

TOWSON UNIVERSITY  
OFFICE OF GRADUATE STUDIES

Transparency and Accountability in Latin American Youth Sports Organizations' Websites:

*A Content Analysis*

**By Ashley Dunbar**

**A Thesis in partial fulfillment of the requirements for the degree**

**Master of Science in Social Science**

**August 2016**

Towson University  
8000 York Road, Towson, MD 21252

**TOWSON UNIVERSITY  
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***Youth Sports Nonprofit Organizations: How Effective Are They Really?***

Ashley Dunbar

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<b>Form 990</b> Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b> Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>	OMB No. 1545-0047 <div style="border: 2px solid black; padding: 5px; display: inline-block;"> <b>2014</b>          Open to Public Inspection       </div>																								
<b>A</b> For the 2014 calendar year, or tax year beginning and ending																										
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>CAL RIPKEN SR FOUNDATION INC</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1427 CLARKVIEW ROAD 100</b> City or town, state or province, country, and ZIP or foreign postal code <b>BALTIMORE, MD 21209</b> <b>F</b> Name and address of principal officer: <b>BRIAN WENTZ</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>52-2310500</b> <b>E</b> Telephone number <b>410-823-0808</b> <b>G</b> Gross receipts \$ <b>21,451,719.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number																								
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<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/> <b>L</b> Year of formation: <b>2001</b> <b>M</b> State of legal domicile: <b>MD</b>																										
<b>Part I Summary</b>																										
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>LED BY FORMER BASEBALL GREATS, CAL RIPKEN, JR. AND BILL RIPKEN, THE CAL RIPKEN SR. FOUNDATION,</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>40</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>36</b> <b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a) <b>5</b> <b>25</b> <b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>120</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> <b>0.</b>																									
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<b>Part II Signature Block</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.																										
<b>Sign Here</b>	Signature of officer <b>BRIAN WENTZ, CHIEF FINANCIAL OFFICER</b> Date <b>8/13/15</b>																									
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>LORI S. BURGHAUSER</b> Preparer's signature <b>LORI S. BURGHAUSER</b> Date <b>08/06/15</b> Check <input type="checkbox"/> self-employed PTIN <b>P00370694</b> Firm's name <b>SC&amp;H TAX &amp; ADVISORY SERVICES, LLC</b> Firm's EIN <b>20-5991824</b> Firm's address <b>910 RIDGEBROOK ROAD SPARKS, MD 21152</b> Phone no. <b>(410) 403-1500</b>																									
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																										

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**Short Form**

Form **990-EZ** **Return of Organization Exempt From Income Tax** OMB No. 1545-1150

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2014 calendar year, or tax year beginning and ending

**B** Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

**C** Name of organization

**D** Employer identification number

**E** Telephone number

**F** Group Exemption Number ▶

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **WWW.SOCCERFORPEACE.ORG**

**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **139,730.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received	1	139,730.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	139,730.	
<b>Expenses</b>	10	Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O	10	72,070.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	30,000.
	13	Professional fees and other payments to independent contractors	13	7,950.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	433.
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	10,556.
17	<b>Total expenses.</b> Add lines 10 through 16	17	121,009.	
<b>Net Assets</b>	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,721.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	11,983.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	30,704.

**LHA** For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2014)

Appendix 2. Futbol Con Corazon/Soccer with Heart (for Peace) Form 990 from Fiscal Year 2014.

Manage Form 990-N (e-Postcard) [Home](#) [Security Profile](#) [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
26-3108004	PROJECT BEISBOL CORP	2015	12-31-2015	05-16-2016	Accepted	10065520161370291324	

««« Prev Page 1 Next »»»

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Appendix 3. Project Béisbol Form 990-N from Fiscal Year 2015.



## **Introduction**

This research will investigate the important best practice elements regarding nonprofit organizations that focus specifically on aiding underserved youth through sports programs in the United States and Latin America, using an established, tested rubric used by CharityNavigator.com. My research questions are:

1. How transparent and accountable are these nonprofit youth-based organizations?
2. Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?

