in acts of sexual misconduct with underage

prostitutes. One of the alleged workers that partook in this act was Ronald Van Hauwermeiren, who was allowed a dignified resignation, (Grierson, 2018).

Hauwermeiren went on to work for Action Against Hunger in 2014 to which they received no prior information regarding his past from his time working at Oxfam. Ronald was one of 9 workers in total that were either let go or resigned willingly before investigations came to a close, (Grierson, 2018).

Amidst the controversy it was heavily speculated that Oxfam made attempts to cover up the allegations after a press release in 2011 contained no mention of sexual misconduct. The Irish Times went on to describe Oxfam as a “Culture of impunity” amongst the Haiti aid workers, (Grierson, 2018).

In response to allegations of a cover up Oxfam’s chief executive Mark Goldring, refuted the claims outright, referring to the 2011 report as poorly worded, (BBC News, 2018).

“There is a sense of resignation across the voluntary sector that the Oxfam scandal will trigger a fall in donations to charities”, (Brindle, 2018).

Brindle describes the scandal as a body blow for the whole UK charity sector, (Brindle, 2018).

The fallout from the Oxfam scandal came hard and fast with a reported 1,200 donors pulling their direct debit payments to the charity within days of it breaking, (BBC News, 2018).

Following this a series of key figures tied to the organisation quickly withdrew or resigned from any associations with the organisation.

Actress Minnie Driver who had worked as celebrity ambassador for Oxfam since she was 9 years old was in first to tender her resignation.

Minnie took to twitter to voice her concerns stating “All I can tell you about this awful revelation about Oxfam is that I am devastated. Devastated for the women who were used by people sent there to help them, devastated by the response of an organisation that I have been raising awareness for since I was 9 years old” #oxfamscandal, (BBC News, 2018).

As the scandal reaches boiling point more and more allegations of misconduct come to surface and the sector spirals into a state of disrepute.

In a bid to show remorse Oxfam published a full page apology in a in the Guardian, it was later revealed that funds from Oxfam supporters was used to cover the costs rather than the charity themselves, this only added to the levels of scrutiny Oxfam was currently under, (BBC News, 2018) (See Fig.2).

Head of Oxfam Mark Goldring revealed in a meeting with MPs that to date over 7000 donations have been lost due to the scandal, (BBC News, 2018).

Corporate donors start to reconsider their ties to the charity, (Roderick, 2018).

In a statement made by Penny Mordaunt, the government’s international development secretary in the UK, she suggests Oxfam deliberately mislead the people, the police and government in an attempt to down play the heinous acts of the Haiti aid workers in 2011, (Roderick, 2018).

As of now Oxfam has been officially barred from operating in any capacity in Haiti pending a full investigation into the allegations, (Roderick, 2018).

Speaking on behalf of his charity Save the Children chief executive Kevin Watkins referred to the scandal as a “wake up call” for the sector. Watkins investigated a total of 53 allegations within his charity back in 2016, (BBC News, 2018).

Scandal in the sector is not a new phenomenon and cases of misconduct in charitable organisations have been seen to date back more than 200 years. Kearns saw the need for greater accountability within organisations and the sector as a whole. He also identified the connection with the rate in which the sector was growing and attributed it to the increased visibility and public scrutiny by stakeholders across the board, (Kearns, 1994).

There is however hope as organisations are using said incidents as a means to learn from and to install better codes and practices for their organisations. The scandals are bringing to light the need for better governance and compliance within the sector, (Brindle, 2018).

What measures have been taken to protect both donors (Public) and organisations from acts of malpractice within the sector?

The Community, Voluntary and Charitable Organisations Governance Code, (The Governance Code).

The previous absence of statutory regulations prompted the non-profit sector to develop voluntary codes to encourage better governance standards among POs (Philanthropic Organisations) (Breen, 2018).

Today organisations adapt and adhere to both voluntary codes and the Charities Act 2009 to establish best practices, (“Non Profit Organisations,” 2017). The code was developed for the sector by the sector in a time when there was no real governing body to regulate them, (Breen, 2018). By definition governance refers to how an organisation is run, directed and controlled.

The governance code gives charities and nonprofits the necessary tools to put into place a robust system through the use of strong policies and procedures that ensure organisations are run effectively, (Wheel.ie, 2012).

The Institute of Directors (IoD) is an organisation with a network of over 2,800 business leaders in Ireland from across all sectors with an aim on professional progression within their roles through workshops , events and online resources.(“The Institute of Directors”, 2018).

In early 2014 the Institute of Directors Ireland produced a detailed report on the charity and nonprofit sector with 229 of its members with strong backgrounds and experience in the not-for-profit sector. The aim of the report was to ascertain the perspective of those in the sector on its running with regards to the governance and the operations of their board.

The IoD saw the sector was in disrepute giving recent controversies and they took it upon themselves to gather feedback directly from the board members and chief executives on the issue, (Quinn, 2014).

IoD members were asked, *“How would rate the governance within the charity and not-for-profit sector in Ireland generally?”* The results were extremely worrying with 42% of members rating the sector average, 33% said poor and only a mere 9% said it was good. While the report highlighted a lacking in the sector in terms of governance it also reveals the desire for change amongst the participants, (Quinn, 2014).

Quinn states that with better governance comes greater accountability and transparency within organizations. Another question put to the participants in relation to governance was whether they believed there should be a mandatory code of

governance for organisations within the charity and not-for-profit sector concluding with 83% of members saying yes in order to restore public confidence, (Quinn, 2014).

The Community, Voluntary and Charitable Organisations governance code (The Governance Code) was established in 2012, (Governancecode.ie, 2018).

The Code itself was developed by the ‘Governance Code working Group’ (GCWG) a collaboration of eight organisations within the sector and one private sector consultancy working together with a common goal, to help community, voluntary and charity (CVC) organisations grow through better governance, (Governancecode.ie, 2018).

The code challenges organisations to encourage best practices across the running of their charity or nonprofit. The GCWG regularly meet on a voluntary basis to amend and/or update the code in accordance with current changes in the sector, (Governancecode.ie, 2018).

The Governance Code outlines what is expected of individuals in terms of their role in an organisation, and is intended to help improve the standard of work, setting the bar across the sector for what is accepted versus expected, (“Your Guide to the Governance Code”, 2012).

Organisations that adhere to the code are seen to be more trustworthy in the eyes of the public as the code has proven beneficial in boosting your brand, status and credibility as an organisation, (“Your Guide to the Governance Code”, 2012).

Adhering to the Governance Code will; reassure funders that donations are being managed by a well-run organisation; increased transparency; helps avoid risks; helps

your organisation achieve its goals faster and reduce costs, (“Your Guide to the Governance Code”, 2012, Pg.2).

The Governance Code has five main principles which are in essence self-explanatory, but in efforts to make the code as lucid and effective as possible each principle is fitted with ‘sub principles’ to help the organisation better understand how to achieve the main principles, (“Your Guide to the Governance Code”, 2012) (See Fig.3).

The Governance Code five main principles:

1. Leading the organisation.
2. Exercising control over the organisation.
3. Being transparent and accountable.
4. Working Effectively.
5. Behaving with Integrity.

Charities Act 2009 and the forming of the Charities Regulator

The Charities Act commenced on September 1st 2009 with the aim to provide better regulation and accountability within the charity sector. But despite big expectations the Act was slow to take off with several of its provisions not going into effect until late October 2014, which coincided with the launch of the Charities Regulator Authority (CRA) (“Relate, The Journal”, 2014).

A direct provision from the Charities Act 2009 refers to the duties of trustees and outlines their obligations as said trustees in order to create clear guidelines for charities to better understand what is expected of them. Section 2 of the Act defines Trustees as directors and other officers in the instance that the charitable organisation is deemed a company. In the case of a charitable organisation falling into the category of anything other than a company, “trustees” under the Act refers

to any member of the organisation participating in functions of an officer, albeit not formally appointed. By law that member can still be classed as a Trustee. The Act imposes a series of onerous duties on trustees to both safeguard the interest of the public as well as the trustee by providing clear guidelines to follow, (O'Connor, 2016).

According to the Act 2009 a Trustees duties entails the following:

- To apply and register a charity.
- Adhere to section 47 of the Act to maintain and keep record of accounts and detailed explanations or expenditure throughout the year.
- Prepare an annual account for submission to the CRA.
- Whistleblowing duty refers to the expectation that in the event that a trustee may suspect or witness foul play within the organisation that they are duty bound to report it to the respective authorities.

While many of the core duties on trustees remain founded on the case law, the new statutory duties are significant and many of the new duties give form and substance to the more general duty of “proper management” (O'Connor, 2016).

The Act provided a clear definition of charitable purpose which had been absent in previous legislation, (The Charities Act, 2018). This gave the public better insight into a charity through better understanding of their intentions as a charity, i.e., charitable purpose, (“Relate, The Journal”, 2014).

The Act also extends powers to the CRA to ensure the Act is complied with and upheld, (“Relate, The Journal”, 2014).

The CRA was enacted October 2014 and as its first official act it was tasked with forming the public register of charities, (Boss, 2015). The launch of the Regulator filled a huge gap that had long since needed to be filled within the charity sector. The induction of the Regulator coincided with recent controversies in the sector that saw the need for a regulatory body to govern the sector, (Boss, 2015).

September 2016 saw another milestone for the sector with the enactment of section 4 of the Charities Act 2009 which will see the Regulator take on new investigative powers. Amongst these powers of investigation the Regulator has the right to request documents, search properties and obtain court orders and sanction members and organisations accordingly.

Section 4 of the Act only strengthens the sector in its ongoing pursuit to build a better more transparent and accountable sector for all involved, (Mhc.ie, 2018).

As of May this year (2018) the register of charities contained 9452 registered charities, (Timmins, 2018).

Ireland's Protected Disclosures Act, 2014, (Whistle Blowers Legislation).

In 2014 new legislation was introduced to protect employees for having raised concerns regarding acts of misconduct within the workplace.

