

An exploratory study to investigate the impact of increased governance and compliance requirements on talent management strategies within the not-for-profit sector with a specific focus on employee engagement

by

Louise Mullins

A Dissertation submitted to the National College of Ireland in partial fulfilment of the MA in Human Resource Management

Submitted to the National College of Ireland, August 2020

Abstract

The not-for-profit sector is lobbying for change following significant increases in governance and compliance requirements within the sector over the last number of years. The need to be transparent and accountable is not contested, instead the sector is calling for a streamlining of compliance requirements and additional resources to meet growing demands within a sector which was impacted by funding reductions during the last recession and has delivered outcomes on stagnant funding since these cuts.

Through an in-depth review of the current research and literature pertaining to talent management strategies and employee engagement, the researcher established the importance of both of these concepts with the not-for-profit sector and discovered that the reach of the impact of increased compliance and governance requirements is not researched. To address this the research problem sought to identify if talent management strategies and employee engagement are impacted as a result of increased compliance and governance requirements in the not-for-profit sector.

Through a subjective lens, the researcher conducted semi-structured interviews with senior management from 8 not-for-profit organisations. The interviews explored the lived reality within these organisations as a sample for the sector and also the perceptions of the wider sector based on the expert knowledge of those working within the sector.

The findings indicate that although the increased governance and compliance requirements do not impact on the implementation of talent management strategies, they impact on core elements of these strategies by diverting the attention of senior management from strategic planning which is core to good governance. As a result the focus is on administration, and at times survival instead of a strategic approach to employee engagement through staff development, job satisfaction and culture creation. The most damaging implication identified being the lack of retention of staff. To this end the researcher recommends lobbying for change to include training on new governance and compliance requirements and a shared resource to meet these requirements as well as a system to avoid and unnecessary duplication of resources.

Submission of Thesis and Dissertation

National College of Ireland

Research Students Declaration Form

(Thesis/Author Declaration Form)

Name: Louise Mullins

Student Number: 16120973

Degree for which thesis is submitted: MA in Human Resource Management

Title of Thesis: An exploratory study to investigate the impact of increased governance and compliance requirements on talent management strategies within the not-for-profit sector with a specific focus on employee engagement

Date: 19 / 08 / 2020

Material submitted for award

- A. I declare that this work submitted has been composed by myself. o

- B. I declare that all verbatim extracts contained in the thesis have been distinguished by quotation marks and the sources of information specifically acknowledged. o

- C. I agree to my thesis being deposited in the NCI Library online open access repository NORMA.

- D. ***Either*** *I declare that no material contained in the thesis has been used in any other submission for an academic award.

Master of Arts in Human Resource Management from the National College of Ireland

Acknowledgements

Firstly, I would like to thank the research participants who took time away from demanding roles during a time of chaos to participate. To my supervisor Rachel Doherty, thank you for your support and guidance which helped me immensely.

I would also like to thank all of the incredible people who have supported me throughout the last two years, not all of whom are named below.

To my family, your constant support and encouragement has helped me to get to where I am today so thank you and I love you all. Mam, you were and are always there for a hug, to provide inspiration or advice when needed, thank you.

To my colleagues for their understanding and support, thank you.

Thank you to Michael and Jenny, the last two years would have been a struggle without you both.

A massive thank you to D for your constant encouragement, patience and badgering. I promise no more late night formatting!

Finally, Dante. Words will never be enough. I love you \$. Thank you for being you.

Table of Contents

Abstract	i
Submission of Thesis and Dissertation	ii
Acknowledgements	iii
Table of Contents	iv
List of Figures	viii
List of Tables	ix
List of Appendices	x
Chapter 1 – Introduction	1
Chapter 2 – Literature Review	5
2.1. Introduction	5
2.2. Talent Management Strategies	6
2.3. Importance of implementing Talent Management Strategies	7
2.4. Barriers to implementing Talent Management Strategies	8
2.5. Employee Engagement	10
2.5.1. Definition	10
2.5.2. Models and Theories of Engagement	11
2.6. Drivers of employee engagement	12
2.6.1. Employee engagement in the not-for-profit sector	14

2.7. Conclusion.....	15
Chapter 3 – Methodology.....	17
3.1. Research Problem.....	17
3.2. Research Objectives.....	17
3.3. Research Background	17
3.4. Research Philosophy.....	19
3.4.1. Ontology - Subjectivism.....	21
3.4.2. Epistemology - Interpretivism.....	21
3.5. Research Approach - Inductive Reasoning	22
3.6. Research Purpose - Exploratory.....	23
3.7. Research Design	24
3.8. Research method – Inductive	25
3.9. Sampling - Non-probability.....	26
3.10. Data Collection	28
3.11. Validity, Reliability and Bias.....	29
3.12. Ethics.....	30
3.12.1. Anonymity and confidentiality.....	30
3.12.2. Consent.....	30
3.13. Demographics:.....	31
3.14. Interview format	31
3.15. Data Analysis.....	32

3.16. Limitations.....	32
Chapter 4. Findings, Analysis and Implications	34
4.1. Core findings.....	34
4.1.1. Employee motivations for working in not-for-profit sector.....	34
4.2. Talent Management Strategies.....	35
4.3. Themes.....	35
4.3.1. Job and role satisfaction.....	36
4.3.2. Leadership capacity	39
4.3.3. Impact on resources.....	44
Chapter 5. Discussion, recommendations and conclusions	49
5.1. Discussion	49
5.2. Limitations.....	50
5.2.1. Data	50
5.2.2. Limited literature.....	50
5.2.3. Choice of research design.....	50
5.2.4. COVID-19.....	51
5.3. Personal learning statement	51
5.4. Conclusion	51
5.5. Recommendations.....	53
5.5.1. Recommendation 1 - State funded shared resource for governance and compliance	53

5.5.2. Recommendation 2 - Not-for-profit reporting portal.....	53
5.5.3. Recommendation 3 - Job design.....	53
5.5.4. Recommendation 4 - Training and Development.....	54
5.5.5. Further research.....	54
Bibliography	55
Appendices	66
Appendix 1 - Consent form	66
Appendix 2 - Participant information sheet	69
Appendix 3 - Guide research questions.....	73

List of Figures

Figure 1 - Overall funding by source in 2018 of participating organisations	3
Figure 2 (Kahn, 1990) Model of Employee Engagement.....	12
Figure 3: More frequently used techniques for generating and refining research ideas (Saunders, et al., 2015, p. 31)	18
Figure 4: Research onion - (Saunders, 2015, p. 124)	20
Figure 5: Selecting a non-probability sample (Saunders, 2009, p234)	28

List of Tables

Table 1: Organisation interventions into culture creation.....	42
--	----

List of Appendices

Appendix 1 - Consent form.....	66
Appendix 2 - Participant information sheet.....	69
Appendix 3 - Guide research questions	73

Chapter 1 – Introduction

“The not-for-profit sector is at breaking point” (Flynn, et al., 2018) is the opening line to a letter penned to the Irish Times by a coalition of seven Irish Charities in 2018. The aim of this letter was to highlight the inability of not-for-profit services to continue to provide the same level of service within a sector which is experiencing increased governance and compliance requirements without additional resources to implement them. The cost of compliance for these organisations in 2017 was identified as between €500,000 and €1.5 million per charity, however no additional resources were allocated to offset these costs (Flynn, et al., 2018). This is a sector wide issue which impacts on the distribution of resources within not-for-profit organisations.

The not-for-profit sector is subject to a range of legal and regulatory obligations depending on their activities, mission and the manner in which they are established. These include but are not limited to:

- Statutory returns to the Revenue Commissioners,
- Compliance with General Data Protection Regulations 2018 (GDPR),
- Compliance with the Health and Safety Authority,
- Compliance under the National Vetting Bureau Acts 2012 to 2016,
- Compliance with employment law legislation,
- Compliance with the Lobbying Act 2015,
- Compliance with the Charities Governance Code 2019,
- Compliance with the Company Act, 2014.

The Wheel (2019b), a national association for charities, community and voluntary groups and social enterprises, outline that there is an increase in the legal and regulatory requirements in which not-for-profits operate and state that the complexity of the environment coupled with the duplication of reporting is putting additional pressure on organisations. Research finds that there is a need to avoid duplication in reporting and a resulting recommendation was made that the Charity Regulator should support efforts to streamline compliance requirements and reduce the duplication of reporting, possibly through a centralised reporting structure (Charities Regulator,

2018b). Grant Thornton (2019) identifies that the increase in compliance and governance requirements within the charity sector is putting pressure on organisations in terms of additional costs, time and manpower and furthermore outlines that duplication in reporting is resulting in the diverting of resources from frontline activities due to the lack of personnel to manage compliance.

As well as these legal and regulatory requirements, there are a number of factors which have led to an increase in compliance and governance within the not-for-profit sector. Organisations receiving public funding are accountable to their funders to ensure that the funding is spent in the manner in which it is intended. A report by Indecon (2019) outlines that it is recognised that State funded services incur a cost to comply with funder requirements, internationally a grant to assist with these requirements is paid by the funder, however in Ireland these costs are borne by the organisation receiving funding which is identified as putting pressure on these organisations.

Furthermore, the charity sector in Ireland has come under scrutiny over the last number of years due to the emergence of numerous scandals including the mismanagement of charitable donations within the CRC which contributed to a pension fund for a former CEO (Irish Independent, 2014) and the misuse of funding by former Console CEO (O'Regan, 2016). Research by McAllister (2018) identifies that scandals such as these have had a negative impact on the reputation and public image of not-for-profit organisations which impacts on funding. Furthermore, as illustrated in figure 1, Anderson, Dermody and Isard (2019) outline that the charity sector is heavily reliant on donations as those surveyed stated that almost 15% of their income is received through donations suggesting public perception is critical to ensure these donations continue to be received.

Funding Source	Average % of Funding
Government	63.3
Donations	14.6
Membership	3.2
Deposit interest	0.1
Fees	9.1
Other¹⁰	9.8
Total	100%

Figure 1 - Overall funding by source in 2018 of participating organisations

The development of the Charities Governance Code (2018a) increased regulation in the sector to ensure accountability and transparency of organisations to their stakeholders. Although the code is not mandatory to all not-for-profits as it relates to those with charity status only, the working group leading its development recommended that it should apply to not-for-profit organisations as it represents best practice (Charities Regulator, 2018b).

Despite the impact of increased governance and compliance requirements, research highlights that organisations within the not-for-profit sector are in favour of improving standards by implementing good governance standards however concerns are identified in relation to the ability of not-for-profit organisations to ensure compliance and continue the same level of service provision within limited resources, without an impact on frontline services (O'Connor, 2019). The reallocation of resources to governance and compliance impacts on both the frontline services and the support and development of those providing these services.

This increased governance and compliance has had a direct effect on organisations' Talent Management strategies, specifically employee engagement. Talent management strategies focus on all aspects of employee management, from recruitment to retention of employees, and are a tool for organisations to ensure that they have the right people at the right time to respond to the organisation's requirements (Armstrong, 2016). Employee engagement is a vital element of any talent management strategy as engagement increases productivity and can lead to better retention of employees. Research by Amarach (2017) highlights that the public believe that salaries of those in the charity sectors are too high, that altruistic

motivations should be more important than remuneration to staff in this sector and that charities should be utilising volunteers to provide the majority of their work. This is contrary to the findings in the same study which identifies that the public view is that charities should be providing a professional, top-quality service which is achieved through staff investment. This public perception points to an opinion that talent investment is not important in the not-for-profit sector however a lack of investment in staff has a negative impact on retention. Public perceptions are vital to the not-for-profit sector as organisations are reliant on public funding.

Resources are required to implement talent management strategies however resources allocated by funding agencies cover the cost of core work to deliver on mission, not talent development. The Charities Governance Code highlights that good governance assumes organisations have the elements of a talent management strategy in place such as recruitment plans and training and development plans but this is not always possible within limited resources (Charities Regulator, 2018a).

Whilst academic work on talent management strategies is increasing there remains a lack of research conducted into the link between these strategies and the increased governance and compliance requirements. This dissertation responds to the gap in the literature. The researcher investigated talent management strategies within the not-for-profit sector with a focus on employee engagement and how these are impacted by additional governance and compliance requirements. Using a qualitative research approach to investigating talent management strategies, employee engagement and increasing governance and compliance requirements within the not-for-profit sector, the researcher could demonstrate the lived reality for organisations when responding to changing requirements.

Chapter 2 – Literature Review

2.1. Introduction

In May 2019, the Central Statistics Office reported that unemployment was at 4.4% in Ireland which is classified as full employment (CSO, 2019). The shortage of available talent due to full employment and the globalisation of markets increases competition for talent acquisition resulting in a need for organisations to develop talent management strategies which are strategic approaches to the recruitment, engagement and retention of talent.

The implementation of talent management strategies enables organisations to be proactive in ensuring they have the best talent to achieve their mission. This is equally as important within profit driven organisations as not-for-profit organisations as both set goals, and aim to achieve these goals, through the work of their people. Research identified that organisations with talent management practices which focus on the human resources within an organisation, and identify a commitment to this resource, report having employees who are not only more engaged but also are retained by organisations (Corporate Executive Board, 2004).

Employee engagement decreases the risk of turnover ensuring retention of talent within the organisation. Turnover of staff impacts on organisations in numerous ways such as the monetary and psychological costs (Huang, et al., 2006), readjustments required within teams and the organisation (Chhabra N. L. and Mishra, 2008), loss of organisational knowledge and work disruption (Allen, et al., 2010).

Not-for-profit organisations often work on behalf of the State to provide services which are not provided in other sectors, often due to their lack of profitability. Due to numerous factors such as the dependence of this sector on public funding through both the State and public donations, there is a high level of accountability and transparency expected by external stakeholders.

“Good governance involves putting in place systems and processes to ensure that your charity achieves its charitable objectives with integrity and is managed in an

effective, efficient, accountable and transparent way.” (Charities Regulator, 2018a, p. 5)

Maintaining good governance ensures that an organisation has robust internal policies, systems and processes in place to be compliant with external regulatory, legal and funder requirements. As not-for-profit organisations are funded through public funding, good governance is essential for the continuation of funding as it provides accountability and transparency in relation to the allocation of resources.

The majority of the literature relating to talent management strategies focuses on the for-profit sector (Poocharoen & Lee, 2013), however the limited literature pertaining to the not-for-profit sector stresses the importance of proactivity in relation to developing strategies to ultimately ensure social missions are achieved.