In order to counterbalance the form- and website design-focused, analytical rubric of Charity Navigator, the research also focuses on sub-questions within the topics of consumers, risk management, and fiscal integrity. These questions aim to incorporate the human element: the children and families that are supposed to be benefitting from the programs each nonprofit aims to provide.

The topic of nonprofit youth work is of keen interest for me as I interned for the Cal Ripken, Sr. Foundation (CRSF) in 2015, and saw the work they were doing in poorer neighborhoods all around the United States. CRSF's growth is impressive, but because they are a newer organization, I was curious as to whether or not they could maintain that kind of growth, and if they are making a long-lasting positive difference within the communities they are present. Paired with other organizations I've worked with in Latin America, I wanted to explore the "recipe for success" that authors in Nonprofit Leadership have laid out and how three organizations compare.

## **Overview of Nonprofit Sector**

The U.S. nonprofit sector encompasses around 2 million organizations, varying drastically in the issues they cover. Nonprofits, by definition, are organizations that serve a greater purpose through philanthropy, voluntarism, and charity. Although these organizations are businesses, they are not the corporate businesses most would think of, like Coca-Cola, Wal-Mart, or Apple. Nonprofits are not required to pay taxes. More importantly, they are present to fill the

gaps that corporations do not – while making money is part of why nonprofits thrive, the main purpose of a Nonprofit Organization is to serve its mission (Drucker, 1990; Dym & Hutson, 2005; Salamon, 2012; Sand, 2005; Worth, 2012). Whether that mission is helping underserved children, or giving abandoned animals homes, every action of that organization is supposed to reflect its mission.

With the nonprofit sector alone contributing an estimated \$905.9 billion to the US economy in 2013, either through donations, business partnerships, or other means, it is important to assess its accountability to its stakeholders.<sup>1</sup> Each organization had to work with at-risk youth in lower income communities with a focus on sports-related programming as a means of helping these populations succeed. With recent headlines focusing on violence between law enforcement and young adults in the United States, it is important to choose nonprofits that are aiming to bridge that gap. Also, because sports plays such a unifying role within cultures, and because of the effects it has on youth, both positive and negative, it is a valid place to start when looking at best practices within the nonprofit sector.

The reason for studying youth organizations is three-fold: youth will be our future decision makers and leaders, sports and sport teams are cultural elements within societies and play large roles in influencing youth, and the relationship between the United States and Latin America have been on rocky terms since the turn of the 20<sup>th</sup> century. First, youth are tomorrow's generation. Children and teens are impressionable, full of capabilities, and looking for a place to fit in. They are the future CEOs, leaders, and entrepreneurs who have voices, ideas, and ways to improve the neighborhoods, cities, and states they live in. The nonprofits in this study give attention to children who run a risk of becoming involved in drug- and gang-related violence, as well as other high-risk behaviors. These organizations seek to make a positive change early in a child's life so that they may become successful adults who better enhance society.

Second, sports and sports teams are defining cultural elements. Children look up to basketball, soccer, and football stars. Sports can play both negative and positive roles for developing children: the National Research Council and Institute of Medicine points out that sports, when taught in a way that highlights the need to win, can lead to masculine aggressive

---

<sup>1</sup> Brice S. McKeever, "The Nonprofit Sector in Brief 2015: Public Charities, Giving, and Volunteering," Urban Institute, October 2015. Accessed 01 April 2016. <http://www.urban.org/sites/default/files/alfresco/publication-pdfs/2000497-The-Nonprofit-Sector-in-Brief-2015-Public-Charities-Giving-and-Volunteering.pdf>

behavior, competitive norms, and lower rates of altruism. However, on a more positive note, if coaches are taking the time to highlight each player's strengths and contributions to the team while building "youth-centered" relationships, youth have lower anxiety, greater self-esteem, and higher achieving friendship groups (Eccles & Gootman, 2002). It is important to see how nonprofits focused on youth development are addressing these topics and building positive character traits in the young people they are serving.