A protected disclosure refers to the disclosure of information that pertains to a wrongdoing that you suspect is occurring. The term 'wrongdoing', can be widely defined as referring to instances of misconduct within a workplace setting, such as fraud, failure to adhere to legal duties as an employer, engaging in activities that could directly result in the endangerment of individuals, and so forth. The Act provides protection by granting the individual anonymity and immunity from being penalised in the event of a disclosure providing it was made in good faith. Depending on the

nature of the wrongdoing will ultimately be the deciding factor in where and to whom concerns are reported. There are many options available to the employees, including both internal and external avenues, (Citizensinformation.ie, 2016).

Code of Practice on Protected Disclosures 2015.

Additionally in 2015 a Code of Practice on Protected Disclosures was enacted to aid employers and affiliated parties to better understand the legislation pertaining to the disclosure of information in terms of wrongdoing and offer up best practice on how to go about proceeding when disclosures are made within the workplace, (Nash, 2015).

The Wheel

“The Wheel is Ireland’s support and representative umbrella network for community, voluntary and charitable organisations”, (Wheel.ie, 2018-a).

Established in 1999 the Wheel is the voice that represents Irelands nonprofit and charity sector as a whole. The Wheels aim is to build a better and stronger third sector through support services, educating nonprofits through addressing issues and providing solutions for organisations. The Wheel recognises that with the ever growing sector the challenges that arise from within these organisations have the potential grow also. Challenges can be identified in fundraising, governance, complying with regulations and so forth, (Wheel.ie, 2018-c).

The Wheel offers on trend data, networking opportunities and vital support in the areas of training and advice on the running of a community, voluntary or charitable organisations.

Since its establishment, the Wheel has successfully lobbied on behalf of the sector for better funding, policies and regulations whilst promoting a better relationship between sector and state. With an annual attendance of over 3500 at their events, the Wheel’s

reputation speaks for itself and shows the willingness of those in the sector to educate themselves on current affairs relevant to them, (Wheel.ie, 2018-b).

In 2017 the Wheel launched a three year strategic plan to create a stronger more robust sector. Taking into account unforeseen circumstances such as the recession and/or controversies that saw an huge impact on the sector, stating that out of these difficult times comes opportunity of change for the sector. The three year plan sets out 6 clear objectives that are focused on building a more capable and stronger third sector.

Objective one refers to public opinion and the need to create positive influence and built trust and to promote policy change in order to strengthen the sector. This objective was a direct reaction to 2016 figures that showed public trust had dropped to a concerning 43%. The overall plan that is set to run into 2020 aims to redefine the sector through a series of changes in the areas of leadership, organisational practices, participation , decision making and building and maintaining strong relationships with members, (“The Wheel - Stronger Charities”, 2017).

Benefacts

May 2016 headline in the Journal read; “*A database listing all charities and other non-profits' finances launches today - it could change everything*”, (Brennan, 2016).

Benefacts was established in 2014 and itself is a nonprofit organisation working to promote better standards, by bringing together vital information on non-profit organisations NPOs, (Brennan, 2016). Benefacts represents the civil society organisations in Ireland, which is the third sector to differentiate affiliation with the Public and Private sector, (Benefacts, 2018-a).

In 2016 Benefacts introduced a new database consisting of Ireland’s NPOs that was nearly two years in production. The database is comprised of nearly 20,000 civil

society organisations in Ireland which is made up of philanthropies, sports bodies, political, human rights and advocacy organisations, business and trade associations, (Benefacts, 2018-a). The purpose of the database is to promote transparency and accountability by providing accessible information on organisations such as funding, details on current governing bodies, income and turnover, (Brennan, 2016).

Today (2018) the Benefacts database consists of over 29,000 nonprofit organisations and most recent data from the Regulator published in 2017 shows 8,862 charities on the register, (Benefacts,2018-b).

Risk Management

“Risk management is the process of identifying, evaluating and controlling risks.”, (Tiberian, 2017).

According to the Wheel risk management while it is the process of identifying risks it can also be a useful tool in recognising areas of opportunity for improvement. In most instances risk is foreseeable and therefore can be addressed before the level of risk escalates, (Wheel.ie, 2018-d).

Risk management is a crucial element to an organisation and if implemented correctly can identify potential risks at its core. The Wheel stresses the importance of organisations having live policies and procedures in place as a vital tool in combating risk, (Wheel.ie, 2018-d).

In a 2013 guide to good governance, author Sandra Velthuis defined risk management as a cyclical process referring to the continuous need for action to keep plans relevant to the organisation, (Velthuis, 2013).

According to Fritz, in the event of a crisis there are six steps your organisation should take:

1. *“Don’t wait”* - In order to be fully equipped to deal with possible risks it is imperative organisations implement risk management strategies as a means of forecasting risks long before they occur. Identify possible risks and set contingency plans to tackle them, (Fritz, 2018).
2. *“Realise that crises take many shapes”* – There is no full proof way of predicting what can happen in an organisation, this is why we need to prepare for all eventualities even though they may never arise. Giving the broad spectrum of possibilities it makes sense that every incident will require a certain response. Crises come in all shapes and sizes, from issues regarding a volunteer’s ethics right up to CEO fraud or embezzlements, (Fritz, 2018).
3. *“Develop a logistical plan and a communications plan”* – A logistical plan is preparing for the fallout before it occurs by having set in place policies and procedures to enact if and when such occurrences occur. A communications plan identifies key spokespeople to publically represent the organisation through a crisis, (Fritz, 2018).
4. *“Get your social media house in order”* – Using social media platforms as a means to communicate to the public during times of crisis can prove beneficial if done correctly. Your presence on social media can be key in presenting your case and communicating directly to concerns from the people, (Fritz, 2018).
5. *“Prepare to Speak”* – Remaining silent after a crisis is not an option. Every moment kept silent allows speculation to build and can cause serious reputational damage. Keeping the relevant parties involved and updated allows for benefit of doubt, (Fritz, 2018).

6. *“Provide media Training”* – Providing media training as standard can be beneficial in the event of a crisis. Providing training is regularly updated and consistent it can minimise media meltdowns, (Fritz, 2018).

Methodology

Introduction

The aim of this study was to gauge public perception in relation the current state of the voluntary sector to ascertain the answer to the posed research question; how do voluntary organisations recover in the aftermath of a scandal. In this section the researcher will identify the methods used to reach key findings and conclusions. In particular the research will look in detail at measures taken in the areas of prevention, legislation and policies to accurately depict the current state of the sector.

Research Design

The chosen research style for my project centred on a qualitative approach as I felt it best fit the main objectives of my project. In terms of research, I felt given the nature of the study that options were limited to qualitative research in order to produce the best results. Given the scale of secondary data already in the field there was a need to narrow my parameters to best tackle the research question. Despite this I felt the use of a combination of both primary and secondary data would offer more conclusive findings.

This study set about the collection of data in three phases of execution:

The first phase focuses on information ascertained from extensive secondary research relevant to my study. I drew findings from academic resources and previous research in the field that provided theoretical support to my study.

In phase two, a survey was composed with a focus on the public to gain a more comprehensive perspective from that approach (See fig.5).

Phase three saw a series of interviews with representatives of the organisations pertaining to the research (See fig.4).

The following subsection outlines the approach to the research design for data collection:

Research Methodology

Data Collection – Survey

Primary research is defined as a methodology used by researchers to collect data directly, rather than depending on data collected from previously done research. Technically, they “own” the data, (Bhat, 2018).

This research paper aims is to produce a well-structured investigation to gather data about the **Voluntary Sector and how Scandal is damaging the voluntary sector and how the sector is responding to Restore Public Confidence** with a main focus on legislation, policies, procedures, codes of practice and risk management.

For the first phase of my investigation I composed a survey compiling of 11 open ended questions to be conducted with members of the public. In order to fully utilize the audience the survey was conducted both in an online capacity and on a one to one basis. This was done for two reasons; one, to greater reach participants and two, for them to feel more secure in their responses by giving an online option.

The survey was composed initially with the intentions of using the information gathered to facilitate the formation of interview questions for the next phase of data collection.

The survey was rolled out over a period of one month. During this time surveys were distributed strategically throughout local libraries, college classes and work. The researcher also utilized online social media to send links to respondents such as LinkedIn and Facebook.

The survey was open to respondents from the age of 18 years upwards with no further restrictions. The researcher also used a tablet device to record the interview for use when transcribing later.

Surveys were chosen as a method of data collection due to their convenience and the fact that they can be distributed in short periods of time.

Data Collection –Formal Interview(s)

As part of the next phase of my data collection I formed a series of interview questions. My respondents in this instance were voluntary organisations. A total of two structured interviews were conducted. Contact was first made through email outlining the research question of the study and preceded by The Participants pa follow up call some time later. The process of a formal interview allowed for data control and simplified the synthesizing and analysing of data. The researcher also used a tablet device to record the interview for use when transcribing later.

Interviews were chosen as a method of data collection due to the nature of the study; how do organisations in the voluntary sector recover in the aftermath of a scandal? Interviews were key is gauging both sides of the spectrum in relation to research question.

The Participants – Survey

A total of fifty (50) participants took part in the survey. The survey was open to anyone who wanted to participate; the only stipulation was that the respondent must be 18 or

older. For the purposes of adhering to confidentiality participants shall be identified as, 'participant 1', 'participant 2', and so forth except in the instant where the respondent has granted disclosure of identity. Due to a combination of both random and convenience selection some of the participants were not known to the researcher.

The Participants - Interview

A total of two (2) participants took part in an interview. An email was sent out to several organisations however due to time restrictions a selection of two candidates were chosen based on their willingness to participate and overall experience and knowledge in the sector. One interviewee, Dermot O Corrbui, CEO of Carmichael Centre representing over 48 charities, chose to wave anonymity and provided a full in-depth interview. A full transcript of the interview can be found in the appendix (See fig.4). The second interviewee requested the interview remain anonymous so for all intents and purposes moving forward this participant shall be referred to as, 'Participant 1'.