Accordingly, the literature review will explore the potential impact on organisations of the increase in compliance and governance requirements in the not-for-profit sector with a specific focus on employee engagement and document why research into their impact on talent management strategies and employee engagement is of importance for practitioners.

2.2. Talent Management Strategies

Talent management systems are in place in most organisations, although they are not always recognised as formal strategies (Kamil, et al., 2011). There is no single definition of talent management as authors define it according to their own understanding (Lewis & Heckman, 2006; Aston & Morton, 2005).

The theory underpinning talent management is concerned with identifying the talents of an employee and helping that employee to grow and use these talents to the competitive advantage of the organisation (Scullion, et al., 2010). Israelite’s definition of talent management concurs with that of Scullion et al., (2010) stating that it is “the collection of things companies do that help employees do the best they can each and every day in support of their own and the company’s goals and objectives.” (Israelite, 2010, p. 233). Using Israelites (2010) description of talent management, a strategy

should not solely focus on what is required to achieve the goals of an organisation, but also a focus on the employee and their fulfilment.

Kamil et al., (2011) elaborate on the above definitions by suggesting that there are two streams of thought on what is involved in talent management, the first being the functions and practices within the human resource department which are applicable to employees and the second is the present and future ability of an organisation to reach its goals. Therefore, implementing a talent management strategy is a proactive investment in employees to the benefit of the overall goals of the organisation.

Bussin (2014) furthers the importance of the proactive nature of talent management strategies by identifying their primary function as the ability to attract, engage and retain talent and require a proactive and planned approach to implement. The objective of these strategies is to ensure that employees are effectively managed to encourage them to grow to their full potential by developing the necessary skills identified for the role and to keep employees engaged and motivated resulting in employee retention. Armstrong (2016) suggests that talent management strategies are essential as they help an organisation to achieve its end goal by understanding and responding to its needs which ultimately allows the organisation to grow and remain competitive. Talent Management strategies are therefore crucial to organisations in carrying out their mission as they ensure organisations are equipped with the personnel required to meet their needs.

These explanations and research provide a clear and simple description of talent management strategies as a tool to enhance organisation outcomes by investing in individuals which forms the basis of this study.

2.3. Importance of implementing Talent Management Strategies

The importance of implementing talent management strategies is something which has been established throughout the literature and research to date. Within a growing economy in which competition for staff increases, not-for-profit organisations must rethink their attitude to human resource management, which historically was a viewpoint that human resource management was a feature of for-profit organisations only, to ensure that they remain competitive in attracting and retaining staff (Von

Eckardstein & Brandl, 2004). Stahl (2013) supported this by outlining that within the current employment climate, in which a war for talent exists, not-for-profit organisations need to be better resourced by funding agencies for talent development, to not only attract and retain employees, but also as this will contribute to the skills of the workforce which ultimately influences social change. The work of Chandler, Russell and Putnam-Walkerly (2012) is in line with Stahl (2013), additionally they argue that for meaningful change to occur within the sector funding agencies need to invest in a long term development plan for talent, not just one off training programmes but a systemic approach to developing leaders and other employees within the not-for-profit sector. King (2017) furthered the research into the importance of implementing talent management strategies by focusing on the employee, concluding that a strong system of talent management which includes a talent development element is essential to ensure that employees see the organisation's commitment to talent development is in line with its overall strategy.

2.4. Barriers to implementing Talent Management Strategies

All organisations require funding to carry out their purpose. In the not-for-profit sector this is obtained through various sources which includes donations, fundraising, funder agreements and earned monies through the activities of the organisation. Due to the dependence of not-for-profit organisations on external funding, the capacity to implement talent development strategies is limited.

In their research, Chang, Huang, and Kuo (2015) highlight areas which affect the ability of not-for-profit organisations to design talent management strategies which includes human resources relating to capacity and workload, and financial environment relating to financial instability. The dependence on year to year funding agreements creates an inability for not-for-profit organisations to strategically focus on talent development. This negatively affects the ability of not-for-profit organisations to attract and retain talent which results in a further strain on resources. This finding was supported by Ban, Drahnak-Faller and Towers (2003) who found that organisations reported that the restrictions imposed by funding agencies limited the use of resources on management functions such as human resources. Novick O'Keefe (2015) advanced this theory by identifying that the allocation of funds from direct provision of

services within not-for-profit organisations is taking away from the purpose of the organisation and straining their already limited funding. This is echoed by The Wheel (2019c) in their Budget 2020 submission which identifies a need to introduce a multi annual funding arrangement on a three year cycle which will assist organisations with future planning in which they could enable not-for-profit organisations to more effectively recruit and retain staff.

When examining accountability in the not-for-profit sector, Ebrahim (2003) found that accountability is also an additional factor which negatively affects organisations ability to successfully implement talent management strategies. Ebrahim (2003) found this to be the case when the organisation's focus becomes fulfilling the short term reporting requirements of the stakeholder instead of allowing an organisation to future plan in areas such as talent development.

These issues are compounded by the low unemployment rate further added to difficulty in attracting and retaining top talent. It is therefore crucial that not-for-profits must invest in talent to ensure they remain viable and competitive. However, this is difficult within the not-for-profit sector as funding within the sector is restricted with an expectancy of the majority going to frontline services.

The literature revealed that due to the dependence of not-for-profit organisations on external funding, their ability to implement talent development strategies is limited. The not-for-profit sector in Ireland is also impacted by the increased governance and compliance requirements and duplication of reporting due to the complex funding streams within not-for-profits. This is a more significant issue for organisations with multiple funders as these organisations are required to report information to each funder in a different way. Not-for-profit organisations are further impacted by new statutory regulations and legal requirements resulting in increased administration at management level which reduces time for strategic development.

Having established a strong understanding of talent management strategies and the barriers to their successful implementation in the not-for-profit sector it is next

necessary to explore the research conducted into the key drivers of employee engagement in order to ascertain their importance in a talent management strategy.

2.5. Employee Engagement

2.5.1. Definition

Finding a single definition of employee engagement is as complex as finding a common understanding of its impact within an organisation. Kahn (1990) provided the first academic framework for employee engagement and described engagement as “people employ and express themselves, physically, cognitively or emotionally during role performances” (Kahn, 1990, p. 694). This concept is the foundation for employee engagement studies.

Interest in employee engagement increased, the range of definitions and understanding of engagement expanded. Employee engagement is described as “a positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption.” (Schaufeli, Salanova, Gonzalez-Roma and Bakker (2002, p. 74)). This definition is the most used within literature relating to employee engagement according to a study by Bailey, Madden, Alfes and Fletcher (2015). An engaged employee is a person who feels involved in the organisation and work, passion for the role, committed to the organisation which are evident through their work (Mone & London, 2009). These definitions focus directly on the employee and their levels of empowerment, motivation and engagement. Conversely, Robinson, Perryman and Hayday (2004) differ in their focus, stating that engagement is “A positive attitude held by the employee towards the organisation and its values. An engaged employee is aware of business context, and works with colleagues to improve performance within the job for the benefit of the organization” (Robinson, et al., 2004, p. 9), a definition which is more organisationally focused, placing its needs at the forefront.

Wegner (2011) outlines that employee engagement and retention are closely linked with the former having a direct impact on the latter. Mathis and Jackson (2008) support this stating that employee engagement is the method of encouraging an employee to continue to work within the organisation. Retention benefits organisations as it retains

knowledge, minimises disruption to teams and avoids the costs associated with recruitment.

Despite the varying definitions and understandings of both how to engage employees and why employers should engage employees, the commonality within the literature is that at a basic level employee engagement is a psychological state in which the employee is positively connected to the employer. Furthermore, there is an agreement across literature that employee engagement has a positive impact on organisations and individuals either directly or indirectly. A focus on employee engagement is therefore an essential aspect within a talent management strategy.

2.5.2. Models and Theories of Engagement

A seminal work in the study of engagement is the (Kahn, 1990) Model of Employee Engagement. (Kahn, 1990) outlined that certain psychological conditions are required for engagement as outlined in figure 2. These psychological conditions; meaningfulness, safety and availability are linked to elements of employment through work elements, interpersonal relationships and individual interferences (Kahn, 1990). The concept of meaningfulness is described by Kahn as “feeling that one is receiving

a return on investment of one's self in a currency of physical, cognitive, or emotional energy" (Kahn, 1990, p. 703).

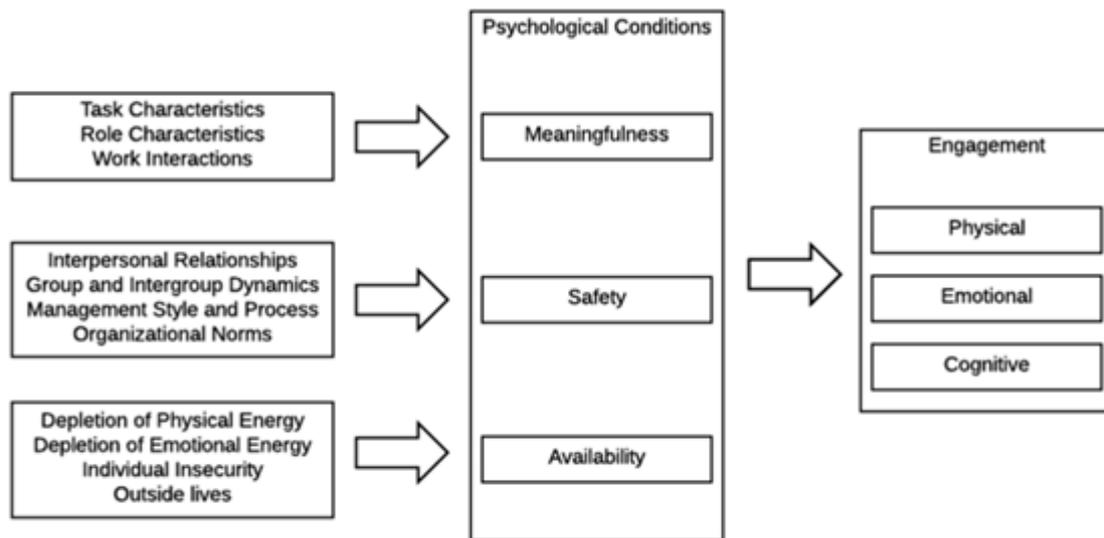


Figure 2 (Kahn, 1990) Model of Employee Engagement

Furthermore, social exchange theory suggests that people use rational decisions when making choices about their relationships, including employment relationships, based on an exchange process (Saks & Gruman, 2014). The employment relationship is identified as a two-way interdependent relationship in which an employee feels an obligation to an employer for resources provided in the relationship and if there is a breakdown in this balance it will result in a disengaged employee (Saks & Gruman, 2014). Therefore, employee engagement is identified as being a two-way process with potential for positive outcomes for both the employer and employee.

In the context of this research the requirement for meaningfulness is particularly important as the research investigates the potential impact of the increase in compliance and governance on employee engagement which is potentially impacted by meaningfulness of work and mission alignment.

2.6. Drivers of employee engagement

Bailey et al. (2015) assessed the results of 214 studies relating to the factors which impact employee engagement and concluded that there are 5 factor groupings which they describe as the antecedents of employee engagement: psychological states; job design; leadership; organisational and team factors and organisation interventions.

These factors which are required for employee engagement can be linked to the various theories of engagement including the Jobs Demands-Resources model (B. & Evangelia, 2007) and the Utrecht Work Engagement Scale (Maslach, et al., 2001) and are evidenced through research Bailey et al. (2015).

Individual psychological states are mostly attributed to positive perceptions of a person's ability, self-efficacy and resilience with enjoyment of work also being identified as important to employee engagement (Bailey, et al., 2015). Schaufeli and Bakker define work engagement as "the psychological state that accompanies the behavioural investment of personal energy" (Schaufeli & Bakker, 2010, p. 22)

Job design is a predetermined outline of what a job role involves and how it relates to the structures within the organisation which includes duties, how the role is to be performed, supports in place and resources available (CIPD, 2020a).). The Charities Governance Code (Charities Regulator, 2018a) outlines that it is crucial for good governance that employees have clarity in relation to their roles. Research finds that job design can have a large impact on the behaviours and attitudes of an employee (Campion, et al., 2005). According to (Shantz, et al., 2013), the Jobs Characteristics Model developed by Hackman and Oldman in 1980 is the basis for most of the research in the area of job design that followed it. The elements of job design; skill variety, task identity, task significance, autonomy and feedback, as outlined in the Jobs Characteristics Model, result in an employee experiencing feelings of meaningfulness, responsibility and connection to results which impacts on organisation results (Shantz, et al., 2013). Job design can therefore provide structure for employees to work within which can increase engagement, achievement and satisfaction for the individual and results in efficiency and accountability for an organisation (Shantz, et al., 2013).

Leadership has a significant impact on employee engagement as it impacts on work experiences (Tims, et al., 2011) and has the potential for loss of talent if bad leadership exists (Hay, 2002). (CIPD, 2020b) outline that a variety of successful and unsuccessful approaches are adopted by leaders which makes it difficult to provide a common definition of effective leadership however leadership is described as having the capability to impact on the achievements of people towards a mutual objective.

A range of individual perceptions of organisational and team factors are also found to influence employee engagement including the psychological contract, remuneration, value alignment, employee voice and organisational support (Bailey, et al., 2015).

Employee engagement interventions are described as organisational initiatives aimed at enhancing engagement levels, examples of such are training and development programmes, new ways of working or communication strategies, particularly those aimed at increasing employee voice (Bailey, et al., 2015). There are few studies which focus on the impact of interventions on increasing employee engagement however there is increasing interest in this area due to the belief that interventions improve employee engagement which impacts on company outputs.

2.6.1. Employee engagement in the not-for-profit sector

Current literature and research regarding employee engagement focus more heavily on the for-profit sector (Park, et al., 2018), potentially due to the link between employee engagement and increasing company performance with profitability as a common measure. Since it was associated with an increase in profitability for organisations by Harter, Schmidt & Hayes (2002) there is a noticeable increase in interest in the area which has resulted in a multitude of studies in relation to the concept. These studies have a wide range of suggested impacts such as engagement driving positive outcomes for individuals and organisations (Saks & Gruman, 2014), increasing profitability (Hill & Birkinshaw, 2012), lowering employee turnover (Baumruk, 2004) and increasing competitive advantage (Yapp, 2009).

Despite the evidence of the benefits of employee engagement to organisation success, which when related to not-for-profit organisations results in a benefit to society, there is a little research in the area which concerns the not-for-profit sector (Nonprofit HR, 2016; Selander, 2015). This may be because not-for-profit organisations driven by their mission to serve society, not profit (Selander, 2015) and the focus of employee engagement research is predominantly on increasing profitability.