Last, Latin America is the geographic focus of this research due to its proximity to the United States, and the history of our relations within the Western Hemisphere. Latin America, our neighbor to the south, has been interwoven in our history since the Monroe Doctrine, which stated that any interference from European nations in Latin American affairs would be grounds for war with the United States. The Monroe Doctrine came at a time when Latin American nations were becoming independent, and the Western Hemisphere were desperately trying to cut ties with its European associations. Because Post Colonialism has left much of Latin America in poverty, the kind of work we see done there by nonprofit organizations should be culturally relevant. In other words, how will work done by a local nonprofit differ from the work done by a US-based organization?

When looking at the nonprofit sector, particularly with youth organizations at work in or for Latin American countries, it is important to understand the context in which the work is being done. In the Nicaragua, for example, ties with the United States are not as strong as they would be in Puerto Rico, or México (Mignolo, 2005; Vanden & Provost, 2014). Colombia has suffered from thorny relations with the United States because of drug trafficking. Latin America, in general, holds Catholicism and the *Machismo* persona for men as the two guiding factors in everyday ways of life. Cultural viewpoints affect the types of leadership that is respected and effective within most Latin American countries (Anderson, 1983; Mignolo, 2005; Ruck, 1991; Vanden & Provost, 2014). It will also be a question addressed in how the nonprofits that are part of this research handle these cultural differences.

The National Research Council and Institute of Medicine, in its publication *Community Programs to Promote Youth Development*, say that all adolescents, regardless of economic and social situations, need help, instruction, discipline, support, and caring as they mature (2002). Adolescents can find this support in community sports leagues, as well as clubs, community service organizations, faith-based groups, and others. In addition, if sports programs in particular

focus on character and skills development as opposed to winning, youth develop lower anxiety, feel more socially accepted, perform better in school, and have greater self-esteem.

### **What Scholars Say About Successful Nonprofit Management Best Practices**

The amount of literature on nonprofit best practices is extensive. From reviewing textbook-style books to collections of essays to focused texts on particular aspects of nonprofit work, I pulled three themes with which this research will focus on:

1. Transparency and accountability as laid out in a rubric created by a leading website rating nonprofits, Charity Navigator;
2. The use of modern leadership and management practices by administrative personnel; and
3. The level of understanding the leadership within an organization has of the target population they are trying to reach.

Each of these three themes appeared within the literature, and so will be the three standards of measurement that each organization will be compared to. In addition, other elements observed that tie into the previously listed themes include: consumer demographics and the measured outcomes, risk management for the programs (how are children being protected both from sexual predators and from physical injuries?), and the fiscal integrity of each organization beyond the forms they fill out.

The three themes discussed are put into practice in the nonprofit, Twin Cities RISE! (TCR). Steve Rothschild, a former high-level employee in corporate America, left to form TCR using the principles that he used in business, as well as the three principles mentioned above. In his published work, *The Non Nonprofit: For-Profit Thinking for Nonprofit Success*, he also mentions other nonprofits using these principles successfully, such as Habitat for Humanity and Common Ground.<sup>2</sup> Successful youth programs who have adopted similar themes include the Boys and Girls Clubs of America, YMCA/YWCAs, and Girls, Inc.<sup>3</sup> Because these three themes appear in the literature, and can be seen used in other major youth organizations, the study will aim to put this advice to the test for the purpose of examining its credibility.

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<sup>2</sup> Steve Rothschild, *The Non Nonprofit: For-Profit Thinking for Nonprofit Success* (San Francisco, CA: Jossey-Bass, 2012).

<sup>3</sup> National Research Council Institute of Medicine, *Community Programs to Promote Youth Development* (Washington, DC: National Academy Press, 2002), 107, 124.