Analysis

The data from both interviews and surveys conducted were both analysed and key information pertaining to the research topic was extracted for documenting. Key themes were identified for use within the paper. The use of the chosen primary research proved valuable in sourcing crucial data direct from viable sources. The researcher used a recording device in both interviews conducted thus allowing for better data extraction.

A combination of methods was used in the analysis of surveys. Data was obtained from an online survey generator website and on a one to one basis.

Sampling

As the data acquired through research is based on a sample of a population rather than a whole population the following breakdown of the chosen samples is presented:

Public participants were selected using the convenience sampling technique as respondents in the sample were fellow students, lecturers and peers.

Voluntary Organisations participants were selected using the judgement sampling techniques as they were chosen and contacted based on their skill and qualifications in the relevant areas.

Synopses of Surveys

Results show that out of 50 respondents 90% of them regularly donate to some form of charity. When referring to what deciding factors would influence donating to one organisation over another 100% said the reputation would ultimately be the deciding factor. Results were split 50/50 when participants were asked if key figure or celebrities would cause you to donate to a particular organisation. Another question put to the participants was if they themselves had experienced any form of misconduct when dealing with an organisation. Surprisingly only 18 out of 50 participants had received some form of misconduct, but not surprisingly that of that 18 respondents 0% felt that their issue was not remedied to a degree that they felt they could continue donating to that organisation. This only supports the findings from the next question in which participants were asked how likely they were to donate to organisation that had previous reports of misconduct within it, with a concerning 100% of participants saying they wouldn't. Despite the increasing aim for transparency half of the respondents say its need to do more. In a question on the sector and whether the ease in setting up a charity in Ireland was a driving cause behind acts of misconduct all but one respondent were unsure on this with just one saying possibly. 90% of respondents believe there should be stronger vetting processes for volunteers and calling management to be held accountable if procedures are not followed. Finally in a

question asking how organisations can build and maintain trust, majority of respondents referred to transparency in some form.

Synopses of Interviews

Key findings

Diarmaid Ó Corrbuí - CEO of Carmichael Centre, North Brunswick Street Dublin

7. (For full interview transcript, see fig.4).

Participant 1- Communications Officer – Homeless Charity.

The respondents that participated in the interview were chosen based on their background and experience in the sector.

The first question put to the interviewees was in relation to their own governance code practices and if felt the code was being adhered to. And subsequently if they felt the organisation could do more to improve standard.

Diarmaid Ó Corbuí: Referring to his work involved in the development of the governance code for the sector, he said they would put themselves out there as strong advocated for promoting good governance. He went on to say, “we promote it, so we would be acting advisor to the charity regulator on the code of good practice.

If you broaden it out and look at the sector in terms of governance, Diarmaid defines good governance as simply doing the right thing in the right way,

stating that you must remind yourself that what you’re doing is not for you, it’s for the people you serve and therefore you must present an open and transparent image.

Participant 1: Presented a slightly different stance on governance, stating that while he feels standards are being met within his organisation there was room for improvement.

Referring in particular to the Board of Directors (B.O.D) and their level of engagement with senior management, in his own words he states, “board members are passive and don’t ask vital questions”. There is a need for board members to challenge reports rather than simply accepting what is presented to them.

Staying with governance, the next question was to see if occurrences in misconduct in the sector could be attributed to a lax approach to it.

Diarmaid Ó Corrbu: I don’t believe there are high levels of misconduct; there was but not so much now.

Up until recently the sector was effectively unregulated, so there was nobody holding anyone to account. Referring to the Charities Act passed in 2009 followed by a standstill, 2014 saw the first provisions of the act come into place which was essentially a skeleton service until that point. Recent controversies called out for the need for a service that protects the interests of the donors and all affected. When the government set up the regulator in 2014 alongside the commencement of provisions for the act, it would be another two years for the regulator to gain investigative powers. So now we have somewhere to go if we suspect wrongdoing, in hindsight we really are still in the infancy stages of regulating the sector.

Participant 1: The NGO (non-governmental organisation) sector is huge and has a very broad scale of organisations. As a homeless charity we are subjected to a

multitude of audits and regulations from various difference agencies that we work with.

I feel that the sector is more advanced in terms of governance approach. Generally when a scandal happens every charity reviews what they're doing in terms of governance and best practices.

What measures are taken in order to prevent a scandal or acts of malpractice within an organisation?

Diarmaid Ó Corrbuí: Good measures start with good policies, but reviewing them and testing how good they are is also key to the process. He also highlights that the need for clear communication channels across the board is crucial so anyone can raise attention to a suspected act of wrongdoing. It's about creating open channels so that people feel comfortable raising concerns without fear of reprimand.

Participant 1: We have always had strong measures in place to safeguard the reputation and image of our organisation such as the whistle blower policy, complaints procedures, and direct communication lines to board member and of course there is the regulator.

What is the most common type of fraud within the sector?

Diarmaid Ó Corrbuí: *Diarmaid* identified misuse of funds as a common form of fraud. He goes on to say; "it goes back to a sense of entitlement and over rewarding yourself for what you do.

Participant 1: It's difficult to say because we only see what's going on in the public domain. But financial irregularities happen in all organisation sizes.

In the event of a scandal what steps are taking to minimise damage in terms of impact?

Diarmaid Ó Corrbuí: “Every organisation has a crisis communication strategy”, they need to find out what happened, investigate and establish facts quickly. You need to be seen to be taking a proactive approach to the issue and keeping everyone informed is crucial, even if it’s to say that you don’t have the answers right now.

Participant 1: We have a crisis communication strategy. The CEO and myself work together to execute this strategy to establish truths and judge whether or not to comment publically using a select group of media that we have used in the past.

What would u say donors biggest concerns are and how are they addressed?

Diarmaid Ó Corrbuí: Donor’s biggest concern is that the money they got wasn’t spent for the purpose it was given for. He goes on to say; we are highly audited and very transparent in terms of what information we produce in our reports. If you look at organisations that are hiding stuff and they don’t produce a whole lot of information. That for me is a warning signal.

Participant 1: Donors wanting to know where their money is going. Our biggest cost is staffing to provide support solutions to our clients. Donors want to see their money is being utilised and see an impact. We are very upfront in our communications on our expenditure to our donors through our media platforms and web page.

What steps are organisations taking to build donors trust?

Diarmaid Ó Corrbuí: Sometimes the thing with donors is very contractual; they are not interested in what you applied for, you do it, and tell us when it's done. They don't want any interaction in-between. On the flip side of this there are donors that want to know what you did; what difference you made etc.

Regardless, it's all about having an open dialogue to communicate with donors explaining what you're doing, why you're doing it and if you come into problems you will fix it.

Participant 1: Utilising our communications policy and showcasing positive outcomes. Emphasis to donors that we are not just here to manage homelessness, we are very much committed to ending it.

From where does their organisation receive funding?

Diarmaid Ó Corrbuí: Department of Social Protection, Pubble and a small amount of funding from the Health Service Executive (HSE).

Participant 1: Our funding is 2/3 Statutory and 1/3 Public (Donations).”

Do you feel as an organisation in receipt of statutory funding that you are held to account for the allocation of those funds?

Diarmaid Ó Corrbuí: Most Definitely.

Participant 1: Yes, we are subjected to a lot of audits and regulations.

How do you choose what areas are allocated funding?

Diarmaid Ó Corrbuú: We are set up with a particular charitable purpose; ours is to provide support to other charities. What we see is a big need in training for charities in governance. We invest a lot on that, such as e-learning webinars, developing new courses and so forth.

Participant 1: Housing, an increasing need for homes. Also we see a lot of people sleeping rough and we need to provide for them through emergency accommodation. Our main priorities are housing and homeless.

How transparent is your organisation is in its efforts to keep donors involved?

Diarmaid Ó Corrbuú: We have worked hard over the years to establish a high level of good governance and through that transparency comes naturally. If we were doing things right, then we don't have anything to hide. In terms of transparency in relation to donors, we have always made it priority to keep donors involved as much as possible.

Participant 1: We are very upfront about money and where it goes on all our online communications.

To what degree of scandal warrants outside intervention?

Diarmaid Ó Corrbuú: When you have miss-use of public funds then it warrants external investigation. The charity regulator needs to be informed and he needs to be alerted. Whether it goes public or not depends on the regulator. Miss-use of funds, that's a big thing, because you're breaching trust.

Participant 1: Anything that would be a reputational issue, not necessarily a scandal. It's best to release it before it becomes public knowledge that gives us a degree of control. From a scandal point of view, we are very proactive in getting information out there first. However, we are quite a large organisation so we might not need outside intervention as we have a range of resources to utilise ourselves.

Would you say scandal in the voluntary sector affects donations across the board?

Diarmaid Ó Corrbuí: The problem with the sector is people tend to say, "They are all the same". It has a ripple effect. So as I say, Console was very damaging. People were disgusted and rightly so. They said, they're all at it, and they tarred everyone with the same brush. Charities don't want the Consoles in the charity sector, they are very damaging. We want the regulator to root out those charities and be seen to be decisively dealt with.

Participant 1: I read the reports, our fundraising has gone up yearly we have seen no effect on our funding. But this could be due to the fact that homelessness is getting worse or there has been no scandals in the homeless sector. Also it could be that people see us producing solutions and our communications strategy reputation.

What is the vetting process for volunteers?

Diarmaid Ó Corrbuí: All staff here from CEO down has to be Garda vetted. It depends on the organisation; some of them have really robust recruiting systems. On top of that most of those organisations will have an induction process, training and support for its volunteers.

Participant 1: We have two types of volunteers; fundraisers and service delivery volunteer. Fundraising volunteers are Garda vetted and interviewed. While our service delivery volunteers must possess a relevant qualification in the respective area, or be currently attending education in that field. The volunteer must also participate in ongoing training and work placement.

Has your organisation ever used key figures to and or individuals with celebrity status to boost donations?