There are significant differences in the desired outcomes and available resources in not-for-profits as compared to for-profit organisations which together have the potential

to impact on the strategies within these organisations (Park, et al., 2018). This is supported by (Ridder & McCandless, 2010; Selander, 2015) who state that not-for-profit organisations reduce the use of human resources development strategies due to costs associated with these strategies.

Furthermore, a distinction is evident between for-profit and not-for-profit organisations as the latter are more susceptible to employees departing organisations due to work engagement (Kim, 2014; Nonprofit HR, 2016). This provides evidence that the work engagement of employees in the not-for-profit sector is driven by intrinsic motivation rather than organisational investment. Selander (2015) supported this finding that not-for-profit organisations attract employees due to their alignment of the organisations goals and mission and allowing employees to carry out these goals results in a feeling of work being meaningful.

Due to the significance of intrinsic motivation to working within the not-for-profit sector, it is difficult to use existing models of measuring engagement in not-for-profit organisations (Park, et al., 2018). Therefore, a unique approach to understanding work engagement in the not-for-profit sector is required.

2.7. Conclusion

The research revealed there is an increase in the requirements for reporting and increased standards in relation to governance in the not-for-profit sector. The increased compliance requirements result in strain on the resources of not-for-profits in all aspects of service delivery including talent management strategies. Internal resources including people are reallocated to ensure compliance with regulations however there is no further resources given by funders to offset this. The purpose of not-for-profits is to provide the best service to those within this target group and this should be supported by competent and engaged staff.

The literature identifies that numerous factors including public mistrust, changing funder requirements and regulatory changes have contributed to an increase in the governance and compliance requirements in the not-for-profit sector. These factors have resulted in financial and administrative repercussions on the sector as evidenced by research by such as (O'Connor, 2019; Indecon, 2019). This is further demonstrated

by the Irish not-for-profit sector calling for support from the government to address these issues. (Indecon, 2019; The Wheel, 2019a).

The literature review examined the concept of talent management strategies and employee engagement and their impact within organisations. The literature revealed that talent management strategies are crucial to the success and future capabilities of not-for-profit organisations. Furthermore, it identified that engagement and retention are key aspects within these strategies whilst revealing a number of barriers to their successful implementation, notably a lack of strategic funding, the duplication of work resources and increased governance and legislation. Although the not-for-profit sector agrees that a business type approach with greater accountability to stakeholders may improve effectiveness (Cunningham, 1999), the sector believes that this cannot be achieved without additional resources without impacting on service provision (Indecon, 2019).

Whilst research into the not-for-profit sector is increasing the literature revealed a lack of research conducted into the impact of increased governance on talent management strategies and employee engagement, instead it primarily focused on their financial implications. To address this the researcher is posing the specific questions to gain insight into whether the reallocation of resources for compliance purposes is having an impact on employee engagement and retention and how this knowledge could be of value to the sector.

Chapter 3 – Methodology

3.1. Research Problem

The literature review revealed that the not-for-profit sector is identifying a significant risk to the sector's ability to continue to provide service provision without adequate resources to offset the impact of increased administration due to changing regulations. Significantly, the literature reflects a view that talent management strategies enhance an organisation's ability to achieve their goals, particularly in the not-for-profit sector which relies on intrinsic motivators to attract and retain talent. A core element to achieving this is employee engagement which if achieved can result in a reduction of employee turnover.

The research problem seeks to identify if talent management strategies and employee engagement are impacted as a result of increased compliance and governance requirements in the not-for-profit sector.

3.2. Research Objectives

The research problem will be addressed by examining the following research questions:

- Are talent management strategies necessary within the not-for-profit sector?
- What are the barriers to implementing talent management strategies within the not-for-profit sector?
- What are the factors leading to employee engagement within the not-for-profit sector?
- Does the identified increased governance and compliance requirements impact on talent management strategies and employee engagement within the not-for-profit sector?

3.3. Research Background

To answer the research problem, do increased governance and compliance requirements impact on talent management strategies and employee engagement, it is imperative to first look at the philosophical framework, analyse the possible data

collection methods and select the most appropriate approach based on the research objectives. As identified in the literature review through exploration of employee engagement measurement tools, traditional methods of measuring employee engagement may not be applicable. This is due to the difference between the drivers of engagement within the not-for-profit sector as compared to the for-profit sector which most tools are designed to analyse. Furthermore, given the lack of previous research to use as a comparator the researcher selected an exploratory approach to investigate the research problem.

The researcher took due consideration of the techniques for choosing a research area outlined by Saunders, Lewis and Thornhill (2009) which encourages a researcher to take a holistic approach to formulating a research topic. As per figure 3, the researcher discussed the key issues impacting on the not-for-profit sector with colleagues within the sector, identified personal strengths and interests through revisiting previous areas of study and selected an area which is identified in literature as important. (Saunders, et al., 2015, p. 31)

Rational thinking	Creative thinking
Examining your own strengths and interests	Keeping a notebook of your ideas
Examining staff research interests	Exploring personal preferences using past projects
Looking at past project titles	Exploring relevance to business using the literature
Discussion	Relevance trees
Searching existing literature	Brainstorming
Scanning the media	

Figure 3: More frequently used techniques for generating and refining research ideas (Saunders, et al., 2015, p. 31)

According to Flick (2011) research questions should address socially relevant issues. The researcher's interest in the work within the not-for-profit sector led to looking at current areas of concern within the sector. Through exploration into current literature it was identified that there is an issue relating to an increase in compliance and governance requirements within the not-for-profit sector. The researcher engaged in further exploration of talent management and employee engagement studies within the not-for-profit sector which generated an understanding of the importance of these concepts within the sector and identified a lack of research in this area. To further the

understanding of the impact of the increased governance and compliance requirements in the not-for-profit sector the researcher chose to look at an area not previously studied to contribute to the research within the sector.

Quinlan (2011) highlights that it is important to reflect on personal motivations for research as a variety of factors impact on our understanding of the social world such as class, gender, age, family life and a number of other factors. As a HR Manager within the not-for-profit sector, the area of study was selected as the researcher has experience of the increased reporting requirements, has identified the impact on others within the sector and would like to gain a better understanding of the impact on organisations to facilitate discussions within the area. The researcher chose the research area as a way to meaningfully contribute information which may lead to further study in the area, suggest solutions based on lived issues or highlight the issues further to strengthen the current appeals for support within the sector.

3.4. Research Philosophy

Research is a process of systematic analysis of a subject which involves the collection of data, analysis of that data collected and an interpretation of the information (Saunders, et al., 2015). Philosophy is a belief system based on the interpretation of reality (Collis & Hussey, 2014). Research paradigms are philosophical frameworks that direct research and how it should be managed (Collis & Hussey, 2014). The purpose of completing research is to increase knowledge of a subject area through efficient and structured investigation (Collis & Hussey, 2014). It is therefore imperative that the researcher first recognises the approach which best fits the area of research, the potential limitations of the approach and subsequently what to do with the data.

Research has a multitude of layers with each contributing to the approach of gathering and processing information to ensure the best possible method of addressing the research question. The Research Onion developed by Saunders et al. (2015), as set out in figure 4, highlights the different considerations involved in moving from a research idea to a completed piece of research and outlines that the philosophical underpinnings of the research should shape the final piece of research.

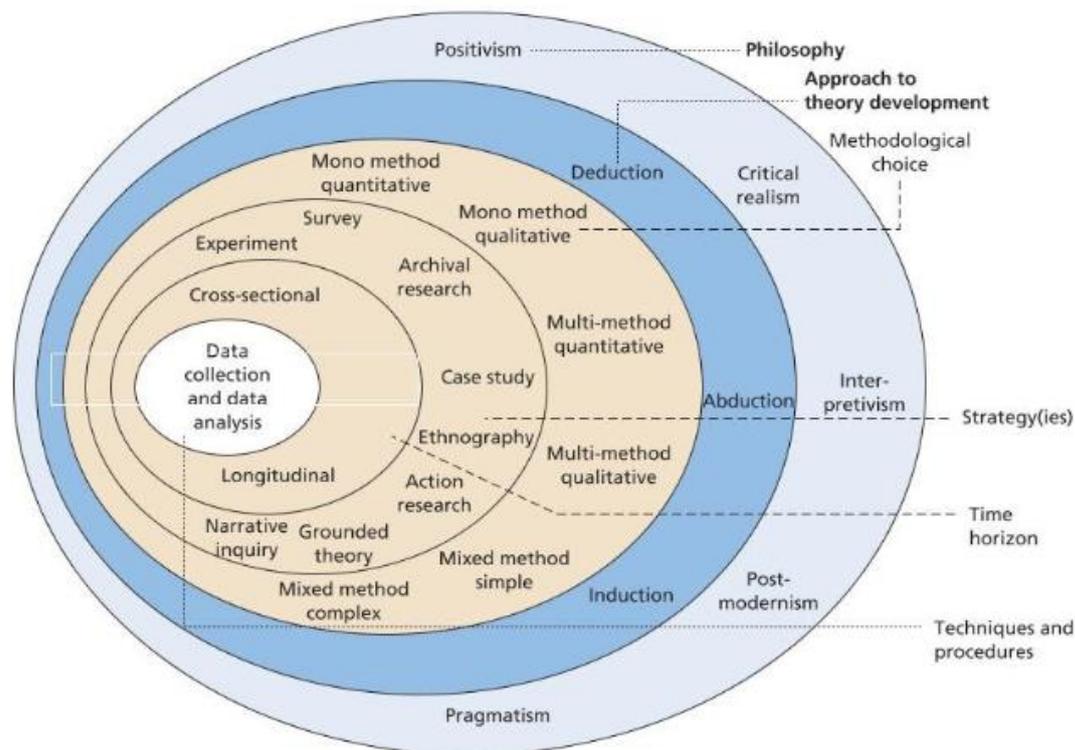


Figure 4: Research onion - (Saunders, 2015, p. 124)

“A research paradigm is a framework that guides how research should be conducted based upon people’s philosophies and their assumptions about the world and the nature of knowledge” (Collis & Hussey, 2014, p. 43). The choice of research philosophy selected is based on the researcher’s views and interpretations of the world which is important as this identifies the assumptions made by the researcher in the approach and strategy throughout the research (Saunders, et al., 2015).

Ontology and Epistemology are philosophical approaches which underpin a research topic. With a focus on the research question and research aims, these philosophical approaches allow a researcher to decide on the most relevant approach to be adopted and why this approach will work best (Saunders, et al., 2009).

Ontology reflects an understanding by a person as to what constitutes reality and “raises basic questions about the nature of reality and the nature of the human being in the world” (Denzin, 2005, p. 183) Epistemology is making sense of our world and is “a way of understanding and explaining how I know what I know” (Crotty, 1998, p. 3). Ontological beliefs, which are concerned with the nature of reality and epistemological

beliefs, which are concerned with what we can possibly know, must be approached in relation to the researcher's worldview (Crotty, 1998). Although both are distinct philosophies, King and Horrocks (2010) identify the approaches as interlinked therefore ontological and epistemological assumptions should all be examined within the process.

3.4.1. Ontology - Subjectivism

Ontology is a way to view research philosophy which contains various paradigms. These paradigms include objectivism and subjectivism. Objectivism is a view of a reality which is experienced through the senses, quantifiable and exists independent to its observer (Collis & Hussey, 2014). In taking an objectivist approach a researcher focuses on explanation and control. A subjective view identifies reality as dependent on the observer who engages social reality through cognition (Collis & Hussey, 2014). Subjectivism therefore takes more of a qualitative approach as the data is not easily quantified.

The researcher chose a subjective approach which Saunders et al. (2009) suggests situations are created by what we perceive and how we react. Although an objectivist approach may have fit with the idea of the research subjects working within a more controlled and regulated environment which dictates their existence, this study focuses on the resulting impact on employee's conscious or unconscious engagement or disengagement which the researcher determines is a subjective view.

3.4.2. Epistemology - Interpretivism

Epistemology relates to what a researcher classifies or does not classify as knowledge and it focuses on the information which is recognised to be true (Collis & Hussey, 2014). This philosophical approach is based on three paradigms; interpretivism, positivism and realism. When considering an epistemological approach to the research, the researcher considered the findings from the literature review. The impact of increased compliance and governance requirements on organisations is a national issue which is researched to an extent with supporting evidence from bodies such as The Wheel who advocate for change, however the impact of the regulations in relation to employee engagement and employee retention is not researched and therefore the

researcher determined the approach to the research should be interpretivist. Interpretivism identifies that individuals are complex and unique with different reasons for their actions as opposed to a positivist view that society defines individual actions (Collis & Hussey, 2014). Positivism also requires credible data and facts from observable occurrences however an interpretive approach considers subjective meaning in situations and identifies the motivations and reality with the detail which is why it was chosen.

This is particularly relevant to this research as the research is trying to ascertain information relating to a question which is not previously measured so the parameters are undefined. A positivist approach is not appropriate as it requires access to existing theory and requires data to be observed to be credible according to Saunders et al., (2009). Furthermore, a positivist approach requires value free research and as the researcher has identified the subject area has directly impacted on their work so although the research will endeavour to provide a value free approach, this will be difficult to ensure. Although an argument for a positivist approach could be made as disengagement has possible measurable outcomes such as loss of employees or increased sick leave, the researcher determined that this data may not be readily available so therefore does not change the position of an interpretive approach.

Realism was also considered as a philosophical position to ground the research however the research aim is to collect opinion and identify consequences for individuals and therefore the reality of the research is coming directly from people and the human mind.

3.5. Research Approach - Inductive Reasoning

Research takes different approaches depending on the approach to the topic that the researcher decides is most applicable. According to Saunders et al. (2009) the literature review is critical to the research approach taken by a researcher as it outlines trends, results of previous studies and other key insights into the area of research. This allows the researcher to determine if a deductive or inductive approach is more applicable to the research.

Inductive reasoning involves the researcher developing a theory through research in contrast to deductive reasoning which tests an existing theory. Deductive reasoning may start with a hypothesis and use the data collection to confirm or deny the theory however inductive reasoning is based on an idea and uses the data collected to gain more insight and generate theory (Collis & Hussey, 2014). An inductive approach is used within this study as although the researcher found information relating to the impact of increased governance and compliance requirements within the not-for-profit sector, the previous research did not examine the impact in relation to talent management strategies or employee engagement.