Research also shows organizations that *voluntarily* include high quality financial and performance information on its websites have a higher level of trustworthiness with donors and potential stakeholders, and receive higher volumes of charitable contributions (Lee & Joseph, 2013; Saxton, Neely & Guo, 2014). Based on a study in 2010, larger nonprofits, those who have more debt, a higher contribution ratio, a higher compensation expense, or a National Taxonomy of Exempt Entities classification of Higher Education are more likely to allow access to financial audited statements (Behn, DeVries & Lihn, 2010). However, there are studies that suggest the exact opposite (Saxton, Kuo & Ho, 2011). Since CRSF is the largest organization in this study, the theory of a larger organization providing audited statements can be tested. As well, the opposite can be observed of the smaller organizations in this study, Fútbol Con Corazón and Project Béisbol. Lastly, the presence of Annual Reports and other performance measuring documents on organization websites serves as reassuring documents to current and potential donors. With skepticism of nonprofit accountability high in the US after a scandal with the Cancer Fund of America, Inc., yearly records of organizational performance can act as a comforting reassurance that donated money is going where donors intended.<sup>4</sup> Performance measurement tools aiding donor comfort and trustworthiness apply especially to charities that pull donations from the public, not specifically a membership base, and are located both in and outside of the United States (Flack, 2007).

Using the above information to apply alongside of the transparency and accountability measurements from Charity Navigator will aid in validity of the study as pertaining to the research questions.

### *Transparency and Accountability*

The first theme, transparency and accountability, will be measured through Charity Navigator's rubric measuring the same aspects and also by a British nonprofit organization, Sport England, who published performance measurement matrices in 2001. By using an organization's website and tax form 990, Charity Navigator gives potential and current stakeholders a comparison of what a perfect organization with outstanding transparency and accountability looks like with that of the organization they are either giving or wanting to give their money and/or time. Showcasing financial and governance information is part of a larger

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<sup>4</sup> Azadeh Ansari, "Emotions Run High Amid Cancer Charity Scam," CNN.com, published 22 May 2015. Accessed 31 March 2016. <http://www.cnn.com/2015/05/22/health/cancer-charity-scam/>

aim of nonprofits to be more accessible by and accountable to their stakeholders (Letts, Ryan & Grossman, 1999; Salamon, 2012; Worth, 2012). Charity Navigator, a 501(c)(3) nonprofit organization, was founded in 2001 for the purpose of helping generous people make sure their money was going to be used how they wanted it to be used. The organization expanded from there, helping donors first to avoid mailing-list appeals, and then expanding into a rating system that is well respected today. Charity Navigator has been mentioned by *Time Magazine*, *Forbes*, *Business Week*, and other publications, and had over seven million visitors to its website in 2015 alone.<sup>5</sup> Charity Navigator has become a respected entity within the nonprofit sector, and therefore an important aspect of this study.

Because Charity Navigator uses a system that focuses heavily on forms and web design rather than focusing on the human element of nonprofit organizations, information from a performance measurement report by Sport England will be included as a means of asking questions related to consumers, risk management and fiscal integrity. Sport England published *Performance measurement for the development of sport—A good practice guide* in 2001 for the purpose of giving local authorities a way to measure efficiency and effectiveness of sport and recreation services. Using a Best Value framework, Sport England's report asks what measures organizations are taking to constantly improve what is being offered to core audiences using six principles:

1. **Clarity of purpose:** Understanding who will use the information and how and why it will be used.
2. **Focus:** Performance information should be focused on the priorities/mission of the organization.
3. **Alignment:** The performance measurement system should be aligned with the objective setting and performance review processes of the organization.
4. **Balance:** The overall set of performance indicators should give a balanced picture of the organization's performance.
5. **Regular refinement:** The performance indicators should be kept up to date to meet changing circumstances whilst balancing the need for consistency over time.