Diarmaid Ó Corrbuí: We had Joe Smith the rugby coach, speak at a breakfast fundraiser. I doubt people would have turned up if it wasn't for Joe. We tried getting someone again this year, but we can't get anyone.

Participant: No. We don't seek out celebrity endorsement. But we are benefactors of celebrity funding, but it's not something we go out and actively seek. It not a strategy we seek to engage.

Do you feel that the ease of access in setting up charitable organisations in Ireland is one of the driving causes behind incidents of misconduct within the organisation?

Diarmaid Ó Corrbuí: It's very difficult now to set up a charity, you would need to be running at least two years before you get charitable status.

Participant 1: This is a valid question, up until recently it was very easy to set up a charitable organisation. There were very few checks and balances from statutory organisations. The charities regulator improved this significantly. Historically you got your charity number of the revenue and you went on your way and nobody paid too much attention.

Other side is people setting up charities that aren't charities; there is very little oversight as these organisations are not being challenged by the regulator.

In your opinion, giving recent controversies surrounding high paid CEO executives, do you feel that the induction of an external independent third party to determine salary level pay-outs is necessary?

Diarmaid Ó Corrbuí: There has being a survey of salaries, you see again this is the myth that is out there. There is very few in CEO's in the sector earning over €100,000. Based on an analysis conducted by Benefacts, they concluded that the average wage for a CEO is about €60,000 or less.

This is the media zoning in on a sample of around 100 CEO's, when there are over 9000 charities in the sector. Are they taking into account all the CEO's that don't get paid and do it for free.

Participant 1: It would be useful to have some guidance; there is a great degree of variety and not much consistency on pay scales in the sector.

In the event of an organisation being disbarred from operating due to a form of misconduct, how likely is it that the same charity can begin operating under a new alias?

Diarmaid Ó Corrbuí: That wouldn't happen.

Participant 1: In an organisation no, but there needs to be more regulation to stop individuals from walking into new organisations after being let go for misconduct in another.

How much money is lost to fraud and or misconduct within organisations every year?

Diarmaid Ó Corrbuú: I wouldn't know.

Participant 1: I wouldn't know.

In your opinion, would you say that occurrences of fraud and/or misconduct are more common in bigger organisations?

Diarmaid Ó Corrbuú: Fraud happens in every organisation, public or private. It all bars down to controls. There will always be cases of fraud and you will always have people that will defraud. I think because we have more controls in terms of external audits that it's less likely to happen, but I have no evidence to back that. I think most fraud tends to be individual rather than conspiracies. A lot of mid-size organisations don't have an internal audit function because they can't afford it, so you could say they are more at risk than others.

Participant 1: Medium size organisations are more at risk. Big organisations have more management structures in place and more layers to give greater strength so I would say less likely.

Key findings and Themes

It seems to be the common consensus that the sector is progressing but there is much more to be done in terms of regulating the sector fully. Governance is a huge part of the voluntary sector and is well established and even predates some core legislation. The additional use of policies and regulations only strengthens organisations. A common theme identified between interviewees was their strong stance on accountability and transparency with a no tolerance approach to fraud.

Organisations within the sector are highly audited both internally and externally on a regular basis which only adds to major strides the sector is making to become more transparent and gain public trust. It is also key to note that while on the frontline things appear to be progressing in terms of better structures been put in place to help tackle malpractice, essentially the sector is still in its infancy stage and much more stringent measures need to be taken to bring the sector to its full potential.

Ethics

In the process of obtaining data the researcher demonstrated a high level of ethics and professionalism.

Particular attention was made to the following areas:

- Confidentiality of participants.
- Participants will willingly participate in the questionnaire and will not be forced or persuaded.
- I will willingly provide each participant with a detailed explanation of how their feedback will be used upon request.
- I shall approach all participants in a polite and friendly manner and respect their wishes not to participate, if they refuse.

Limitations

Limitations in this process will be:

Time consuming.

The process of gathering data will be time consuming. I estimate to gather feedback from a minimum of 50 participants upwards.

Finding participants willing to participate.

As people live busy lives it may prove difficult to find willing participants to partake in the questionnaire. I will take into account factors such as time and location to fully utilise the public's willingness to participate in the questionnaires. I plan also to contact local organisations and ask for their participation. There may be some hesitation in willingness to participate also.

Conclusion

Based on extensive research conducted by both primary and secondary data I conclude the following findings. This research encompassed the data from two methods to best ascertain a more focused result based on the research question. We see that evidence in the research to confirm that scandal has had a lasting impact on the sector in terms of reputation and public trust. We saw public confidence take a beating then the sector slowly started to wake up to the controversy that was all around it. The sectors response was slow and even now it's at a jogging pace in terms of what needs to be done. But progression is a positive sign from where the sector was. The establishment of the acts provisions and the regulator in 2014 was a major step forward for both organisations and the public. Response from both surveys and interviews were positive in terms of the condition of the sector and its constant strives for better practices in all areas.

Glossary of Terms

| | |
|-------------|----------------------------------|
| CRC | Central Remedial Clinic |
| DIT | Dublin Institute of Technology |
| UCD | University College Dublin |
| HSE | Health Service Executive |
| GLEN | Gay and Lesbian Equality Network |
| CO | Commanding Officer |
| HSE | Health Service Executive |
| PAC | Public Accounts Committee |
| PO | Philanthropic Organisation |
| IoD | Institute of Directors |
| GCWG | Governance Code working Group |
| CVC | Community, Voluntary and Charity |
| NPO | Non Profit Sector |
| BOD | Board of Directors |
| NGO | Non-governmental Organisations |

Appendices

Fig. 1

DAILY NEWSPAPER OF THE YEAR

THE TIMES

Friday February 9 2018 | thetimes.co.uk | No 72453

Only £1 to subscribers **£1.60**

Top Oxfam staff paid Haiti survivors for sex

● Charity covered up scandal in earthquake zone ● Girls at 'Caligula orgy' may have been under-age

TIMES INVESTIGATION
Sean O'Neill Chief Reporter

One of Britain's biggest charities covered up the use of prostitutes by senior aid workers in earthquake-torn Haiti.

A Times investigation has found that Oxfam, which receives £300 million a year in British government funds and public donations, allowed three men to resign and sacked four for gross misconduct after an inquiry into sexual exploitation, the downloading of pornography, bullying and intimidation.

A confidential report by the charity said that there had been "a culture of impunity" among some staff in Haiti and concluded that children may have



Human eggs grown in lab offer hope to infertile

Tom Whipple Science Editor
Helen Pattick

Human eggs have been grown to maturity outside the body for the first time in a breakthrough for fertility science.

Scientists at the University of Edinburgh announced that they had removed egg cells from women's ovarian tissue and developed them in a laboratory to the point where they were ready to be fertilised. The advance may one day be used as an alternative to IVF to help older women to conceive. It could also help to preserve the fertility of girls undergoing cancer treatment.

Evelyn Teffer, the senior scientist involved, said that the work was the culmination of 30 years of research to better understand the early stages of reproduction. Scientists can now study egg development in the laboratory.

Fig.2

(BBC News,

2018)



WE ARE SO SORRY

To Oxfam supporters, friends and volunteers, we are so sorry for the appalling behaviour that happened in our name. More than anything, we are sorry to the people of Haiti and other places where the conduct of Oxfam staff has been reprehensible.

The sexual misconduct of former Oxfam employees in Haiti during 2011 and in Chad during 2006 should never have happened. We should have been more explicit in our reporting of these incidents.

We are listening.

As an organisation that supports women's rights, these events are particularly hard to bear. We know that you put your trust in us and that these devastating reports will have damaged that trust. We want you to know that we are working hard to rebuild it.

We have made massive improvements since 2011, like establishing whistleblowing procedures and a safeguarding team. It hasn't been enough. So now we're working closely with the government and the Charity Commission, and will:

(BBC News, 2018)

Fig.3

Principle 1: Leading the organisation

1. Agreeing vision, purpose and values and making sure that they remain relevant.
2. Developing, resourcing, monitoring and evaluating a plan to make sure the organisation achieves its stated purpose.
3. Managing, supporting and holding to account staff, volunteers and all who act on behalf of the organisation.

Principle 2: Exercising control over the organisation

1. Identifying and complying with all relevant legal and regulatory requirements.
2. Making sure that there are appropriate internal financial and management controls.
3. Identifying major risks for the organisation and deciding ways of managing the risks.

Principle 3: Being transparent and accountable

1. Identifying those who have a legitimate interest in the work of the organisation (stakeholders), and making sure that there is regular and effective communication with them about the organisation.
2. Responding to stakeholders' questions or views about the work of the organisation and how it is run.
3. Encouraging and enabling the engagement of those who benefit from the organisation in planning and decision-making.

Principle 4: Working effectively

1. Making sure that the governing body, individual board members, committees, staff and volunteers understand their roles, legal duties, and delegated responsibilities for decision-making.
2. Making sure that the board exercises its collective responsibility through board meetings that are efficient and effective.
3. Making sure that there are suitable board recruitment, development and retirement processes in place.

Principle 5: Behaving with integrity

1. Being honest, fair and independent.
2. Understanding, declaring and managing conflicts of interest and conflicts of loyalties.
3. Protecting and promoting the organisation's reputation.

(Wheel.ie, 2012).

Fig.4

Participant Interview Questionnaire and Transcript

Interviewer: Marie Mc Allister

Interviewee: Diarmaid Ó Corrbaí CEO, Carmichael Centre

Tell me about your organisation and what it is you do.