Saunders, Lewis and Thornhill (2007) outline that inductive reasoning allows a researcher to gather information from individuals, potentially organise this information into themes and develop theory or generalisations as a result. This is in contrast to deductive research which uses theory to outline the framework of research and this is used to investigate or verify a theory (Saunders, et al., 2009).

3.6. Research Purpose - Exploratory

Saunders et al. (2009) outline three purposes for conducting research; exploratory, explanatory or descriptive studies. The choice of method depends on how the researcher wants to use the information and what information is important to complete the research. Exploratory research is conducted in situations in which there is not enough information known about a phenomenon and so it requires exploration (Saunders, et al., 2007). The aim of this research is to further explore an area which is previously not researched to provide insight. Explanatory research builds on exploratory and descriptive research as it asks why and how phenomenon occurs. Explanatory research is not a viable option as there is not enough evidence within the area being researched to build on in an explanatory way. Finally, descriptive research looks at a phenomenon and seeks to explain what is happening without necessarily defining why this phenomenon is occurring. The researcher determined this was not appropriate to this study as the understanding as to why the issue is occurring is essential to the research.

Following careful consideration of the application to all three methods outlined above in relation to their role in allowing the researcher to answer the research problem it was determined that exploratory research was the appropriate purpose for this research as it involves the exploration of areas where key research is lacking.

3.7. Research Design

Qualitative research allows a researcher more flexibility to gather information related to the topic. Given the complexity of the research topic it was deemed necessary to select a method which would allow the researcher to determine and gain a strong understanding of the impact of governance and compliance requirements both in a general way and specifically in relation to employee engagement and retention.

According to Holliday (2007) due to its complex nature, human and organisational behaviour cannot be understood using a list of structured questions and quantitative methods. Additionally, Dudwick, Kuehnast, Jones and Woolcock (2006) note that many of the characteristics of people, organisations and their intricacies, opinions and beliefs cannot be adequately understood by a series of quantitative data, instead they must gain an in-depth knowledge of the participants' experience. Qualitative research allows a researcher to explore and experience a respondent's position in ways which are different to quantitative research (Hackley 2001 and Cahill 1996). The reason for this is primarily due to its broad and open-ended nature. Interviewees can discuss issues which affect them most as a result of not having a finite set of issues to explore (Yauch & Steudel, 2003).

Given that it was imperative for the researcher to gain an in depth understanding of the impact of governance and compliance requirements on talent management strategies in the not-for-profit sector it was determined that qualitative research, using semi-structured interviews enabled the researcher to collect in depth data relating to the topic which could not be gathered through quantitative methods. The researcher recognised a lack of previous research in this area so therefore there was no previous assessment tools on which to model quantitative research. Although consideration was given to assessing the engagement levels of employees through quantitative assessment tools, the research area was to not to measure employee engagement

but instead the impact of increased compliance and governance requirements on employee engagement and therefore these tools were deemed invalid for this research piece.

3.8. Research method – Inductive

Following consideration of inductive or deductive approaches to data collection and determining that inductive research is most applicable to this research, the researcher selected semi-structured interviews as the data collection method. Interviews are completed to examine phenomena and subsequently the data collected can be examined to identify themes highlighted by participants (Flick, 2011). Choosing a semi-structured interview method allows the interviewer flexibility to both ask questions to ascertain information required and be guided by the interviewee on their perspective (Quinlan, 2011) and as it does not focus on building on previous research it allowed more flexibility.

Unstructured interviews were considered as a viable data collection method as the informal nature of these interviews allows the interviewer to establish a good rapport with the interviewee which can lead to good insights however the absence of standardised questions can question the reliability of the interviews (Saunders, et al., 2009). As the research looks at both talent management strategies and employee engagement it is beneficial to the process to have guide questions to ensure all areas of interest are discussed. This provides both the interviewer and interviewee an understanding of the requirements of the research.

Structured interviews were also considered. These are fixed in their content which allows easy replication across different sample sizes as required and the consistency in questions allows the researcher to compare data easily however the structure of these interviews limits the scope of the data and forces the participants to choose a predetermined answer from a set of answers provided (Saunders, et al., 2009).

The use of semi-structured interviews is in line with the choice of the exploratory approach to this research and allows for the researcher to guide the interview with specific questions however the researcher is aware that an unstructured interview is usually favoured in exploratory research as it has greater depth into the subject. This

method of collecting qualitative data will ensure that the information recorded covers the specific areas which will inform the research question however the interviewee will also have the opportunity to identify key points that they feel are relevant which the researcher may not have covered in the structured element.

3.9. Sampling - Non-probability

Sampling is the process of selecting a population on which to base research which may be deemed representative of a larger population if required. The need for sampling comes from the limited access researchers may have to time, money or participants (Saunders, et al., 2009). According to Quinlan (2011) ensuring that the sample is representative is the key issue.

Snowball sampling is a method of sampling that requires each participant to refer the next participant to participate in the study. The researcher determined that although this method could be beneficial in terms of finding participants, however, Saunders et al., (2009) identify that snowball sampling could potentially lead to bias within the research as the participants are likely to suggest further participants similar to themselves. Accordingly, this method of sampling was not selected.

Probability is a sampling technique requiring a researcher to ensure that every member of the population has equal chance of selection (Quinlan, 2011). It was deemed an inappropriate sampling method for this study as this research is being conducted as part of a Master's Degree programme, the researcher has a limited scope for accessing the population that would be required for a probability sample.

Non-probability sampling differs from probability and snowball sampling as it allows the researcher more flexibility in their decision on who to include in their data collection. This flexibility was imperative given the researchers access to participants and accordingly this sampling method was determined the most appropriate method for this study.

The researcher will use a judgemental approach to sampling which as outlined by Quinlan (2011) allows the researcher to include participants based on criteria relevant to the research. As specified, the research focuses on senior management

observations of the impact of increased reporting requirements on employee engagement and retention.

The researcher intends on using a sample size of 8 interviewees in senior management roles in the not-for-profit sector. As per figure 5, a self-selection sampling size is sufficient to provide a sufficient sample where the data does not need to be collected from the entire population, does not require statistical inferences to be made from the sample, does not require a sample to be representative and is based on an exploratory approach.

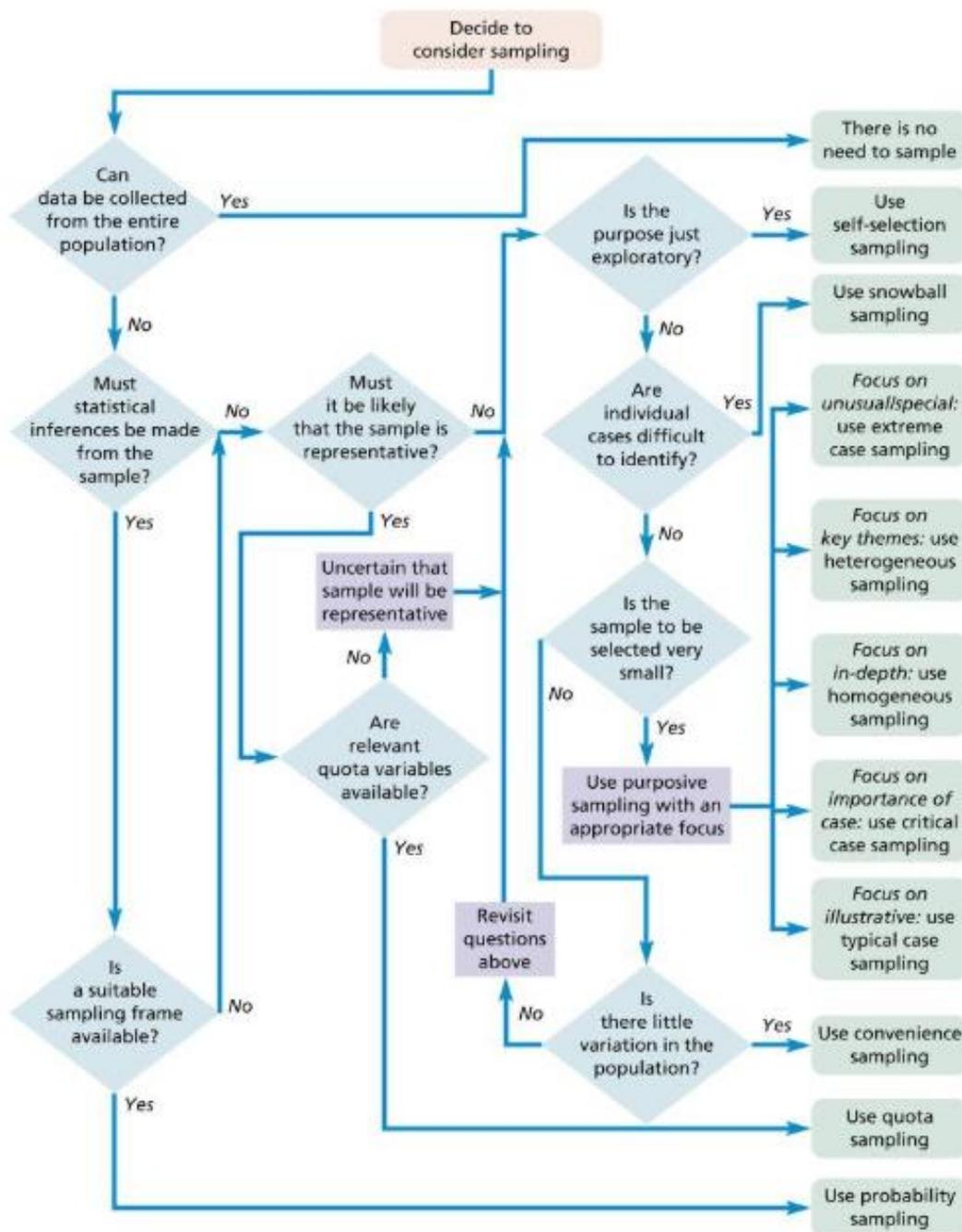


Figure 5: Selecting a non-probability sample (Saunders, 2009, p234)

3.10. Data Collection

To allow the researcher to be fully immersed in the interviews the use of video calling was agreed ahead of time with interviewees via a completed consent form. The interviewer set out boundaries in relation to the process and discussed them with interviewees prior to taking part. All interviews were conducted online via Zoom or

Microsoft teams depending on the preference of the interviewee. The interviewer recorded the audio using the recording function on the interviewer's phone.

This data collection method gave the interviewer the flexibility to engage with participants and to listen to the interview recordings at a later stage to ensure of recorded data. The interviewer compiled the data into a spreadsheet which was coded by interview questions and emerging themes.

3.11. Validity, Reliability and Bias

Validity refers to the extent to which the research findings accurately represent the variables that they were intended to represent (Ghauri & Gronhaug, 2005). The relationship between validity and bias is important as a researcher must be aware of bias prior to conducting research to ensure the research method, which in this research is semi-structured interviews, is bias free. To ensure the interview process is free of bias, the interviewer ensured that the questions generated were focused on the topic but general and unassuming in their wording.

Reliability refers to the extent to which the data collected will be consistent if tested again using the same methods (Saunders, et al., 2009). Reliability can be both internal, based on how accurately your research measures what you intended it to measure and external, the research method can be generalised beyond your current work. Bias as this can have a significant impact on reliability and should be considered during research design. A lack of structure in the research process can result in bias from the interviewer, interviewee or through participation. The researcher's awareness of the potential for bias and requirement of reliability of process provided the researcher with an understanding of best practice prior to choosing a research method. The researcher developed questions for the interviews which were provided to a supervisor for feedback and finally tested these questions in a test interview prior to the research interviews. The research questions were required to be easily understood, neutral and should not put the interviewee at a disadvantage. The process should ensure the interviewee feels comfortable in answering the questions as any negative feelings have the potential to impact on the result. It is essential for a researcher to self-identify any personal opinions which may impact on research in the

form of bias as this awareness and self-reflection allows the process to be consistent and reliable.

3.12. Ethics

Ethical considerations should be at the core of research development and be evident throughout the process, from proposing a research idea, analysing and recording the data collection to publishing the findings. The researcher considered the area of research and the method of research prior to submitting a research proposal.

3.12.1. Anonymity and confidentiality

The research participants were assured of their anonymity in writing and this was further emphasised at the interview stage. Participant anonymity was maintained throughout the process. The assurance of anonymity and confidentiality allows participants to be open and honest during the interview process due to an increased sense of security. This increases the chances of obtaining valid and unbiased data. The data was processed and used within the research analysis in a way to ensure that participants were not identifiable at any stage.

3.12.2. Consent

Consent forms (see appendix 1) were designed and provided to potential participants prior to their agreement to participate. In addition to the consent form, the researcher provided research information sheets (see appendix 2) which outlined the context of the research and the area of research. The two documents ensured that the participants were fully informed of the reasons for the research and additionally, how they would be contributing if agreeable. The documents outlined the method of data collection, how the data would be used by the researcher and how the data would be stored. The participants returned the consent forms prior to participating. This was not done at the interview stage as video interviewing was mostly utilised due to COVID-19 restrictions.

At the beginning of each interview the participants were reminded that with their permission the interview would be recorded and asked to again give their voluntary consent to which all agreed. The audio only from each interview was recorded. At the

end of each interview, participants were assured that their data would remain confidential and anonymous.

Participants were informed that they had a right to withdraw their input at any point throughout the process without redress.

3.13. Demographics:

There was an even representation of male and female participants with 4 female and 4 males. All participants interviewed have a senior management role in the not-for-profit sector.

3.14. Interview format

Following extensive consideration of the ethical issues in relation to semi-structured interviews, the interviewer conducted a pilot interview. The pilot interview was conducted with an independent person to both assess the content of the interview through testing the questions and to gain feedback on how the process was conducted.

Eight semi-structured interviews were conducted between the 29th June and 23rd July, 2020. During the interviews, participants commented on the wider sector as well as their own organisations as the majority of participants had a significant amount of experience working in the not-for-profit sector. The interviews were hosted via an online video platform of the interviewee's preference. The interviews were scheduled for 40 minutes however they ranged in duration from 30 minutes to 55 minutes. The interview's audio was recorded which was discussed with participants. All participants provided consent prior to recording the sessions. A total of 15 questions were used, see appendix 3, which allowed time for flexibility in probing of areas of interest to the research. The questions were designed to explore the main areas of the study, which are talent management strategies and employee engagement and to assess if there was an impact within these areas due to the increase in compliance and governance requirements within the not-for-profit sector. The question structure allowed the interviewer to establish a rapport with the participant by gaining an insight into their roles. The researcher was aware that the terminology used may not be commonly

understood so each participant was guided by general definitions which are outlined in the question list (see appendix 3). The structure of the questions was of the utmost importance for the interviewer as it allowed participants to provide information on processes and structures within their employment relating to the main areas of study before moving on to see if these structures are impacted by increased compliance and governance.