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<sup>5</sup> Charity Navigator, "Overview." Accessed 1 March 2016.  
[http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=628#.Vt4IoFJ\\_yf4](http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=628#.Vt4IoFJ_yf4)

6. **Robust performance indicators:** The performance indicators used should be sufficiently robust and intelligible for their intended use.<sup>6</sup>

Since 2001, Sport England has grown to encompass research on the benefits sports has in health and the economy, and its overall social value on society, as well as looking at both local and national pictures of who is playing sports and why. Sports England's studies, in relation to Charity Navigator and other information found within the text, will give a voice from those who participate in these programs and ask how effective and efficient are they? How well do these programs stay in line with each organization's mission? And what information is provided regarding the youth's overall well-being?

#### *Modern leadership and management practices*

The second theme involves leadership and management practices. Sound leadership ensures good management in multiple ways. Authors on the topic recognize investing in professional development and making the workplace a friendly, appreciative environment one of them. Modern office environments, the authors argue, require leaving outdated or ineffective methods behind, including being afraid of openly discussing the work environment, office culture, or providing more equal opportunities for all employees to grow professionally (Crutchfield & Grant, 2008; Teegarden, Hinden & Sturm, 2011; Hesselbein & Cohen, 1999). For example, Crutchfield and Grant, in their book, *Forces for Good: The Six Practices of High Impact Nonprofits*, challenge the stereotype of an imposing, renowned leader. Instead, they champion a leader who not only makes others feel important, but also shares that role with the collective team. Instead of thinking of social entrepreneurship or organizational development as a chance for one person to shine, leadership and professional career enhancement should be thought about with a holistic perspective (Salamon, 2012). The Charity Navigator rubric touches on some of these methods by asking whether or not board members are given the tax form 990 *before* it is made available to the public, how the CEO or head of the organization is compensated, and if there were loans made to or from board members.

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<sup>6</sup> Sport England, *Performance measurement for the development of sport—A good practice guide for local authorities: Main report* (London: Sport England, 2001), 7.

### *Understanding the need of the population being served*

Last, organizations need to understand the needs of the population using their services or resources. Multiple authors explain that a manager's first duty is to make the organization's mission specific, or make it more real by making the issues relevant to the people serving it (Drucker, 1990; Saunders, 2004). In order to enact specific actions, a leader must understand the kinds of actions it takes to make the change that the organization seeks, such as poverty and inequality (Salamon, 2012). There is a need to investigate the issues nonprofits support and intend to promote change on, on numerous levels, from a large nation to a particular town, from one organization to every organization relevant to a particular mission. Understanding the community, culture, and issues of each place is important so that it can be woven into the larger span of work being done. Charity Navigator's rubric measures this with a thorough investigation of an organization's website.

Most of the nonprofit literature consulted focused heavily on nonprofits based and working in the United States. A small number of internationally-present nonprofits in the literature were troubling because there are multiple nonprofit organizations working in other countries that are based in the United States.

The preceding themes may have been intended to apply to nonprofits of all calibers, but that assumption didn't seem to account for the cultural differences leaders could encounter. Latin America's history as a colonized continent means that there are vast differences economically, and in the societal norms of gender and sexuality, authority, and the use of natural resources.<sup>7</sup> Cultural norms then play a highly significant role in the effectiveness a nonprofit has in a community. While basic leadership principles and best practices should ideally transcend cultural barriers, the application of US-based theories in real-world scenarios does not seem possible in every community across the globe. In contrast, organizations such as OxFam, Amnesty International, and similar others use think-tank-like actions and local personnel in the countries where work is being done to make sure change is happening naturally and coincides gracefully with the communities.<sup>8</sup> Nongovernmental organizational aid showed to only have an effect when

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<sup>7</sup> Walter D. Mignolo, *The Idea of Latin America* (Malden, MA: Blackwell Publishing, 2005), 37.

<sup>8</sup> OxFam, "How we fight poverty." Accessed 7 May 2016. <https://www.oxfam.org/en/explore/how-oxfam-fights-poverty>; Amnesty International, "Assessing Impact." Accessed 7 May 2016. <https://www.amnesty.org/en/about-us/how-we-run/assessing-impact/>



it positively worked *with* growth activities already happening within countries or communities receiving help.<sup>9</sup>

This study will aim to take a rubric designed purely for U.S. nonprofit organizations and apply it to international organizations as well. At least for these particular organizations, the rubric can show if basic best practices equal successful nonprofits, no matter the location.