Carmichael is here from the 1990's; it was set up as a shared facility for small charities. It currently has 48 charities based in the centre. We have two buildings, we are in Carmichael House which is an 1864 building but we have been here since 1990. With the success of Carmichael, Dublin city council gave it a second building over on Coleraine Street. So we have two building and mainly we provide a base for small charities so that we can share services and a lot of these charities were set up around the kitchen table, a number of people said there is something here we need to do something about it, and they would have got involved. The charities themselves have no real requirement to go much bigger because their providing support for a particular niche here. So we would have charities here with say Huntington disease, a rare genetic disease that affects a certain proportion of the population, there is one staff member. You would have say Dyspraxia, which can affect a section of people; again they would have two people here. Or we have chronic pain, Parkinson's, Motor Neurone disease. (Points to team member)That gentleman there is with Crohn's and colitis which is a very debilitating condition that can affect people; so it provides support provides and information. They have no staff at the moment, it is all volunteer driven; they are looking to get funding for staff.

It's typical of what a lot of generally small sector charities. Your typical charity would have less staff than your typical hairdresser, that's the reality of the sector; small charities.

So in here they get their office, so we have from shared desk right up to your own office. For us a big charity would be 7 people, that's a big charity for us here. We have only a few of them, most of them would be only 1 or 2 or no staff, just volunteers. We provide accounting and payroll, we provide meeting rooms, we provide catering, photocopiers, training, those sorts of postal services. We share all of those so they don't have to sit with their own accounts department or if they need payroll. They don't need to have own separate rooms for meetings, they have their space so we keep the costs down.

Another big benefit of being in Carmichael is learning from each other, peer support, talking to other people and groups that are dealing with the same sorts of problems. So you would have either volunteers or staff here. If you are Heart Children Ireland, that's deals with congenital heart defects; so they could be dealing with the hospitals, the HSE, Charity Regulator, Tulsa, there is a whole lot of other compliances on the sector. So maybe one person has to deal with that and you have a volunteer board. So to try and deliver services, there are a whole lot of regulation and you're talking about and a very shallow pool of people available to do it.

50% of charities on Ireland have a turnover of less than a quarter of a million. Vast majority of them will have less than a turnover fifty thousand, so you're talking about tiny organisations. Only 3% of charities will have a turnover of ten million. So that is still a relatively small company. The top 3% of charities account for 80% of the income and 80% of staff.

And that's when you talk about charities people often think; Saint Vincent De Paul, Barnardo's or Focus Ireland, their the big charities very, big charities and the vast majority of charities are very small with very passionate people involved. A lot of them will have been affected either a health event or a life event and they have wanted to get involved and help others affected by that. That's what a lot of charities do. We have a group here, 'Canteen', which is a support group for teenagers with cancer; one person running this thing.

The teenagers and the adults run the charity themselves, mainly support sessions for themselves and events and activities. We also have Asperger's here, attention deficit disorder and Dublin Community Games would also be based here.

So Carmichael was set up to provide a support centre to help some of the smaller charities.

Another thing we do is we do training all over the Country, a lot of it would be governance training; running your organisation, adhering to good governance practice. We would also get a lot of phone calls from people; how do I deal with this, what's the right way of dealing with this particular problem. We provide that on an informal basis and then if needed we provide training.

1. Do you feel your organisations code of governance is adhered to and is there more your organisation could do to improve governance standards?

Well we would put ourselves out there as stand bearer for promoting good governance practice. We were involved in developing the code of good practice for the sector.

We promote it, and we do think here we have a very high standard of good governance practice. So we would be acting as advisors to the charity regulator on good governance practice.

If you broaden it out, it's going back to the nature of the sector. Small organisations are trying to juggle so many balls in the air. So if I'm trying to get a hundred meals out today, if I'm a Meals on Wheels service that's my focus and in terms of good governance practice. I'll try and do that and I have got some spare time. But it can sometime get pushed aside, but we say good governance practice is simple doing the right thing in the right way. If you take it from that approach rather than a compliance burden and saying, 'what's the right way of doing things'? It's all about making sure you're accountable to your stakeholders. And that's part of it; it's not your personal organisation, it's not you, you're doing it for the people you serve, for the community so you must leave yourself open and transparent and accountable. Ask how accountable do I need to be and what does that mean and part of that is the challenge.

If you're open and clear about what you're doing you can attract others; saying, 'I didn't know you did that', or 'I'd be interested in that' and 'how can I get involved in helping you? But if I don't know what you're doing and you're all keeping it very secretive, I know nothing about Dyspraxia or whatever it is, or what's involved. Or I didn't know there was a thing called Canteen, a cousin of mine had got Cancer, 'how do I get involved', 'how do I raise funds', because a friend of mine died of it. It's saying to people to be open and transparent and tell their stories. Asking why are you doing it, where do you get your money from and how do you spend it? Who's on your board? How are they appointed? What sorts of processes are put in place for running your organisation?

Those sort of basic things. You will say, 'well that makes sense, were out there and were doing it'. But if I say, 'who are you to question me', I'm doing good stuff here, and you're asking me to do X, Y and Z. So I get defensive and then I say, 'I'm not really going to answer your question because I don't really want know where your coming from and I'm not going to co-operate. That gets both people's backs up. But if you say we are open and we are transparent, what are your questions.

If we don't have an answer we will go and try find out. If there are things that we are doing that we need to improve, we will improve them. But if I'm stuck on the day to day stuff, I need to realise I do need to be telling people what we are doing. I need to write a report, at the end of the year saying these are a list of things we did, these were our challenges, we hoped to do this, this and this but we couldn't. Because we could do with some more volunteers, do you know anybody that could help or do you have any questions about how you might want to get involved. That could be a small community group, right up to some of the charities. Otherwise it can create the impression that we are closed and we are prickly and we don't like criticism and people say ok, 'I'm not sure how I get involved, they don't seem to be open to any new ideas.

2. In your opinion, would you attribute misconduct within organisations to a lax approach to governance in the sector?

Well I wouldn't think there is high levels, there have been. Partly you need to understand the history of the sector.

The sector was effectively unregulated; in terms of there was not charity regulator. So there was nobody holding the sector to account or asking them the hard questions. 2009 we had the Charities Act, that was passed, nothing happened till 2014.

In 2014 you had the Rehab controversy and the CRC controversy. People were asking, 'why are these not being regulated in terms of running these organisations, haven't we got a Charities Act'? Well the Government said they didn't actually set up because we didn't have the money, so there was nothing there. So we'll set up our Charities Regulator. All's they did was set up a skeleton service to register charities, no investigation service.

Next big thing was Console two years ago, this time two years ago was Console, but Console broke. So they said, this is terrible, this is fraud, the worst sort. Somebody that has been deliberately taking money on false pretences for his own personal use and his family use. Taking people at their most vulnerable and if you had a member of your family that had committed suicide and you got involved in raising money for Console and suddenly you saw this happening. Driving these cars, hiring out his family members, this was the worst sort of controversy that you could have and very damaging.

So naturally there was an outcry in the newspapers and by the public asking why is the Charity Regulator not doing anything? The charity regulator said, 'I don't have any staff'.

I have no powers to investigate because the powers haven't been convinced. So it took that for the Government to suddenly say, 'ok we need to set up the Regulator with powers'.

Commence the rest of the Act; the rest of the act was in cold storage until the first part of its commencement. The first part of its commencement allowed a small team to start registering charities and looking after the registration of charities. But there was no investigation.

If there was a complaint or something was brought to their attention that something was wrong there were no investigational powers. There was no staff, no inspectors no nothing.

In 2016 the first investigative staff was appointed to the regulator. Which started a whole new thing, were questions asked were; how do we go about doing an investigation, what are the procedures, processes. How do go about if somebody wants to appeal? It takes a bit of time so really we are still in the infancy stage from having nowhere to go to if you had a problem.

You could go to the Guards; you could have gone to operating directors. But now we have somebody specifically to say if there is wrongdoing in the sector, there is a regulator that will conduct an investigation.

We will look at the sector and first of all determine is there a case that needs to be answered. And if the case is not answered then send in an investigation. If there illegality of fraud or wrong doing there is of course of action. There is a whole range from completely shutting down the charity and taking prosecutions against the individuals.

Really it's only in the last while that we have an investigation system, so cases are going to come out that were lurking in the underground for quite a while, that will make the situation look a lot worse. We have to clean up a lot of stuff that might have bad practice. So when you start something and get it all out there, there will be higher numbers than normal, because there is now something happening.

Up to now if you had a particular worry about a charity or individual from a charity, you didn't really know where to go.

If you had someone knocking at your door collecting, we heard someone was collecting for Carmichael centre last weekend, and we don't do door to door collection but some was going around Cabra. So what should you do there, it's a scam, you might do nothing about it or you might go to the guards. Or you could right up and say someone is collecting under false pretences. I had one there recently where someone was collecting for the homeless outside a shopping centre every week. I knew a bit about the charities in that area but I'd never heard of that particular one. So I look up the register, no such charity. So I call the local guards and say there is a guy every week standing outside the supermarket collecting for this charity, have they got a permit? They are not a registered charity they shouldn't be there, we will drive down and have a word. So now we have somewhere to go, to ask is that a charity. It's tapping into people's emotions when the homeless situation is so bad.

The other problem we have in the sector is you will get fraudsters into the sector. They will try taking money off people and they can be very convincing. So if they say, 'I'm collecting for the poor children in Africa or for the homeless or for whatever it is, peoples instinct are to say, oh I'll give something to that.

So we have had a few prosecutions where people set up bogus charity shops and people would give free donations and the money would be pocketed. That was the first prosecution that the Charity Regulator got. It was a shop down in Sligo. They said it was a charity shop. This guy had a long record of fraud and chancing his arm for years. So you will get people that will prey on people's generosity and good spirits or lack of paying attention to, 'is this legit'?

We have had people that get lost in the cultivating themselves, they become the charity. It's all wrapped in their own personality. The story becomes about them rather

than what they were set up to do. They may have started out with good intentions and got lost along the way and suddenly they are the most important person. And they become the, 'aren't I doing great', 'aren't I a wonderful person doing all this good work'. 'Don't I deserve extra money or to get the charity to pay for my car'? Whatever it might be, there is a thing called the founder syndrome which can cause problems. The intent may have been good, but they lose sight about their about.