3.15. Data Analysis

Saunders et al., (2009) outline that following the data collection process the researcher must summarise, categorise and organise the data. The researcher used a thematic approach to analysing the data which allows qualitative data to be organised by identifying themes and similar responses within the data (Maguire & Delahunt, 2017).

As the data collected was subjective and not easily categorised the interviewer began the analysis by recording the responses to questions and linked information into a spreadsheet before analysing this information further and identifying themes. This involved systematically searching the data and arranging the information by coding the themes. Open coding was initially used to organise the data and make sense of the information. Axial coding allowed the researcher to set themes and start to link the information. Following this the researcher implemented selective coding to connect the categories of data and find links between themes and categories.

By developing these rigorous methodological guidelines and by demonstrating rigorous judgmental standards throughout the research process the researcher ensured the findings would hold validity for academics and practitioners.

3.16. Limitations

The research looks at the senior management perspective of the impact of the increase in governance and compliance requirements on employee engagement. The absence of data from other levels of employees may have an impact on external reliability and could create different results if the participant base was expanded.

COVID-19 impacted on the sample size due to the additional workload of not-for-profit organisations during the pandemic response. A sample size of 10 participants was

outlined in the research proposal but this was not achieved due to availability issues for both the researcher and the participants.

Chapter 4. Findings, Analysis and Implications

4.1. Core findings

4.1.1. Employee motivations for working in not-for-profit sector

The overall aim of this research was to investigate if talent management strategies, with a particular focus on employee engagement, are impacted by increased compliance and governance requirements. To investigate this the researcher first established the motivations for employees to work in the not-for-profit sector which, according to Indecon (2019), has lower salaries and less favourable terms and conditions for comparable roles than the for-profit sector.

All participants outlined that a connection to the mission of the organisation was the main motivator to working within the not-for-profit sector, with the majority of participants stating that the mission of their organisation was a focus on creating a more equal society through different means depending on the organisation. Participant 1 described the motivation for working in the not-for-profit sector as having “the vocation to do something with their careers that isn’t necessarily about income generation, it’s about having that deeper fulfilment.” Participant 5 states that the motivation to work within the sector is “a wish and a respect for other people that they want that life could be better, not in kind of a do-goodery sense but more in the sense of a recognition that society is unequal and that by choosing to work in this work that it is one way of addressing that inequality”

The ability to try to make a difference in society was the core motivation identified for working within the not-for-profit sector. Following discussion relating to employee engagement with the participants the researcher asked if the identified increase in compliance and governance requirements impact on the organisations ability to deliver on mission. All participants felt that there was an impact or potential impact to service delivery as a result of changing requirements which impacts on the mission of organisations with a belief that employees could become disengaged which could result in a loss of employees. Participant 4 outlines this by stating that it “potentially has the issue that you won’t be able to recruit or retain employees or they’d get fed up all this level of compliance that they’re being asked” (to contribute).

4.2. Talent Management Strategies

All participants described talent management strategies as important within the not-for-profit sector with several identifying that they are more important than in the for-profit sector however only 2 of 8 organisations recognised having a formal strategy. Retention of staff was identified as the most important element of the strategy, whether formal or informal, and employee engagement was seen as crucial to retention. The majority of participants identified that the sector could not be as competitive with terms and conditions as other sectors so therefore focusing on other areas such as training and development, support and supervision, acknowledging staff and creating progression opportunities. Although as later discussed there is an impact on the ability to provide elements of a talent management strategy, there is no indication of increased compliance and governance requirements impacting on the ability to implement a formal strategy. Therefore, the researcher concluded that talent management strategies whether formal or informal in their structure and appearance are of fundamental importance to not-for-profit organisations and accordingly are crucial to both employee engagement and retention.

4.3. Themes

Having established employee motivations for working in not-for-profit organisations and determining the importance of talent management strategies in this sector the researcher used thematic analysis to collate the data and identify themes pertaining to the research problem and objectives from the respondent's interviews. Three main themes were evident which are as follows;

- Job / role satisfaction
- Leadership capacity
- Impact on resources – time, human and financial

These three themes will now be discussed and analysed in relation to the research problem with key findings and implications drawn from each.

4.3.1. Job and role satisfaction

The literature review outlines that employee engagement is driven by a number of factors including job design. CIPD (2020a) describes job design as an important element of an organisation's strategy as it impacts not only on the performance of an organisation but outlines that it is also linked to job satisfaction. Job satisfaction is the degree to which an employee enjoys their work according to Garnett, Abraham and Abraham (2016) and it is influenced by factors such as work, salary, relationships, views of the organisation, work conditions and supervision (Locke, 1976). Evidence links job satisfaction to the effectiveness of both employees and the organisations in which they work (Harrison, et al., 2006). Furthermore Garnett et al. (2016) outline that the amount to which the role and environment satisfies a person's employment desires, values and personal characteristics influences the degree of job satisfaction a person experiences. Three key findings emerged from analysing this theme which are analysed below with implications provided for each.

Finding 1 - Job role satisfaction is a key driver of employee engagement in the not-for-profit sector.

The first key finding within this theme is the importance of job role satisfaction to employee engagement amongst employees in the not-for-profit sector. This was evident throughout the research findings, supporting the work of (Garnett, et al., 2016) and (Harrison, et al., 2006). As previously noted in the research, the ability to try to make a difference in society is the core motivation identified for working within the not-for-profit sector. Employee engagement is closely linked to the motivation to work in the sector by participants and is described as the reason people continue to work within the sector with less competitive terms and conditions to other sectors. All participants outlined that employee engagement was achieved through a connection to the mission and working to achieve the mission which was outlined as a key function of all roles.

Working within the not-for-profit sector is recognised as a way to give back to society and participants recognised that employees want to make a difference in the lives of others. A total of 5 of the 9 participants outlined that there must be an ability for staff

to stay connected to the mission as a main focus of their role to remain engaged. Critically for the not-for-profit industry the majority of the participants, with the exception of one, highlighted that without job and role satisfaction employees become disengaged.

Research shows that job design factors such as job resources and job demands outlined in the Job Demands-Resources model have an impact on engagement (Bailey, et al., 2015). Throughout the research interviews participants made reference to increased compliance and governance having a significant impact on job design and job satisfaction that the overall opinion was that compliance requirements create disengagement.

Participant 2 outlines that “when people come in to the organisation they have a certain expectation that they’re going to be spending the vast majority of their time working with the clients and making a difference in people’s lives but in actual fact that’s true obviously but it’s definite the capacity of your working week to do that has diminished because of the amount of compliance, paperwork and reporting that you have to put in place.” Participant 7 outlines in relation to meeting governance and compliance requirements “that it takes you away from actually doing your job, actually being able to reach what you’re meant to be doing, your mission all that kind of stuff it takes your away from that”. Participant 6 added further weight to this argument stating that “For people who are highly motivated to make a difference in people’s lives they do not see that as making a difference in people’s lives and that is a frustration.” Therefore, all participants believe that the ability to deliver on its mission and goals of the organisation is eroded by the increase in compliance and governance requirements. Participants outlined that diverting time and resources to reporting and administration work impacts their ability to perform their role, provide effective service delivery and crucially creates disengagement and job dissatisfaction.

The implication of this finding for not-for-profit organisations is that if the increase in compliance and governance erodes the ability to perform mission focused work, employees can become disengaged. In order to keep employees engaged not-for-profit organisations must ensure employees job design is reflective of the work required and when possible demonstrate how their work is benefiting others.

Finding 2 - Job role disengagement affects the retention of employees in the not-for-profit sector.

The second key finding within this theme is the adverse effect that increased compliance and administration duties have on employee retention. Pressingly for not-for-profit organisations the researcher found that the most damaging effect of disengagement due to changing job tasks is the potential loss of talent. This was illustrated by participant 2 who outlined that the increased focus on compliance and paperwork is identified on the majority of exit interviews as a reason for leaving the organisation. P2 explained exit interviews highlighted that the reality within which employees must work, with high levels of compliance and governance reducing frontline service provision, leads to lack of retention.

The implication of this finding is worrying for both organisations and funding bodies particularly as the not-for-profit sector is not as financially competitive as other sectors. Crucially organisations must respect the passion of their employees to make a difference in the lives of others as this is their main motivation for working in the sector and ensure clear communication, upskilling and consistent alignment to their goals in order to increase retention and avoid the loss of employee's organisations.

Finding 3 - Effective upskilling and recruitment can combat the negative effects of increased compliance.

The final key finding within this theme is although the increasing governance and compliance requirements are an issue for employees the researcher discovered the importance of effective recruitment and upskilling in helping address this issue. This was illustrated by Participant 5 who highlighted that organisations need to make these requirements clear as part of the recruitment process and upskill staff when necessary to meet the new demands as some organisations "blindly ignore that and stumble along with probably an incorrect skill set". Crucially for organisations this participant outlines that disengagement can occur in these situations when employers are unrealistic about the requirements of a role. Participant 6 supported this outlining that "there is frustration and feeling that they don't have the skills but have to do it and the knock on effect is frustration and the knock on is that senior management are

supporting them to get the things done”, highlighting the need for effective recruiting across all not-profit-organisations.

The implication of this finding is that it provides practical advice for not-for-profit organisations in addressing the adverse effects of increased governance on employee engagement. By upskilling current employees and by changing recruitment processes to make interviewees more aware of these new duties’ organisations can improve their capability to meet these requirements whilst minimising employee disengagement.

Overall, the findings of this theme highlight that job design and satisfaction are key drivers of employee engagement in the not-for-profit sector, supporting the findings of Bailey et al. (2015) who argue that job design is an essential requirement of ensuring employee engagement. Whilst all participants agree that the standards set in terms of governance are beneficial to the sector, the majority of participants outlined that this takes away from the role that the employee was employed to undertake. Furthermore, when this affects their ability to provide effective service delivery it can result in employee disengagement and retention issues. To combat this, it is argued that upskilling employees and revising recruitment policies can help minimise employee disengagement.

4.3.2. Leadership capacity

“Leadership is an ability and eagerness to inspire and lead people in an organization to attain the objectives.” (Khalil & Siddiqui, 2019, p. 17) Leaders set the direction of an organisation and work with others to achieve objectives which requires a considerable amount of input as leaders must outline the vision, provide guidance on how to achieve this vision and motivate and encourage employees to achieve goals while building trust through communication and individual support (Bohn & Grafton, 2002). Therefore, it is argued that leaders are responsible for both developing talent management strategies and ensuring employee engagement within not-for-profit organisations. The capacity for leaders to provide more than management of tasks is essential to achieving organisational goals. This includes investing time in an organisation's key resource, people. Four key findings emerged from analysing this theme. They will now be analysed below with implications provided for each.

Finding 1 - Employee recognition is a key driver of engagement in the not-for-profit sector.

The first key finding within this theme is that employee recognition is identified as vital to strategies taken to engage employees by participants due to their inability to provide financial rewards. The finding supports the work of Wiley (2010) who states that in order to drive engagement it is crucial for leaders to show recognition for the work of employees, demonstrate respect, ensure roles remain interesting and engaging, inspire confidence in the organisation and demonstrate a concern for the wellbeing and progression of an employee. This support is demonstrated throughout the findings, notably by Participant 6 who outlines in relation to staff that recognition is essential to “whether they remain happy or not so the money isn’t the whole piece I think that’s what that indicates that it is about recognition and valuing people and how you do that in a structure where you don’t always have the money to go with it”. Participant 4 added to this and highlighted the additional benefit to engaging staff through recognition by remarking on its value in relation to employee retention stating that if “you reward through you know recognition of their contributions you tend to have a good retention of staff”. However, it should be noted that the researcher found that it is not always possible for leaders to find the time to meet all of the requirements of the role. This was notably illustrated by Participant 1 who outlined this becoming a factor impacting employee engagement by stating that “when people start working extra hours and they are not claiming for them or there is no way of being paid it’s the thing that we’re noticing the most”.

The implication of this finding is that providing recognition is identified as extremely important to employee engagement in the not-for-profit sector however the governance and compliance requirements take away time which can be dedicated to improving this piece. Although fundamental in their nature aspects such as showing recognising and rewarding work, demonstrating value and respect and a concern for the wellbeing of employees can often be forgotten or overlooked yet this research has found their importance should not be understated. Furthermore, future studies into assessing the value of each of these aspects from an employee's perspective as a comparison technique would be beneficial in advancing research in this field.

Finding 2 - Organisation culture is crucial to employee engagement in the not-for-profit sector.

A second key finding within this theme is that organisation culture is an essential aspect of employee engagement amongst not-for-profit sector organisations with several participants outlining that as leaders they aim to promote a culture which engages employees through interventions. This finding supports the work of Khalil & Siddiqui (2019) who stated that developing and fostering a culture which is in line with the values and mission of the organisation is the role of leadership within an organisation as leaders are the driving force to foster such an environment. The researcher found numerous ways in which not-for-profit organisations invest in culture creation. Table 1 below outlines these methods as documented by participants in the research.

The implication of this finding highlights the importance of creating, maintaining and promoting an organisational culture which engages employees. The researcher has shown that through interventions such as; meaningful recognition of staff contributions, one to one support and supervision, team meetings, organisation days and training and communication not-for-profit organisations can actively enhance a fundamental aspect of their talent management strategy and effectively engage their employees.

Intervention	Relevant participant/s	Percentage of Participants
Meaningful recognition of staff contributions	1, 2, 3, 4, 5, 6, 7, 8	100
One to one support and supervision	1, 2, 3, 4, 5, 7	75

Team meetings	1, 2, 3, 4, 6, 7, 8	87.5
Organisation days	1, 2, 3, 5, 6, 7, 8	87.5
Training	1,2, 3, 4, 5, 6	75
Communication	1, 2, 3, 4, 5, 7, 8	87.5

Table 1: Organisation interventions into culture creation

Finding 3 - Culture interventions and leadership are adversely impacted by increased compliance and governance

An additional key finding within this theme is the impact of increased compliance and governance on leadership and culture creation. It is the role of leaders to develop strategy, oversee its implementation and invest in people which requires time to focus on these elements of the role. Although investing in employee engagement through interventions and leadership is outlined as vital by participants the researcher found that increased compliance and governance requirements adversely affects their ability to do this by diverting attention from leadership requirements to administration. The increased governance and compliance requirements within the sector are identified as a barrier to focusing on staff by all participants, all of whom are in senior management roles. This is illustrated by Participant 7 who explains that although investing time in staff is important compliance takes over and explains “that takes you away then from the other pieces that you should be doing you know so like because that’s more of a priority sometimes, you have to have your compliance stuff”. This is further demonstrated by Participant 3 who outlines that compliance and governance requirements “reduces time that you can invest and the irony is that you’re expected to do all of these pieces under governance as well. Under good governance you’re expected to engage and invest in your employees, you’re kind of expected to do it all”.