### **Three organizations under review**

Three nonprofit organizations will be analyzed: the Cal Ripken, Sr. Foundation based in Baltimore, MD and serving the United States; Project Béisbol, rooted in the United States, but serving Latin America; and Fútbol Con Corazón based and working in Barraquilla, Colombia. The analysis of these nonprofits will compare organizations based in and serving the United States; based in the United States, and serving internationally; and based in and solely serving a Latin American country. These organizations all have similar missions in that they are targeting at-risk youth in poorer communities through baseball- and softball-themed programs. However, the differences mostly come in the budgeting, locations, and overall sizes of the organizations.

See Table 1 below for a simple breakdown of each organization.

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<sup>9</sup> Roger C. Riddell, *Does Foreign Aid Really Work?* (Oxford: Oxford University Press, 2007), 217. Continuing on this topic, Riddell also says, “The degree to which recipients perceive themselves as owning and in control of the development agenda, the degree to which they are committed to pursuing a poverty-focused growth and development strategy, and the degree to which they are able to achieve basic macroeconomic stability are consistently cited across the country evaluations as fundamental prerequisites for aid to be effective at the country level” (215).

	<b>The Cal Ripken, Sr. Foundation</b>	<b>Fútbol Con Corazón</b>	<b>Project Béisbol</b>
<b>Location</b>	Baltimore, MD	Fort Lauderdale, FL	Barranquilla, Colombia
<b>Population Served</b>	USA; youth 8-14	Latin America; youth 6-18	Colombia; youth 5-24
<b>Mission Statement</b>	The Cal Ripken, Sr. Foundation helps to build character and teach critical life lessons to at-risk young people living in America's most distressed communities through baseball- and softball-themed programs.	Project Béisbol is dedicated to providing equipment, infrastructure and training support to baseball and softball programs for children in vulnerable communities in Latin America. Through sport, international community collaboration and education, Project Béisbol is creating life-changing opportunities for children and young adults.	Children and young people learning to make good decisions for their future.
<b>Annual Budget</b>	Over \$20,000,000	Below \$50,000	Between \$500,000 and \$1,000,000
<b>Size of Staff</b>	25	34 Volunteers	Roughly 25

**Table 1. Organizational Breakdown**

### *Cal Ripken, Sr. Foundation*

The Cal Ripken, Sr. Foundation (CRSF) began in 2001 after the passing of the family patriarch, Cal, Sr. His sons, Cal, Jr. and Bill Ripken, began the Cal Ripken, Sr. Foundation to commemorate the 37-year career of their father with the Baltimore Orioles, and the work he did with players of all ages. Following the four basic principles that Cal, Sr. used in his time as coach and mentor, both professionally and within his community, the Cal Ripken, Sr. Foundation aims to teach children how to make positive choices no matter what life throws at them to become healthy, self-sufficient, and successful adults.<sup>10</sup> These four principles, known as “The Ripken Way,” are: (1) Keep It Simple. Lessons on the field and in life are the best teamed when presented in a simple manner. Teach the basics and keep the standards high; (2) Explain Why. By helping children understand the connections between everyday decisions and real life outcomes, the foundation can help them make smarter choices for brighter futures; (3) Celebrate

<sup>10</sup> The Cal Ripken, Sr. Foundation. *Coaches Manual: Developing Uncommon Character “The Ripken Way,” Badges for Baseball*. Baltimore, MD: 2015, 3.

the Individual. When children are encouraged to be themselves, respected for their opinions, and are encouraged to share it, they are more likely to have a higher self-esteem and feelings of self-worth; and (4) Make It Fun. Whether it's using a game to teach a concept or motivating children with a friendly competition, keeping them engaged is essential.<sup>11</sup>