The other thing is people go on boards of charities because they might be particularly interested in the things they were connected and they may not fully understand their responsibilities as board members or they may not feel the courage to say this is wrong, we shouldn't be doing this, who are we really here to benefit. That sort of questioning is for the board member's and understanding that it's not for to be the cheerleader for the cause, it's to run the things well and put in proper structures and if things aren't done, if were losing sight or were suddenly chasing money because the government had a grant scheme and were doing this, but we were set up to look after X and now were doing Y, why are we doing that? Because there were grants going for it and funding going for it and it was easier to get that, but that's not what we are here for, that's not our core purpose. So try to re tell why we are here, why we still exist, who we serve and have we spoken to them. How do we hear the voice of the people we are serving? And those structures sometimes are not good, the, 'I think I know best', 'I know what you want' attitude. That might have been what I wanted ten years ago, but that's not what I want now and you haven't been listening to me, and you won't change. Part of that is how do we listen?

There is a sense of some of the times are too afraid to challenge very powerful people and not only in the charity sector.

My wife was talking there, they were having a visit from the CEO and it was like god was coming down. And nobody was afraid to say, well actually you're talking shite here because you're talking about a culture that doesn't exist anymore. I'm surprised my mother was very lippy, I'm surprised she didn't say anything. But its clear people don't feel the courage or the support structures there to speak out.

Part of it is we do need to have strong whistle blowing systems in place that are taking seriously and properly supported. That is a requirement. There now if I was talking to my staff and say if you saw something wrong, would you know how to deal with it? If I was doing something wrong, how would they challenge what I'm doing, because I'm the CEO and their staff?

So what approach? We have policies, but policies are no use unless people know how to use them and have access and are taking seriously. That if there was an incident that I was doing something wrong they knew how to get it raised with the board and the board would take it seriously and say ah Dermot is fantastic I don't believe you ad shut them down.

It's that process of getting a good healthy culture and being able to speak out and not being punished for speaking out.

We have a very bad record of whistle blowers in Ireland. People say, 'I see Maurice McCabe and the guards, he spoke out and look at what he's being through'. You have Tom Clonan the army, you had one or two in the bank, and they lost their jobs.

These are my role models and they stuck their necks out and suddenly their careers are ruined, do I keep my head down and say nothing, and if you do that bad things will prosper.

So it takes morale courage to speak up and speak out and that's where it comes back to saying good governance is doing the right thing.

If you're not doing the right thing and you're talking about all these fancy policies and code and it means nothing, you live it differently, well then you're a fraud. Your organisation is a fraud. It's hard to do the right thing all the time.

But if set out with good intent and you struggle along the way and say, 'ok we didn't get that right or we need to change that lets try fix it, because this is what were about and that's what it's about, getting the culture right, whether it's charity sector or any sector.

You need ask have we lost sight of what were about, 'are we believing in our own propaganda'? We have all these lovely policies and we have all these happy events, but really under the ground there could be things like sexual harassment happening, how do we handle that? How will handle thing when moments of truth happen in the organisation? It's how you handle it and what you learn from it and how you deal with it and if you deal with it in a good way you will learn from it. Its recognising no matter how good you are you will make mistakes and seeing this looked grand on paper or the reality of a real nasty difficult case came up and it was inadequate to deal with the situation, we need to say, 'what can we learn from that', 'how can we improve it'?

And it's the same if you see something going on in another organisation ask yourself, 'Could that have happened in our organisation', 'what can we do to prevent something like that happening', 'what can we learn'? It's a free pass, they're in trouble, but can we look at particular controls we have in our organisation.

If you look at the Gay, Lesbian network GLEN, there was issues there. What happened there? Fantastic organisation. Glen was set up to promote equality for Gay, Lesbian people and have been very successful from where things have started to where they have come and having one of the most world class case study of how to bring a campaign for social justice and bring it through and change society.

I remember voting in the 80's and I remember voting this time and it's a different world. From civil marriage right through to full equality it was a horrendous journey. But GLEN was a fantastic organisation over the years.

Some of the key people moved on, one key person moved down to spear head the movement in Australia, another one moved into a different organisation. So a new CEO came in and said there are some things going on here that I'm not happy with and that are not correct, so she brought it to the attention of the board and she reported it to the Charity Regulator and there was an inspection.

What happened was, Ciaran Rose was one of the founders of the Gay rights movements and former chair was still on the board oddly enough. Fantastic person Ciaran Rose, campaigner back in the 70', 80's and 90's, he decided in the last Seanad election to run to have a voice for Gay, Lesbian in the Seanad and he based his office in the GLEN headquarters. So what had happened now was GLEN had now become a political organisation which was prohibited under charity law.

They were providing services on behalf of the particular campaign which is not right and even thought Ciaran said he was refunding all the stuff he was still using the facilities and resources of a charity that they shouldn't.

I can see how it could have happened, it got blurred about wouldn't it be great with all the successes to have our own person elected in the Seanad. We are an advocacy for rights, we are not a political organisation and we have crossed the line for all good intentions now we are something different. Our charity law says we can't do it, we are now using charitable resources for a purpose that is not permitted under charitable law and the constitution and now we are breaking the law.

The Charity Regulator came in and said there wasn't any mal intent or any sense of fraud, it was a misguided evolution that led them and eventually GLEN was shut down.

That can happen organisations lose their way. Some of the things that came out later that the board that came out didn't look at the financial reports properly and didn't see all this expenditure going through so they didn't ask any questions such as, 'why are we doing this', they didn't join the dots. Again it's going back to the board to fulfil their duties of trustees', they didn't. Part of it was they weren't aware that they needed to do this and lacked the skills to do it. They got involved to promote gay rights but they weren't in there as financial controllers or anything like that, but that's part of the job.

3. What measures are put in place to prevent a breach of conduct and/or ethics within the organisation?

You need to have good policies in place, but part of that is reviewing them and testing how good they are and review them on a regular basis. There is no point in developing a policy in 2010 and now were in 2018 and saying it's still fit for purpose.

The other thing is when incidences come up and you look at them seriously that you have opportunities to report. So one of the things that in charities, particularly with small numbers of staff is that the board may only see one staff member, typically the CO. So the board will see me, I'm in there at the board meetings telling them all the things we want to do. There aren't many maybe other channels for other people to raise concerns or to highlight things. Really in good practice we would say that the board need to have opportunity to meet other members of staff

One classic way is our finance person would meet the committee of the board on finance, I'm not there.

So if he's any concerns about, 'I'm not happy with the spending that Dermot is doing, he's decided he's going off to Chicago and he's charging it to Carmichael for saying it's a training trip, but there's no training in it'.

By way of example, he can raise concerns to the board in the privacy of that room, where I'm not there sitting beside him glaring at him. So having robust channels of communication and openness and putting in those systems, Policies is the first thing, checking how good they are and making sure that people are aware of them.

We did our whistle blowing disclosure policy two years ago. For a lot of people it's up there. So we ask people if this sort of incident happened, how you would handle it. SO if you saw Dermot suddenly going away with all the flower pots from Carmichael.

Who would you complain to, who would you raise it with? I can't complain to Dermot because he's the one who's doing it. So who's the board, how do I contact the board?

So if they have the contact details of the board, the phone number, here are all the details of the board. You can contact them, first person you can reach is the Chair of the board, but most people even if have been told that they forget it.

Part of that is how do we keep those policies live and that they know that they have somewhere to go and with a confidential person and if they don't know how to do it, they know somebody else that can pick up the case for them and raise it.

The hard part is keeping policies live, so if everything has gone Hunky Dory for years and then there's a problem, what's this thing about a whistle blower policy, I say, 'it's in your handbook your saying, 'where's my handbook I haven't looked at that for ages, I don't know where I kept it so I don't know.

So part of it is making visible accessible and that there are channels that people feel comfortable to raise concerns and ultimately if there is anything in the charity sector, anybody can go to the Charity Regulator and don't have to go through their internal system. If something is going on in this particular organisation, I don't think it's right, so it's an anonymous complaint. The Charity Regulator will start probing and say, 'ok, let's see if there is any substance to this.

The charity regulator got about 500 expressions of concern last year. When they filtered it there were only about 40 that merited further investigation. Some of them weren't related to charity, some were frivolous and had no basis, and some were simple things that once they contacted the charity it was sorted. But then there were about 40 cases they have live.

Now that wasn't there before, it is now I don't necessarily have to raise an issue within the organisation. I have now got a channel, I can go to the charity regulator and there is a mechanism where I can record a complaint, I can phone in a complaint, I can email a complaint or u can write into them.

We would come across a lot of problems because were in trying to help organisations that have problems. So I had this new trustee came to me and said, 'I have just joined the board and I'm concerned that the chair person is defrauding the charity'. They are a small charity, tiny charity providing a charity to a particular niche people that need it at a particular point and time in their lives and he got involved with the charity because his child was affected. And he said, 'what do I do'? This is going to very messy how do you prove fraud and what resources have you got to prove fraud? You are going to have to report it to the Charity Regulator. He said, 'They are going to shut us down. I said, 'They may and they might not', regardless you have come across a serious concern if you think that there is fraud going on in your organisation and you need to and have a legal responsibility to report it.

You can't stay quiet now or you become part of the issue. So they went to the regulator and the investigated and it took 9 months of a lot of legal stuff and eventually the chair stepped down and now his court proceedings are pending.

It was a very complex and very traumatic process. The Charity Regulator were happy when the new trustees when they became aware of the problem they did the right thing by bringing it to the attention of the Regulator to have things addressed. So they weren't responsible for anything that happened in the past or were aware of it and were happy to let the charity continue as long as the strengthened their board, strengthened their processes and controls and learn from how this happened.

How this happened was that only one signature was on the accounts and the chair person could write the cheques to herself, could pay her grocery bills, pay her mortgage all those sort of things going on with no oversight. So when you have a very small organisation, primarily herself and her husband, family owned. The Regulator immediately said that's not what we constitute a board; you need to have a number of people that are independent of each other. So they employed the wrong guy essentially. They had about an annual income of about 70,000 per year to provide and distribute services to people. And the HSE wanted that service and they wanted to keep them open but they couldn't put their money into an organisation that was badly run.