Crucially for not-for-profit organisations the key implication of this finding is that there is a huge disparity in what constitutes good governance and what is financially feasible. It suggests the need for further discussion on this topic and its codes by industry bodies or forums in order to address the imbalance and negative impacts felt by organisations.

Finding 4 - Increased compliance and governance requirements reduces the capacity to be strategic.

A final key finding within this theme is that the additional workload created by increased compliance and governance requirements is the overall responsibility of the leadership. As a result of this it was found to reduce leadership capacity to be strategic. Participant 5 outlines this by stating “As CEO I’m expected to have a strategic role and an oversight role strategically and all that but I remember saying to them (the Board) if you think I’ve thought strategically at any stage in the last 3 months you’re wildly mistaken. I hadn’t, my head is buried in this stuff (Governance and Compliance) and I said it’s so frustrating”. Participant 3 supports this and outlines that as CEO the participant seeks to support staff through talking on the governance requirements as much as possible stating “I would see the project leaders roles in terms of supporting staff as key and I would try to relieve the project leaders from the governance as much as I could but there’s some things that only a project leader can do”. Participant 3 explains that the participants organisation is lucky in terms of its structure to have the ability to do this but not all similar services have a CEO.

This finding holds worrying implications for not-for-profit organisations in Ireland as reducing the capacity of CEO’S to be strategic can directly impact organisations future growth and development as well as their ability to effectively carry out their mission and goals.

Overall, the findings of this theme highlight that increased governance and compliance requirements divert the focus of leaders from enhancing the employee experience through recognition, leadership and organisational culture initiatives to administration. Crucially this impacts on the sector's ability to focus on talent management strategies

and employee engagement and can impact on staff morale, development and retention.

4.3.3. Impact on resources

Talent management strategies require resources to be successfully implemented but the dependence of not-for-profit organisations on external funding providers limits their resources as outlined in the literature review. The researcher found strong evidence throughout the research to support the literature and research to date, discovering that the increased governance and compliance exacerbates this issue by not only impacting on human resources but also reducing the available time and financial resources required to effectively engage employees due to lack of dedicated funding. This finding supports the work of Chang et al., (2015) who found that capacity, workload and financial instability are amongst the challenges encountered by not-for-profit organisations when trying to design a talent management strategy.

Participants identified that the increase in governance and compliance requirements in the sector negatively affects the availability of human resources, creating disengagement which ultimately impacts on retention of staff. A total of 6 of 8 participants remarked on how increased administrative duties reduces the ability of their organisation to implement a formal strategy to attract, engage and retain talent. Furthermore, 7 of the 8 participants highlighted that there is a negative impact on resources due to compliance demands. Significantly, direct evidence of this was outlined from the employee's perspective by Participant 2 who stated that increased governance and compliance requirements had grown “exponentially” and as a result “that definitely has an impact and is commented on routinely in exit interviews when people are leaving”. In addition to the core finding outlined above three key findings emerged from analysing this theme. They will now be analysed below with implications provided for each.

Finding 1 - Not-for-profit organisations lack the resources to invest in employees.

The first key finding within this theme is that all participants outlined that their organisations invest in their employees, viewing it as essential for both their

engagement and retention. However, it was discovered that this investment was significantly limited by the available resources.

As outlined in table 4, there are a variety of ways in which organisations invest in staff such as; meaningful recognition of staff contributions, one to one support and supervision, team meetings, organisation days and training and communication. However, the researcher discovered that a lack available budgets and dedicated resources impacts upon organisations ability to engage in these interventions. This is demonstrated by Participant 4 who highlights that “you don’t get budgets that allow you to create that space and time to have staff days, you don’t get resources for the governance and oversight and management of team and development of team, really in many of the projects you have to eke it out or find a way to do it within existing budgets”. Critically Participant 4 outlines that the increased governance and compliance pieces do not have an impact on the lack of resources to engage in these activities, instead it is the extra workload and associated costs in relation to time and human resources which reduces the budget to achieve these interventions. Participant 6 echoed this sentiment and further highlighted its importance by remarking on the inability of not-for-profit organisations to invest in the engagement of their employees stating that “I think the underlying thing there is that because we are the charity sector we don’t have the ability to make a profit and as a result of that we cannot reinvest”.

This finding supports the good governance standards such as those outlined in the Charities Governance Code (Charities Regulator, 2018a) which outlines a requirement for organisations to plan in relation to recruitment, development and investment of staff. However crucially the research revealed that funding agencies to whom these organisations report do not necessitate this need to develop a talent management strategy.

The key implication of this finding for not-for-profit organisations is that while they view investing in their employees as essential for engagement and retention their ability to do so is firmly influenced by their available resources or lack thereof. It is the associated costs of increased compliance and governance, namely human resources, extra workloads and time which ultimately reduce organisations budgets and ability to provide effective employee engagement initiatives. Despite good governance

standards outlining the importance of talent management strategies the researcher suggests that funders must do more to allow their organisations to invest in their employees and dedicated set funding to directly offset the cost of compliance.

Furthermore, an alternative solution to funding staff engagement and development initiatives is fund raising however public perceptions of the not-for-profit sector as organisations which should be run by volunteers or low wage employees impacts on the ability for organisations to fundraise.

Finding 2 - Increased governance and compliance requirements reduces time

The second key finding within this theme and the most significant impact that was outlined by participants in relation to the increased governance and compliance requirements was on time. In relation to implementing the Charities Governance Code (Charities Regulator, 2018a), Participant 8 states that “if COVID hadn’t come along Louise I don’t know where I’d be in terms of doing this stuff because you’d be doing it at night time and weekends”.

Worryingly this is not a unique occurrence in this sector. Participant 8 comments on how these requirements impact upon service delivery stating that “you’ve less time to engage, less client time which really does annoy me because that’s what we’re all about”, a finding which also affects the engagement and motivation of employees. This issue was also highlighted by Participant 6 who remarked on it by outlining that “to get it done and get it done well you have to make choices and it does take you away from frontline services”. The research revealed that there are now too many conflicting priorities for employees and management and they do not have the appropriate time to ensure all aspects of their role are carried out effectively. For the majority of organisations getting through their current workload dominates their focus.

The impact of increased governance and compliance requirements was demonstrated beyond organisation's inability to fully focus on their core responsibilities as it was found to affect their long term thinking and strategic planning. Participant 5 outlines this sentiment in an example which is described as an extreme working period which was “literally admin, survival, compliance, tendering, replying to questions and we were just avalanched underneath this stuff.” Participant 5 adds that “thinking about a

future outside the week ahead was non-existent”, demonstrating one of the most detrimental impacts of increased governance. This sentiment is supported by Participant 6 who when discussing opportunities to engage in national conferences to hear about challenges and developments within the sector stated that “I know that there’s times where there’s a daylong conference coming up on that and my heart’s desire would be to go to it but there’s a choice to be made and you know governance will win out”. The reality for not-for-profit organisations is that adhering to and managing compliance requirements can often supersede more valuable organisational activities such as developing strategies plans, attending conferences and forums and providing their core service.

The implication of this finding is that increased governance and compliance requirements such as the Charities Governance Code (2019) result in a significant loss of time for not-for-profit organisations. They detract not only from time spent on service provision but crucially reduce the number of hours set for long term strategic planning. To account for this loss of time and its significant impact on not-for-profit organisations it is argued that a streamlining of reporting is necessary, supporting the recommendation that the Charity Regulator made to streamline compliance requirements and reduce the duplication through a centralised reporting structure (Charities Regulator, 2018b).

Finding 3 - Increased compliance and governance effects organisational structures

The final key finding within this theme is the impact of increased reporting requirements on organisational structures and senior management. This is best illustrated by Participant 2 who outlines that due to the impact of compliance and governance within the participants workplace, the senior management team was restructured to put a compliance manager in place”. The participant further explains that “we’ve had to make one senior manager solely focused on compliance, governance and support”. Crucially in this instance the restructuring accounts for 33% of the organisation's senior management team which Participant 2 outlines has a significant impact on their organisation. Participant 3 added weight to this finding outlining that specifically in their role as CEO there is an impact in terms of governance

and compliance. The participant states that “simply by focusing your attention on one area such as governance, you know it demands more of your attention so automatically it’s pulling you away from other areas of your work.”

This finding holds worrying implications for the not-for-profit sector in Ireland as it illustrates how many organisations are having to alter their organisational structures, particularly at senior management, pulling these managers as well as CEO’s away from their core responsibilities, strategic focus and tasks which is contrary to good governance ideology. It highlights the needs for dedicated administrative personnel or a dedicated industry wide shared service to alleviate the burden of this increased compliance and reporting.

In conclusion the findings of this theme highlight that the lack of dedicated resources and funding to offset the increased governance and compliance in the not-for-profit sector not only impacts on human resources but also causes a reduction in working time and financial resources available to effectively engage employees as part of a talent management strategy. Crucially for many organisations this creates long term problems with employees suffering from disengagement and as a result it ultimately impacts upon staff retention.

Chapter 5. Discussion, recommendations and conclusions

5.1. Discussion

The main objective of this research was to investigate if there is an impact on talent management strategies and employee engagement as a result of the increase in governance and compliance requirements within the not-for-profit sector.

Talent management strategies were identified by the research participants as more important within the not-for-profit sector than the for-profit sector due to the inability of the sector to be competitive in relation to conditions of employment however very few services identified having a formal strategy. As outlined in the literature review, Kamil et al., (2011) outline that strategies are not always formal but may be in place. Although several participants outlined having a formal or informal strategy, the approach within the majority of organisations was haphazard, with limited resources identified as the research for a lack of strategic approach. Previous research in the area of talent management strategies outlined that workload, human resource capacity and financial instability impact on the ability of an organisation to implement these strategies (Chang, et al., 2015). This is in line with the findings of this research and this was identified as a barrier to engagement and retention due to the inability to implement proactive strategies to invest in employees. Core to this research was understanding if increased compliance and governance requirements impact on talent management strategies. The researcher found that the barriers outlined in previous research are compounded by the additional workload due to the additional administration however there is no evidence that they impact on the ability to implement talent management strategies with many participants outlining a need to be more creative with their approach.

This research has highlighted a need for further research into how talent management strategies are implemented within organisations which identify a strategy within the organisation. This could be used as a practical guide for other organisations to recognise their strategy and build on it.

Although the ability to implement talent management strategies was not identified as impacted by increased compliance and governance, elements of a talent management strategy are impacted e.g. employee engagement. The research highlights that job satisfaction and leadership capacity are both impacted due to the increase in compliance and governance requirements. A key finding in relation to job satisfaction is that the decrease in mission focus due to the refocus on administration creates disengagement. Although all participants outline that employee engagement is crucial to their organisation, the research shows a diminishing of the capacity of leaders to act strategically in relation to engagement due to the increase in governance and compliance. The limitations of this research highlight that further research should include a more diverse demographic as the research gathered was the subjective view of the management within organisations, with limited research within organisations to confirm this view.

5.2. Limitations

5.2.1. Data

A significant limitation on this research was the lack of data available within the not-for-profit sector in relation to employee engagement. Only 2 of the 8 participants outlined a formal method of evaluating employee engagement which results in a subjective view from senior management in relation to what impacts engagement within their organisation.

5.2.2. Limited literature

Although a limited amount of literature was available to ground the topic, the majority of the literature in relation to talent management strategies focuses on the impact in relation to profitability. Similarly, with employee engagement, the researcher found it difficult to find research which focused on the not-for-profit sector.

5.2.3. Choice of research design

The researcher approached the research problem through qualitative research due to the researchers view that the depth of scope from semi-structured interviews would allow for deeper analysis. Although this is true, on reflection a quantitative approach

with data gathered and cross referenced from a range of employees within organisations would have resulted in a more representative and less subjective account of employee engagement.

5.2.4. COVID-19

The impact of COVID-19 was substantial to this research. Firstly, it deterred the focus of the researcher to work which had an impact on the available time to conduct research. Secondly, frontline services within the not-for-profit sector experienced an increased workload due to the additional support required by service users so the availability of participants was limited. Finally, the lack of access to the library and appropriate work space was a difficulty.

5.3. Personal learning statement

This was an extremely challenging learning experience which has expanded my skill set and tested my ability to persevere. My ability to be impartial was tested and my understanding of the importance of this was expanded. It was both exciting to delve into a topic of relevance to my work and terrifying to try to remain disconnected from personal experiences. The process has taught me the value of the perspective of others, the importance of networks for support and has provided me with a deeper understanding and appreciation of the research process. Although there were times I considered deferring, especially with an increased workload due to COVID-19, I am delighted that I persevered and have a piece of work to be proud of.

5.4. Conclusion

This dissertation involved an exploration into a current issue within the not-for-profit sector, increasing governance and compliance requirements. It is widely accepted that there has been and continues to be an increase in the reporting required from not-for-profit organisations, with duplication of reporting being a major area of contention. The current literature pertaining to the issue focuses on the impact on resources so in an effort to increase the research within the field the researcher focused on the impact of governance and compliance requirements on employee engagement and talent management strategies within the sector.

The background research outlined that within the sector there is support for good governance standards however there is an identified erosion of resources due to the manner in which services are required to report. It was apparent throughout the interviews that there is a profound belief in the positive effects of the objectives of increasing governance standards, which are increasing transparency, accountability and ensuring organisations are delivering on mission however there was a disregard for the implications within organisations of complying.

The literature review outlined the importance of investing in a talent management strategy, particularly in not-for-profit organisations whose terms and conditions are not as competitive as other sectors and therefore they rely on intrinsic motivators for staff retention. Employee engagement was highlighted as of vital importance to retention of employees and the capacity for leaders to invest in staff was outlined as critical. The research did not find that the ability to implement talent management strategies was impacted by increasing governance and compliance requirements as organisations instead associated the lack of strategy with a lack of resources. However, the impact on employee engagement, which talent management strategies aim to increase, was evident through the reallocation of resources, redefining of job design which impacted on job satisfaction and the capacity for leaders to be more than managers. Therefore, although increased governance and compliance requirements do not impact on the ability to implement strategy, it does impact on an organisation's ability to deliver key elements of a strategy by diverting resources to compliance.