4. In your opinion what are the most common types of misconduct seen within the non-profit sector?

Misuse of funds is a big thing. Somebody that says, 'ok, I'm going to buy myself a company car. Its saying I think I need a car because I'm the CEO and I need to drive around the country meeting people, is that good use of the charitable funds? Is that fraud or is that an appropriate use of charity funds. Now you need somebody to challenge that. It goes back to the sense of entitlement and over rewarding yourself for what you do. I might think my whole office might need redesigned, that I get a very plush office. Now that's not fraud in the strictest sense, but it could be a misuse of charitable funds. Because I got funders coming in and I want to impress and show them that this is very well run or I might not impress them as we have all this money coming in and this is where it's going, it's a fine line.

5. In the event of a scandal within the organisation what steps are taken to minimise damage to organisations reputation and effect on benefactor's donations?

Well the first thing they do when a scandal happens, every organisation have their crisis communication strategy. So what happens is they need to get out there and find out what happened, what caused it and establish facts quickly. Sometimes what happens is people deny and go into a bunker and say, 'no comment', the thing is to say what went wrong, why it went wrong, who do we need to tell about it, what changes do we need to make, what are the consequences of this?

You can have examples of situations of things you didn't know. For example, say you had bogus charity collectors, one of our groups here is Blood Bikes East, they courier emergency supplies to hospitals or people in their homes, volunteer only. The poor guy died in the Greece fires, he was on his honeymoon and his wife was badly injured. He was one of the volunteers in Blood Bikes. Within days we had this fraud Facebook Page collecting money for Blood Bikes East.

So in a crisis get up front be clear, if you don't know all the facts tell people that you will go away and get more information. What often happens is people send out a bland statement and they hope that it goes away, but it never does. So identify what caused it, was it human error, was it a break down in systems, were we wrong, was it fraudulent? What is the impact and what can we learn from it and who do we need to reassure?

For example Concern is a fantastically run organisation, back in the 80's, I don't know if you remember Father Ted, 'the money resting in his account'. The chairperson became aware of it, that there was money that should have gone into the charity account but it didn't it was diverted into the CEO's personal account. Concern relied heavily on public fundraisers especially then in the 1980's. So what do we do, do we keep it quiet and hope nobody ever learns of it. The chairman said no, this guy has

done the biggest damage to our organisation, he is fraudulent and this cannot be tolerated. They fired him and took him to court, so out in the open saying this is what happened, this is wrong. We have flaws in our system to best prevent this from happening again. Over time they built back trust, most people won't even remember that crisis with Concern. By their actions and what they did to reassure people and build from it. Now Concern is a highly respected international organisation at the moment.

The CRC incident broke in 2014. What happened was the people had developed a sense of personal entitlement. I'm worth it, so therefore I will do it. So the CEO was being paid ridiculous high salaries. A number of senior people on high salaries, the board was probably being picked by the CEO so you had all these cronies on the board. So it suddenly broke. You had staff on the front line providing important services for people with disabilities and some on close to minimum wage and not a whole lot more and then you had a CEO earning 500,000 a year and a huge pension. Totally wrong, there are so many things wrong within that organisation on a governance level.

So what happened is this service can't fail because there is so many people depending on it, so they cleared of the board, cleared of the senior management team and put a brand new team in.

So Stephanie Mahon is the new CEO and she says we have been through a near death experience we need to better control what we do.

A lot of this has assured family members, staff, as they were the ones who lobbied the fundraising and was at the front of it all.

So it happens everywhere, every company needs to have a crisis strategy and what are the building blocks of that communications. Who's your spokesperson? If that spokesperson is the one in the eye of the storm, who's your alternative spokesperson?

So for instance what if one of our group members because their independent was Console. What if Console was based in Carmichael centre, so if they're in Carmichael Centre then all Carmichael must be affected? How would we deal with that? Though we are preachers of good governance, we can only teach it and can't force them to do it. But once we see that they have done wrong we can kick them out.

6. In your opinion, what would you say your donors biggest concerns are and how are they addressed?

Our donors biggest concern was they money got wasn't spent for the purposes it was giving for. That it wasn't properly spent or it was fraud. So we need to ensure them that we have good controls, we have good accountability and good reporting. Our donors, we are subjected to audit, they come in here and go through everything, so we are highly audited.

So simple things about the quality of reporting, our annual reporting is very detailed, the more information the more people could ask and there questions are answered by our reports.

If you look at the organisations that are hiding stuff, they don't produce a whole lot of information, they don't tell you a whole lot. For me that's a warning signal. So be detailed and be frank and when you have a problem, don't try and hide it, they don't like surprises.

7. What steps are taken in order to build and maintain trust with donors?

Sometimes the thing with donors is very contractual, there're not interested in, to say this is what you applied for, you do it, and tell us when you're done, and they don't want any interaction in between. As long as you can say we got this one in and we can certify what it has done and the audits can confirm this.

For others they will say, 'ok tell us what you did; tell us what difference it made, what impact, what would you do differently.

So again it's having that dialogue saying, 'ok you give us this money, we thought that it would have this effect but it didn't, the reasons for this is this is what we think we should do if we're doing it again. So you have that communication with them channel to explain what you're doing, why you're doing it and if you come into problems we can fix it.

Like one small private philanthropy fund gave us 2000 to develop a E learning platform module. We were about to start and we discovered someone else had done it and it's already out there. So there was no point in spending that 2000 on something that's already there, so we went back and said, what we want to do is provide webinars online that we can provide training through volunteers centres around the country and can we use the 2000 to buy the kit and they said yes.

So if we hadn't of went back and spoke with them and said this is what we want to do with the money, then we have breached trust and that relationship is damaged and its unlikely they will be giving money in the future.

8. From where does your organisation receive its funding?

So I think we covered that. It would be Department of social Protection, Pubble would be the other one and we get a small amount of funding from them HSE because of the

48 organisations here, 34/35 are health related or disability or mental health related organisations.

9. Do you feel that as an organisation in receipt of state funding, that you are adequately monitored and held to account for the allocation of these funds?

Most definitely.

10. How do you choose what areas are allocated funding?

We have a charitable purpose, we are set up with a particular charitable purpose and our charitable purpose is to provide support to other charities.

What we see is a big need for training of charities in governance, so we're looking how can we improve that, how can we expand that? So that's part of the e-learning webinars doing training around the country, developing new courses, that's where we put a lot of our investments. Saying what sort of things can we do, can we upscale, educate and inform the charity trustees and the staff and organisations about the things they need to know about how to run their charity effectively.

11. How transparent is your organisation in its efforts to keep donors involved and informed about how their donations are spent?

We have worked hard over the years to establish a high level of good governance and through that transparency comes naturally. If we're doing things right, then we don't have anything to hide. In terms of transparency in relation to donors, we have always made it priority to keep donors involved as much as possible.

We have multitudes of information available to anyone who wants it available on our site and centre. From information on expenditure to our published annual audits.

12. What degree of scandal warrants outside intervention and release of incident details to the public and or authorities?

When you have miss-use of public funds then it warrants external investigation. The Charity Regulator needs to be informed and he needs to be alerted.

And then whether or not that goes public or not depends, the Charity Regulator investigates a lot of cases that will never be made into the public domain, but all these reports are published, and if you were determined they would be all on these websites.

If journalists don't pick it up then generally it's only a minor breach or it's a technical breach, if it's not a mortal sin, it's only a venal sin.

But then if there is misuse of funds , that's the big thing because you're breaching trust, you are being giving money whether it's from the state or the public or from a business for a particular purpose and you don't use it for that is breaching trust.

I was doing a session with a cathedral, they would have collection boxes in the church and one or two times they might get stolen, so do I really need to report that to the regulator? So you need to have some sort of threshold, if it was one of the boxes went missing every week then we have a problem and you need exercise a certain amount of judgement to say what controls are there and this is a systematic and we have to look at what can we do to minimise loss? Do we change the design of the boxes, do we have everyone just tap and go, so you produce less cash. If it's a big thing then you will have to report it, and if you conceal it your part of the problem.

13. Would you say a scandal in non-profit sectors affects donations both internally and across the board, and to what degree?

The problem is with the sector is, people tend to say, 'they are all the same', it has a ripple effect. So as I say Console was very damaging. People were disgusted rightly as to what went on. They said, 'they're all at it', and they tarred everyone with the same brush. Part of the thing is people don't understand is the sector is very varied.

For instance I had friends over last week for a barbeque and they were saying because I work for a charity they would have a go at the charity sector. Well I said, you work for a charity and you work for a charity, she says, 'I don't'. The person worked in Saint Vincent's Hospital, which is a charity and the other person worked for UCD and UCD is a charity so when your saying, are all charities the same so part of the thing is it's a big covering term and people don't understand what's in it.

I said 1 in 5 charities is aboard a school of management. I hear statistics saying, I don't give money to charity and I say well do you give money to charities and I say, well do you give voluntary contributions to your local school? So you are giving to charity.

What happens is, it does have a damaging affect much more so if it was a kneejerk reaction. A lot of people will say, 'oh charity is bad, I'm going to stop but a lot of them would have never giving anyway.

So then I say, what about Focus Ireland? People say, 'ah there great, I'll help out, I'll always contribute to them'. 'I know them, I have an involvement with them and I see them, so their fine'. 'The rest of the others, their shite, they are only out too get what they want'.

So they can generally say it's bad and their all bad, but when you relate it back to the individuals that they have some connection or some knowledge of it they can say well they are fine, but it's all the others.

So part of the things is to try and reassure, yes this is wrong and charities don't want the Consoles in charity. They are very damaging; they are a Cancer on the sector. We want the regulator to route those out and say when there's bad that has to be seen to be decisively dealt with. It needs to be a warning for others that this won't be tolerated and there are mechanisms now to bring that to account.

Part of that is keeping that conversation going with your supporters.

The other big thing is people think a lot of the support charities get is from the public.

For some organisations it's a big part of what they do, but for most they never get a penny from the public or they get very small amount so it's doesn't affect everybody when there is a crisis.

For those that in the front line it does affect them, so if you say like Irish Cancer Society the was a controversy over the CEO's salary of over 120,000 and at the time they were looking at maybe having to cut back nursing care, so it was an easy target. It was just right before they were doing Daffodil Day. It damaged them, people were saying, 'am I going to go and give money to buy a Daffodil and where is that money going to'? In terms of proportional things it was tiny but it was very damaging. There was nothing wrong, in terms of money that was debatable thing. Was it too much or too little?

But the message was out there; all the CEO's out there are on the gravy train. You don't go into the charity sector for the money; it is not well paid compared to other professions.

There is this thing were people say they should all do it for free, which is another ridiculous notion. Some charities employee nurses, so should they say well I work for a charity, should I not get paid?

I have these arguments with people on a regular basis. I say would you prefer to have organisations with ill intension, amateurs with no skills or put in somebody that will have it well run and effective and get the results that you want.

I say you should judge a charity by the difference they make, the outcome they have, the results they achieve and that you're happy that they are robust.

But focusing in on trivial sorts of things like they get paid, now some of it was crazy and that's for the small niche and it doesn't do the sector well when you have people on huge salaries like in the CRC, that was a scandal. And a new CEO has gone in; a packet of around 90,000, she's done a great job Stephanie Mahon, if you could get to talk to her that would be good.

Transforming an organisation or even research something she has written a few things about transforming CRC; how do you recover from a crisis? If you can even looks at some of the talks she has giving.

14. What is the vetting process for volunteers?

We have taking a policy that all staff here from CEO down has to be Garda vetted. We don't have volunteers per say here, well we have one volunteer. That person covers

one day at reception, he does one day a week and he's retired, so we did the Garda vetting.

It depends on the organisation some of them have really robust recruiting systems.

I don't know if you have ever heard of the organisation Ruhama, they worked with women involved in prostitution and sex trafficking, quite a complex, emotional area.

They would have quite a high number of volunteers and some of them would go out with them in the van at nights bringing tea and sandwiches and providing counselling services and things like that. So it can be very difficult, very traumatic so they would have a very rigorous process for recruiting, screening, supporting, evaluating volunteers.

Because you might say I'd like to do it but you may not have the right skills or the right mentality for it. So part of that is that you have good rigorous recruitment processes for that.

I know I think it's either Simon or Saint Vincent, they have a training programme that DIT approve for them, so they train their volunteers in dealing with situations. Because if you're out and you're dealing with people with chaotic life circumstances that are vulnerable and how do you deal with it, how do you manage and the emotional toll.

Good organisations will have robust processes for vetting, most now will do Garda vetting. Most will have an induction process and training and support.

Volunteer Ireland has lots of training and support and most organisations can access that and maybe not all do.

15. Has your organisation ever used key figures and/or individuals with celebrity status to boost and encourage donations?

We had Joe Smith, the rugby coach speak at a breakfast fundraiser. If we ran the breakfast without Joe Smith nobody would turn up. But we tried to get one for this year but we can't get anyone.

16. Do you feel that the ease of access in setting up charitable organisations in Ireland is one of the driving causes behind incidents of misconduct within the organisation?

Have you tried set up a charity? It is very difficult to set up a charity now, you would need to be running nearly two years before you get charitable status.

I had this woman come into me she was trying to set up a charity. She lives out in the Blanchardstown area and she wanted to set up in the African community, Big Brother, Big Sister to look after younger ones to help them integrate into the community and all the rest of it. She said, 'I keep getting rejected'. Part of it would be English wouldn't be her first language, but the other thing was she was saying that their charitable purpose was relief of poverty and I said that's problem here, what your doing is not relieving poverty here, what your doing is quite good, but what you need to be able to show is what your doing is of public benefit to your community. Then you need to say who's on your board, what background they have got, what kind of skills, how will the Charity Regulator know that this organisation will be properly run. So the test to get registered now is difficult.

Funding is not an issue, the issue is have I got the right people involved. It not just me, I have a great idea I want to set up a charity. Who else is involved, what structures have I got in place. If everybody is volunteering, which a lot of charities are volunteer

only, 30/40% of charities have no staff. So have I go the right people involved to be able to show what I'm going to be doing and this organisation is not going to be dealing with big money and were trying to get a network of older kids helping smaller kids.

Now the big thing is dealing with kids is Child Protection issues what kind of policies have you, what sort of skills have you to make sure you don't end up having child abuse.

So the test is to try and get registered is not something to write in I want to become a charity. That has changed quite a bit.

17. In your opinion, giving recent controversies surrounding high paid CEO executives, do you feel that the induction of an external independent third party to determine salary level pay-outs is necessary?

There has being surveys of salaries, you see again this is the myth that is out there. I don't know if you are familiar with Benefacts, they did an analysis if salaries in the sector. It showed based and financial accounts, you see you have to report the salaries in your annual financial accounts, it's a legal requirement. So your accounts are what the salaries that are being paid and you have to report what the senior people are being paid in bands.

When you strip out the UCD's and the Saint Vincent's Hospital which are not real charities, if you took those top 3% out and say the average salary for a CEO is about 60,000 or less. So there is independent evidence to show but the media are not interested in that story.

There is very few CEO's in the charity sector earning over 100,000. For instance you had Angela Kearns she was in controversy because she was on about 2/300,000 of a

salary. They have a business that has a turnover of about a 100,000 million. So this is a CEO of a 100,000 million company and a lot of the money they would have earned themselves and they would have contracts, so is that on the high side or excessive? Maybe, so what's the scale of operation that this person is running, so if you look at all the CEO's running what's the average salary turnover and how they compare?

So the media zoning in and they do a sample of around a 100 CEO's and there is over 9000 charities, so are they looking at all the ones that don't get paid or do it for free.

The charity regulator done a survey social impact of charities, published about two weeks ago, there is about 300,000 volunteers in the charity sector so if you set out minimum wage, that's about 600,000 million a year/If you set an average industrial wage its 1.5 billion of benefit that volunteers are giving to the sector. But you don't see the people talking about this; it's a very small minority.

So I would welcome and independent to say what is the true position and the story would be very different than the myth in the newspapers are. They only target people, like my salary is revealed in our annual report and I have never been asked by a newspaper what's my salary because it doesn't fit the story.

18. In the event of an NPO being disbarred from operating due to a form of misconduct, how likely is it that the same charity can begin operating under a new alias?

That wouldn't happen.

19. How much money is lost to fraud and or misconduct within NPO's every year?

I wouldn't know.

20. In your opinion, would you say that occurrences of fraud and/or misconduct are more common in bigger organisations?

Fraud happens in every organisation, public or private. It all bars down to controls.

So say here, 75% of our money is salaries, so were left with that other 25%. So where could the fraud happen? The he fraud here is ok. So if we set up a dummy person, how would we do that? We would need a conspiracy of more than one person to do it.

Do we have the controls? Always cash is always a big thing, so always make sure your cash controls are big.

So like the case I talked about earlier, where there chair was writing her own cheques, there was nobody else involved no separation. Somebody had to approve it and someone had to counter sign it.

I don't think across the country it's a big problem, there will always be cases of fraud, and you will always have people that will defraud. You will get frauds in banks, boutiques so it happens, but I don't think it's particular to the non-profit sector. I think probably because we will be audited more than other organisations by external auditors that's its maybe less likely to happen, but I have no evidence to say.

There hasn't being to many issues of fraud, there has being a few, but in the scale of things it's being quite limited. The danger is you will have fraudster attracted to it, but they tend to be more small scale. For instance, you wouldn't have it say in Barnardo's.

A lot of people are involved in an organisation because they are connected to the cause and if they see somebody doing something wrong, they are not going to say, 'ah well on ya', their going to report it. So that's a child is not get a service because you have being defrauding.

I think most frauds tend to be individuals rather than conspiracies. so it's having the robust systems in there to cross check, that you have segregated the duties and that you do keep checks on things going on.

So I don't think its particular issue in the charity sector. Yes there is fraud happening in charity sector, there is fraud happening in the banking sector, fraud is happening with solicitors stealing client funds. The Law Society have their own investigation system. But does it stamp it out? No, because sometimes people get into difficulties like gambling or debt and then they try and cover their tracks. I think its human nature. I don't think that it's particular, the bigger the organisations you will have more resources.

A lot of mid-size organisations don't have an internal audit function because they can't afford it. So you could say the mid-size ones are more risk than the bigger ones, because the bigger ones have systems to try and prevent financial abuse or control of fraud happening.

End.

Fig.5

Participant Questionnaire - Public

Voluntary Organisations and how they rebuild relationships after Scandal

Name:

1. Age 18 – 24 [] 25 – 34 [] 35- 44 [] 45-54 [] 55 and over [] Prefer not to say [].

2. Gender Male [] Female [] Prefer not to say [].

3. How often would you donate to charity and through what medium?

4. Giving the overflow of charities in the industry, duplication of many organisations operating for the same cause is highly common, what key factors help you decide one from the other?

5. Does the presence or representation of well-known key figures in charitable organisations influence your willingness to donate?

6. Have you or someone you know experienced acts of misconduct when dealing with a non – profit organisation, and if so what was your experience?

7. If ‘yes’ to above and do you feel it was remedied to a degree that you would continue dealing with said organisation?

8. How likely are you to continue or to start donating to an organisation that has had previous reports of misconduct within it, but has made notable efforts to address the issues(s)?

9. Do you feel non-profit organisations need to be more transparent in their workings and use of donations?

10. Do you feel that the ease of access in setting up charitable organisations in Ireland is one of the driving causes behind incidents of misconduct within the organisation?

11. Do you feel there should be stronger vetting process for volunteers in order to safeguard the organisation?

12. In your own personal opinion, how can organisations such as non-profits build and maintain trust with its customers?

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