The research highlights that good governance and compliance requirements are underpinned with a desire to improve the work of not-for-profit organisations, instead they drain the resources, enthusiasm and engagement of those working in a sector which is driven by the objective to contribute to society. Investing in those working within these organisations is an investment in the communities and groups within which they work. This work highlights that the passion and commitment to want to make a difference can be depleted but a strategic investment in these organisations, and within the areas such as governance and compliance which creates a barrier to job satisfaction could exponentially impact on society.

Overwhelming the organisations contributing to this research were eager to get participate to research for the benefit of the sector. Harnessing that enthusiasm to work together to lobby for change within the sector could create a big difference in the lives of others.

5.5. Recommendations

5.5.1. Recommendation 1 - State funded shared resource for governance and compliance

Firstly, the researcher recommends developing links with similar organisations and developing a partnership approach to respond to governance and compliance requirements. A business case to funding agencies for a compliance officer as a shared resource could outline the benefits of this shared resource to frontline service provision. This would reduce the additional administration identified for senior management and other employees which allows organisations to focus on mission and employee engagement. This could be a short-term solution to the issue to allow a more strategic approach to be established as per recommendation 2.

5.5.2. Recommendation 2 - Not-for-profit reporting portal

There is a duplication of reporting identified within the not-for-profit sector which puts unnecessary additional pressure on organisations. The establishment of a not-for-profit compliance portal would reduce the amount of reporting completed by organisations. This portal would take a considerable amount of research and buy in from both the State and not-for-profit sectors so it is a longer-term solution developed over 3 to 5 years. Although this would have an implication for organisations in terms of time, it would be a long-term solution to an identified issue. This would have a positive impact on employee engagement as it refocuses the organisation on mission alignment.

5.5.3. Recommendation 3 - Job design

The researcher recommends that new job descriptions are reflective of actual roles or current job descriptions are redesigned to be an accurate reflection of roles. This ensures employees understand the requirements of their role and can therefore outline

areas of required upskilling. This can be done at no cost to an organisation through engaging with employees and managers about roles. This provides clarity to both staff and management about the expectations of the role and the support required within the role.

5.5.4. Recommendation 4 - Training and Development

The researcher recommends that employees are properly trained in the areas of compliance and legislation. There are organisations, such as the Wheel, who offer low cost options for the delivery of training in areas such as compliance and governance. Further to this, any new or revised systems of reporting by funders should be implemented with a training and development strategy to support services to efficiently implement these systems.

5.5.5. Further research

Further research could seek to establish if employees within organisations with talent management strategies are more engaged. This would expand the literature base and may be used to help lobby for change to highlight the importance of allocating costs for employee investment to funders.

Bibliography

Allen, D. G., Bryant, P. C. & Vardaman, J. M., 2010. 'Retaining Talent: Replacing Misconceptions With Evidence-Based Strategies'. *Academy of Management Perspectives*, 24(2), pp. 48-64. doi: 10.5465/AMP.2010.51827775.

Amarach, 2017. *Charities 2037*. [Online]

Available at:

<https://static1.squarespace.com/static/57ff6b30beba9d10c7dcd/t/5b28ed2eaa4a996a288e8d9c/1529408815482/CII%2BCHARITIES%2B2037%2B%281%29.pdf>

[Accessed 5 May 2020].

Anderson, G., Dermody, A. & Isard, P., 2019. 'National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations 2019'. *The Community Foundation for Ireland, Dublin*.

Armstrong, M., 2016. *Armstrong's Handbook of Strategic Human Resource Management*. 6th ed. London, United Kingdom: Kogan Page.

Aston, C. & Morton, L., 2005. 'Managing talent for competitive advantage'. *Strategic HR Review*, 4(5), pp. 28-31.

B., B. A. & Evangelia, D., 2007. 'The Job Demands-Resources model; state of the art'. *Journal of Managerial Psychology*, 22(3), p. 309–328. doi: 10.1108/02683940710733115..

Bailey, C., Madden, A., Alfes, K. & Fletcher, L., 2015. 'The Meanings, Antecedents and Outcomes of Employee Engagement: A Narrative Synthesis'. *International Journal of Management Reviews*, Volume 1, p. 31. Doi:10.1111/ijmr.12077..

Ban, C. D.-F. A. & T. M., 2003. 'Human resource challenges in human service and community development organizations: Recruitment and retention of professional staff'. *Review of Public Personnel Administration*, p. 133.

Baudler, C. R., (2011). 'Employee Engagement: Through Effective Performance Management by Edward M. Mone and Manuel London'. *Personnel Psychology*, Volume 3, p. 813.

Baumruk, R., 2004. 'The missing link: The role of employee engagement in business success'. *Workspan*, pp. 48-53.

Bohn, J. & Grafton, D., 2002. 'The Relationship of Perceived Leadership Behaviours to Organizational Efficiency'. *Journal of Leadership & Organizational Studies*, 9(2), pp. 65-79.

Budhwar, P. S. & Jyotsna, B., (2007). 'Talent management strategy of employee engagement in Indian ITES employees: key to retention'. *Employee Relations*, 29(6), pp. 640-663. doi: 10.1108/01425450710826122..

Burt, E. & Taylor, J. A., (2000). 'Information and Communication Technologies'. *Nonprofit Management & Leadership*, 11(2), p. 131. doi: 10.1002/nml.11201..

Bussin, M., 2014. *Remuneration and Talent Management : Strategic Compensation Approaches for Attracting, Retaining and Engaging Talent*. s.l.:Knowres Publishing.

Campion, M. A., Mumford, T. V., Morgeson, F. P. & Nahrgang, J. D., 2005. 'Work redesign: Eight obstacles and opportunities'. *Human Resource Management*, 44(4), p. 367–390. doi: 10.1002/hrm.20080..

Chandler, A., Russell, E. & Putnam-Walkerly, K., 2012. *Generating change: Investing in a new era of nonprofit talent and leadership*. New York: Emerging Practitioners in Philanthropy.

Chang, W., Huang, C.-M. & Kuo, Y.-C., 2015. 'Design of Employee Training in Taiwanese Nonprofits'. *Nonprofit & Voluntary Sector Quarterly*, 44(1), p. 25–46. doi: 10.1177/0899764013502878.

Charities Regulator, 2018a. *Charities Governance Code*. [Online]
Available at: <https://www.charitiesregulator.ie/media/1609/charities-governance-code.pdf>
[Accessed 17 July 2020].

Charities Regulator, 2018b. *Report of the Consultative Panel on the Governance of Charitable Organisations*. [Online]

Available at: <https://www.charitiesregulator.ie/media/1609/charities-governance-code.pdf>

[Accessed 17 July 2020].

Chhabra N. L. and Mishra, A., 2008. 'Talent Management and Employer Branding: Retention Battle Strategies'. *ICFAI Journal of Management Research*, 7(11), pp. 50-61.

CIPD, (2019). *Employee engagement and motivation*. [Online]

Available at: <https://www.cipd.ie/news-resources/practical-guidance/factsheets/engagement-motivation>

[Accessed 17 July 2020].

CIPD, 2020a. *Job design*. [Online]

Available at: <https://www.cipd.co.uk/knowledge/strategy/organisational-development/job-design-factsheet>

CIPD, 2020b. *Leadership in the workplace*. [Online]

Available at: <https://www.cipd.ie/news-resources/practical-guidance/factsheets/leadersip-workplace>

Collis, J. & Hussey, R., 2014. *Business research : a practical guide for undergraduate & postgraduate students*. 4th ed. Basingstoke: Palgrave Macmillan.

Corporate Executive Board, 2004. *Driving performance and retention through employee engagement*. [Online]

Available at: https://www.stcloudstate.edu/humanresources/_files/documents/supv-brown-bag/employee-engagement.pdf

[Accessed 6 July 2020].

Crotty, M., 1998. *The foundations of social research*. 1st ed. Australia: SAGE.

CSO, 2019. *Monthly unemployment*. [Online]

Available at:

<https://www.cso.ie/en/releasesandpublications/er/mue/monthlyunemploymentmay2019/#:~:text=The%20seasonally%20adjusted%20unemployment%20rate,when%20compared%20to%20May%202018>

Cunningham, I., (1999). 'Human Resource Management in the Voluntary Sector: Challenges and Opportunities'. *Public Money & Management*, 19(2), pp. 19. doi: 10.1111/1467-9302.00161.

Denzin, N. K. a. L. Y., 2005. *The SAGE handbook of qualitative research*. 3rd ed. California: SAGE.

Dudwick, N., Kuehnast, K., Jones, V. N. & Woolcock, M., 2006. *Analyzing Social Capital in Context: A Guide to Using Qualitative Methods and Data*. Washington: World Bank Institute.

Ebrahim, A., 2003. 'Accountability Myopia: Losing Sight of Organizational Learning'. *Academy of Management Proceedings*, pp. B1-B6. doi: 10.5465/AMBPP.2003.13792370.

Flick, U., 2011. *Introducing research methodology: A beginner's guide to doing a research project*. Cornwall: SAGE Publications Ltd.

Flynn, M. et al., 2018. 'Not-for-profit sector in crisis'. *Irish Times*, 6 December.

Garnett, J., Abraham, S. & Abraham, P., 2016. 'Using work-based and work-applied learning to enhance the intellectual capital of organisations'. *Journal of Work-Applied Management*, 8(1), pp. 56–64. doi: 10.1108/JWAM-08-2016-0013..

Ghuri, P. N. & Gronhaug, K., 2005. *Research methods in business studies : a practical guide*. 3rd ed. s.l.:Financial Times Prentice Hall.

Grant Thornton, 2019. *Compliance demands for charities*. [Online] Available at: <https://www.grantthornton.ie/insights/blogs/compliance-demands-for-charities/> [Accessed 16 January 2020].

- Harrison, D. A., Newman, D. A. & Roth, P. L., 2006. 'How Important Are Job Attitudes? Meta-Analytic Comparisons of Integrative Behavioral Outcomes and Time Sequences'. *Academy of Management Journal*, 49(2), p. 305–325. doi: 10.5465/AMJ.2006.20786077..
- Harter, J. K., Schmidt, F. L. & Hayes, T. L., 2002. 'Business-unit-level relationship between employee satisfaction, employee engagement, and business outcomes: A meta-analysis'. *Journal of Applied Psychology*, 87(2), pp. 268–279. doi: 10.1037/0021-9010.87.2.268..
- Hay, M., 2002. 'Strategies for survival in the war of talent'. *Career Development International*, Volume 7, pp. 52-55. doi:10.1108/13620430210414883.
- Hill, S. & Birkinshaw, J., 2012. 'Ambidexterity and survival in corporate venture units'. *Journal of Management*, 40(7), pp. 1899-1931. doi: 10.1177/0149206312445925..
- Holliday, A., 2007. *Doing and Writing Qualitative Research 7*. 2nd ed. London: Sage Publications.
- Huang, Lin & Chuang, 2006. 'Constructing Factors Related to Worker Retention'. *International Journal of Manpower*, 27(5), pp. 491-508.
- Indecon, 2019. *International Economic Consultants Report into the Potential for a 'Charity Passport' Facility for Charity Data in Ireland*. [Online] Available at: <https://www.charitiesregulator.ie/media/1826/indecon-report-into-potential-for-facility-for-charity-data-in-ireland-2019.pdf> [Accessed 08 May 2020].
- Irish Independent, 2014. CRC scandal Kiely 'won't give back' the charity cash. *Irish Independent*, 19 January.
- Israelite, L., 2010. *Talent Management : Strategies for Success From Six Leading Companies*. Alexandria, Va: American Society for Training & Development.
- Kahn, W., 1990. 'Psychological conditions of personal engagement and disengagement at work'. *Academy of Management Journal*, Volume 33, pp. 692-724.

Kamil, B., Hamid, Z., Hashim, J. & Omar, A., 2011. 'A study on the implementation of talent management practices at Malaysian companies'. *Asian Journal of Business and Management Sciences*, 1(4), pp. 147-162.

Khalil, S. A. & Siddiqui, D. A., 2019. 'Authentic Leadership and Work Engagement: The Mediatory Role of Employees' Trust and Occupational Self-efficacy'. *International Journal of Organizational Leadership*, 8(3), p. 17–42.

Kim, J., 2014. 'Building coalition and learning together: A Korean-American community organization'. *Community Development Journal*, 49(3), pp. 473-488. doi:10.1093/cdj/bst053.

King, K., 2017. 'The talent climate : Creating an organisational context supportive of sustainable talent development through implementation of a strong talent system'. *Journal of Organizational Effectiveness : People and Performance*, 4(4), pp. 298-314. doi: 10.1108/JOEPP-03-2017-0023.

King, N. & Horrocks, C., 2010. *Interviews in qualitative research*. Cornwall: SAGE.

Lewis, R. & Heckman, R., 2006. 'Talent management: a critical review'. *Human Resource Management Review*, 16(2), pp. 139 - 54.

Locke, E. A., 1976. 'The Nature and Causes of Job Satisfaction'. *Handbook of Industrial and Organizational Psychology*, pp. 1297-1349.

Maguire, M. & Delahunt, B., 2017. 'Doing a Thematic Analysis: A Practical, Step-by-Step Guide for Learning and Teaching Scholars'. *AISHE-J: The All Ireland Journal of Teaching & Learning in Higher Education*, 9(3), p. 3351.

Mann, A. & Harter, J., 2016. *The worldwide employee engagement crisis*. [Online] Available at: <http://www.gallup.com/businessjournal/188033/worldwide-employee-engagement-crisis.aspx>

Maslach, C., Schaufeli, W. B. & Leiter, M. P., 2001. 'Job Burnout'. *Annual Review of Psychology*, 52(1), p. 397. doi: 10.1146/annurev.psych.52.1.397.

Mathis, R. & Jackson, J., 2008. *Human Resource management*. 12th ed. South-Western: Thomson.

McAllister, M., 2018. *How Scandal is Damaging the Voluntary Sector and How the Sector is Responding to Restore Public Confidence*. Dublin: National College of Ireland: Unpublished undergraduate thesis.

Mone, E. & London, M., 2009. *Employee Engagement: Through Effective Performance Management*. New York: Taylor and Francis Group.

Nonprofit HR, 2016. *2016 Nonprofit Employment Practices Survey™ Results*. [Online]

Available at: <https://www.nonprofithr.com/wp-content/uploads/2016/04/2016NEPSurvey-final.pdf>

Novick O'Keefe, L., 2015. *Can Nonprofit Organizations Compete in the War for Talent?*. [Online]

Available at: https://www.huffpost.com/entry/nonprofit_hiring-_b_6517568?guce_referrer=aHR0cHM6Ly93d3cuZ29vZ2xILmNvbS8&guce_referrer_sig=AQAAAHv-

XcfrxwEK7jYOTuPQUolviwq4dnIpaJnO75pnnaW9aTss4vhzb5Fs1gjDBsrpQRfZbCexr5nhrR5Th5JuOE-6KAI_tfi6NGI4McVMWkNvxJXUxdFiqJ2jGghq4flh

[Accessed 14 November 2019].

O'Connor, N., 2019. *An exploratory study to understand the challenges encountered by Irish charities with implementing good governance standards*. Dublin: National College of Ireland: Unpublished M.Sc. dissertation.

O'Regan, 2016. 'Console scandal: Elaborate web of deceit of an 'untouchable' charity founder'. *Irish Independent*, 2 July.

Park, S., Kim, J., Park, J. & Lim, D. H., 2018. 'Work Engagement in Nonprofit Organizations: A Conceptual Model'. *Human Resource Development Review*, 17(1), pp. 5-33.

- Pobal, (2018). *Managing Better Series: Good Governance*. [Online]
Available at:
https://www.pobal.ie/app/uploads/2018/11/managing_better_01_governance_28-11-18.pdf
[Accessed 18 January 2020].
- Poocharoen, O. & Lee, C., 2013. 'Talent Management in the Public Sector: A comparative study of Singapore, Malaysia, and Thailand'. *Public Management Review*, 15(8), pp. 1185-1207. doi: 10.1080/14719037.2013.816525.
- Quinlan, C., 2011. *Business research methods*. Andover: Cengage Learning.
- Ridder, H. G. & McCandless, A., 2010. 'Influences on the architecture of human resource management in non-profit organizations: An analytical framework'. *Nonprofit and Voluntary Sector Quarterly*, 39(1), pp. 124-141.
doi:10.1177/0899764008328182.
- Robinson, D., Perryman, S. & Hayday, S., 2004. *The Drivers of Employee Engagement. Institute for Employment Studies (Report 408)*. [Online]
Available at: <http://eds.b.ebscohost.com/eds/detail/detail?vid=0&sid=3514e668-735d-4c57-ac8b-c4c6f7b44670%40pdc-v-sessmgr01&bdata=JkF1dGhUeXBIPWlwLGNvb2tpZSxzaGliJnNpdGU9ZWRzLWxpd mUmc2NvcGU9c2l0ZQ%3d%3d#AN=nci.15999&db=cat05743a>
[Accessed 24 March 2020].
- Saks, A. & Gruman, J., 2014. 'What do we really know about employee engagement?'. *Human Resource Development Quarterly*, 25(2), pp. 155-182.
- Saunders, M., Lewis, P. & Thornhill, A., 2007. *Research methods for business students*. 4th ed. Harlow: Financial Times Prentice Hall.
- Saunders, M., Lewis, P. & Thornhill, A., 2009. *Research methods for business students*. 5th ed. s.l.:Financial Times Prentice Hall.
- Saunders, M., Lewis, P. & Thornhill, A., 2015. *Research methods for business students*. 7th ed. s.l.:Pearson Education.

Schaufeli, W. & Bakker, A., (2003). *Occupational Health Psychology Unit*. Utrecht: Utrecht University.

Schaufeli, W. & Bakker, A., (2003). *Utrecht work engagement scale: Preliminary manual*. Utrecht: Utrecht University.

Schaufeli, W. & Bakker, A., 2010. Defining and measuring work engagement: bringing clarity to the concept. In: *Work Engagement: A Handbook of Essential Theory and Research*. Hove, NY: Psychology Press, pp. 10-24.

Schaufeli, W., Salanova, M., Gonzalez-Roma, V. & Bakker, A. B., 2002. 'The measurement of engagement and burnout: a two sample confirmatory factor analytic approach'. *Journal of Happiness Studies*, Volume 3, pp. 71-92.

Scullion, H., Collings, D. G. & Caligiuri, P., 2010. 'Global talent management'. *Journal of World Business*, 45(2), pp. 105-108.

Selander, K., 2015. 'Work engagement in the third sector'. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 26(4), pp. 1391-1411. doi:10.1007/s11266-014-9465-y.

Shantz, A., Alfes, K., Truss, C. & Soane, E., 2013. 'The role of employee engagement in the relationship between job design and task performance, citizenship and deviant behaviours'. *International Journal of Human Resource Management*, 24(13), pp. 2608-2627. doi: 10.1080/09585192.2012.744334.

Stahl, R., 2013. 'Talent Philanthropy: Investing in Nonprofit People to Advance Nonprofit Performance'. *Foundation Review*, 5(3), pp. 35–49. doi: 10.9707/1944-5660.1169.

The Wheel, 2019a. *Budget 2020: The Wheel calls for increased spending allocations for charities to ensure their viability*. [Online] Available at: <https://www.wheel.ie/news/2019/09/budget-2020-wheel-calls-increased-spending-allocations-charities-ensure-their> [Accessed 18 January 2020].

The Wheel, 2019b. *Urgent Action Needed to address duplication in regulatory requirements*. [Online]
Available at: <https://www.wheel.ie/news/2019/11/urgent-action-needed-address-duplication-regulatory-requirements>
[Accessed 19 May 2020].

The Wheel, 2019c. *Investing in community*. [Online]
Available at: <https://www.wheel.ie/sites/default/files/media/file-uploads/2019-09/BudgetSubmission2020Web.pdf>
[Accessed 19 January 2020].

Tims, M., Bakker, A. B. & Xanthopoulou, D., 2011. 'Do transformational leaders enhance their followers' daily work engagement?'. *The Leadership Quarterly*, 22(1), pp. 121-131. doi:10.1016/j.leaqua.2010.12.011.

Von Eckardstein, D. & Brandl, J., 2004. *Human Resource Management in Nonprofit Organizations*. *Research gate*. [Online]
Available at:
https://www.researchgate.net/publication/310596346_Civil_Society_in_Transition_Civic_Engagement_and_Nonprofit_Organizations_in_Central_and_Eastern_Europe_after_1989_link_fileCUsersLenovo20x220DownloadseBook-closed-download-07_Transition201pdf
[Accessed 10 January 2020].

Weerawardena, J. & Mort, G. S., (2006). 'Investigating social entrepreneurship: A multidimensional model'. *Journal of World Business*, 41(1), pp. 21-35.

Wegner, P., 2011. *The relationship between employee engagement and employee retention in an acute healthcare hospital*. Minnesota: Ph.D. thesis. Walden University.

Wiley, J. W., 2010. 'The impact of effective leadership on employee engagement'. *Employment Relations Today (Wiley)*, 37(2), pp. 47-52. doi: 10.1002/ert.20297..

Yapp, M., 2009. 'Measuring the ROI of talent management'. *Strategic HR Review*, 8(4), pp. 5-10. doi: 10.1108/14754390910963856.

Yauch, C. & Steudel, H., 2003. 'Complementary Use of Qualitative and Quantitative Cultural Assessment Methods'. *Organizational Research Methods*, 6(4), pp. 465-48.

Appendices

Appendix 1 - Consent form

INTERVIEW CONSENT FORM

Dear Participant,

Firstly, I would like to thank you for your agreement to participate in my research.

Working title

An exploratory study into the impact of increasing governance and compliance requirements in the not-for-profit sector on talent management strategies with a particular focus on employee engagement

Rationale and purpose

There is a call from within the Irish not-for-profit sector to address the impact of increased governance and compliance requirements on not-for-profits organisations. Although the governance standards are welcomed within the sector, the lack of additional resources to respond to the changes are identified as a concern.

The purpose of this research is to investigate if there is an impact on talent management strategies, with a focus on employee engagement, as a result of the increased governance and compliance standards in the sector.

Structure and time requirements

The research will be conducted through semi-structured interviews which will be approximately 45 minutes in duration. These interviews will consist of a series of open-ended questions.

Consent to take part in research

To confirm your willingness to participate please respond to all of the below questions to the best of your ability.

- I _____ voluntarily agree to participate in this research study.
- I understand that my agreement to participate now, does not preclude me from withdrawing at any time or refusing to answer any question without any consequence.
- I understand that within two weeks of my interview I can withdraw consent to use data collected in this interview, in which case the material will be deleted.
- The researcher explained the purpose and nature of the study to me in writing and I have had the opportunity to ask questions about the study.
- I understand that I will not benefit directly from my participation in this research.
- I understand that participation involves agreeing to be interviewed about my views on the subject in relation to my current role and that I will be asked a series of open-ended questions to facilitate the discussions.
- I understand that the interview will be hosted via a video call and I agree to my interview being recorded. I understand that the recording will relate to the audio file only and the interviewer will not be recording video.
- I understand that all information I provide for this study will be treated confidentially.
- I understand that signed consent forms and recordings will be retained by the researcher in a locked box that only the researcher has access to until the researcher receives the results of their dissertation after which it will be deleted.
- I understand that under freedom of information legislation, I am entitled to access the information I have provided at any time while it is in storage as specified above.
- I understand that I am free to contact the researcher at any time to seek clarification or information.

· I understand that extracts from my interview may be used in the body of the Master's thesis for which it is being collected with any identifying information removed.

Signature of Participant

Date

I believe that the participant is giving informed consent to participate in this study

Signature of researcher

Date

Appendix 2 - Participant information sheet

Participant Information sheet template

I would like to invite you to take part in my research study.

Before you decide you need to understand why the research is being done and what it would involve for you. Please take time to read the following information carefully.

Ask questions if anything you read is not clear or if you would like more information.

Take time to decide whether or not to take part.

Title of research:

An exploratory study to measure the impact of increasing governance and compliance requirements in the not-for-profit sector on talent management strategies sector with a specific focus on employee engagement.

The researcher and their research

I am a final year student studying for a Masters in Human Resource Management in the National College of Ireland. I am passionate about the work of the not-for-profit sector in Ireland and I believe that further research in this area could support work within this sector.

The aim of the research is to identify if there is an impact on talent management strategies and employee engagement as a result of increasing governance and compliance requirements in the not-for-profit sector. The overall aim is to support the concerns within the sector of the impact of increasing compliance and governance requirements with research data.

Context

There is a call from within the Irish not-for-profit sector to address the impact of increased governance and compliance requirements on not-for-profits organisations.

Although the governance standards are welcomed within the sector, the lack of additional resources to respond to the changes are identified as a concern.

The purpose of this research is to investigate if there is an impact on talent management strategies, with a focus on employee engagement, as a result of the increased governance and compliance standards in the sector.

What will taking part involve?

The interview will be a semi-structured interview with the researcher working from a list of questions as a guide for the conversation. The researcher will first establish if the interviewee feels there is an increase in governance and compliance requirements in the sector. The researcher will also discuss the impact of increased governance and compliance, if identified, in broad terms and will specifically focus on the impact, if any, in relation to the employee engagement.

The interviews will be conducted via video interview due to COVID 19.

Why have you been invited to take part?

The researcher selected you to take part in this study due to your role in a not-for-profit organisation.

Do you have to take part?

Participation is voluntary and each person should make a decision based on an informed choice to participate. The consent form attached outlines your rights, if you decide to take part, which includes the right to refuse to answer a particular question and the right to withdraw from the research following the interview process.

What are the possible risks and benefits to taking part?

The researcher does not identify any potential risks for taking part but is very willing to discuss any risks that you may identify prior to agreement to participate.

The benefits of participating are to contribute to the research which increases knowledge within the sector.

Will taking part be confidential?

Yes, the researcher will anonymise the data included in the completed research. The researcher will not share your personal details with other parties and will inform you of any breaches that may occur.

The researcher will secure all data using password protected files. The researcher will be the only person with access to the data.

The researcher is required to break confidentiality if the researcher deems that there is a serious risk of harm to a person based on the content of the interview. The researcher will inform the participant that this information will be reported.

How will the information you provide be recorded, stored and protected?

The interview will be recorded by the video platform used to conduct the interview on the researcher's laptop. Only the audio file from the call will be recorded for this interview. It will be secured in a password protected folder. The researcher is the only person who will have access to this data. The non-anonymised data will be retained until the results of the exam board as received as per the consent form. The anonymised data will be stored for a period of two years from the date of the exam board.

Signed consent forms and original audio recordings will be retained in the researchers dwelling with access restricted to the researcher until after my degree has been conferred. A transcript of interviews in which all identifying information has been removed will be retained for a further two years after this. Under

freedom of information legalisation you are entitled to access the information you have provided at any time.

What will happen to the results of the study?

The research will publish the research if the results are deemed to make a significant impact to the sector.

Who should I contact for further information?

The researcher is Louise Mullins. Louise can be contacted via email at misslouisem@gmail.com, lmullins@doccs.ie or by phone at 0876249489.

Thank you for taking the time to read the above information and please do not hesitate to contact me for clarity on any areas of the above.

Appendix 3 - Guide research questions

Semi Structured interview

Context – The use of the term employees refers to all employees in the organisation at every level and in every position

Opening questions

1. How many employees does your organisation have?
2. What is your role?
3. What are the mission and values of the organisation you work for?

Talent Management Strategy – The processes implemented by an organisation ranging from recruitment to retention of employees. According to (Isralite 2010) talent management is “the collection of things companies do that help employees do the best they can each and every day in support of their own and the company’s goals and objectives.”

4. What motivates people to work in the not-for-profit sector?
5. Do you think talent management strategies are necessary in the not-for-profit organisations?
6. Can you describe your organisations talent management strategy?
7. What are the most important elements of a talent management strategy to your organisation?
8. How would you describe employee engagement?
9. What do you think are the main drivers of employee engagement in your organisation?
10. How does your organisation measure engagement? Formally or informally?

11. What, if any, do you feel are the internal and external barriers to employee engagement in the not-for-profit sector? Do these exist within your organisation?

The sector has outlined an increase in governance and compliance requirements over the last number of years.

12. Has this impacted on your ability to deliver your mission? If yes, does this impact on employee engagement within your organisation?

13. An organisations resources can include financial resources, time, human resources or physical resources. Do you think increased governance and compliance requirements affects any or all of these resources within your organisation?

14. Does your organisation actively aim to engage its employees through interventions? If yes, is this impacted by changes in relation to governance and compliance requirements in the sector?

15. If employees become disengaged due to increased governance and compliance requirements, how can organisations support re-engagement?