### *Project Béisbol*

The second organization, Project Béisbol, was founded in 2008 in Fort Lauderdale, FL as an all-volunteer organization whose mission provides equipment, infrastructure, and training support to baseball and softball programs for children in vulnerable communities in Latin America. Started by Justin Halladay after spending time traveling and studying in Latin America, he uses four “bases” to encourage collaboration between donors in the United States and volunteers, community leaders, and children: baseball/softball, community, education, and opportunity.<sup>12</sup> Halladay originally became inspired after handing out baseball cards, gloves and baseballs to children in Cuba.<sup>13</sup> Since that initial experience as a college junior, he went on to teach English in Brazil for a year, as well as travel to other parts of the world, where he was introduced to bigger problems: racism, inequality, and the disadvantages young people living in poverty face. Now working consistently in Nicaragua and Colombia, Project Béisbol uses local college students, interns, and organizational volunteers to reach children in low-income communities. Equipment and money donated by stakeholders in the United States is sent directly to these communities with no middle man to ensure that donors' wishes are being met while also giving the most benefit to those receiving the gifts.

### *Fundación Fútbol Con Corazón*

Last, Fundación Fútbol Con Corazón (FCC), based and working in communities around Barranquilla, Colombia, began in 2007 under the supervision of entrepreneur Samuel Azout. Azout was born in Barranquilla in 1959, and went on to study in the United States, obtaining a Bachelor's degree in Economics from Cornell and a Master's degree in Public Administration

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<sup>11</sup> Ibid, 7.

<sup>12</sup> “Project Béisbol Promotes ‘America’s Favorite Pastime in Latin America.’” Our City Weston Newsletter, November 2011. Accessed 1 March 2016. [http://projectbeisbol.org/wp-content/themes/projectbeisbol/news/Our%20City%20Weston\\_110711\\_FINAL.doc.pdf](http://projectbeisbol.org/wp-content/themes/projectbeisbol/news/Our%20City%20Weston_110711_FINAL.doc.pdf)

<sup>13</sup> Jake Stump, “A Major League Act,” WVU Magazine. Accessed 1 March 2016. <http://wvumag.wvu.edu/features/older/a-major-league-act>

from Harvard University.<sup>14</sup> He worked in both the Colombian public and private sectors before starting his own nonprofit organization to directly aid the children in his hometown. Fútbol Con Corazón works with children from the ages of 5 to 17 in a holistic program that uses the hours before and after school to teach them the importance of diet and nutrition, teamwork, and physical and cognitive exercises through the sport of soccer. As an extra step to help future generations and build stronger neighborhoods, Fútbol Con Corazón also holds family-oriented workshops for parents. Now, almost 10 years later, FCC is in 25 communities in Colombia, and reaching over 4,000 children with over 12,000 people benefiting.

### *Breakdown of information found*

Online searches of each organization provided the above information with the exception of the Cal Ripken, Sr. Foundation. A basic internet search or a six-month internship experience with the foundation and grant writer yielded all materials referenced. The internship experience allowed access to CRSF's published booklets, known as Quick Books, which are given to every coach or mentor that uses a Youth Development Park built by the foundation.

To ensure transparency in the research, content from leading scholars in nonprofit management, as well as using a pre-determined measurement rubric from Charity Navigator were qualitatively analyzed for the purpose of coding terms and themes to apply in the case history. Before attempting to code the material, I first looked at the overall themes from the literature, which centralized around the search term, "nonprofit best practices." A large pool of literature developed to collect data after doing a search of the Albert S. Cook Library databases through Towson University. Three themes appeared which I was then able to base further research from: Transparency and Accountability through a basic examination of each nonprofit organization's website and tax forms 990; the use of modern leadership and management practices in creating a sustainable organization; and assessing program effectiveness by how familiar the organization is with the needs of its target population.

However, it is equally important for organizations to be transparent to stakeholders: users, funders, and constituents; and its consumers: those that participate and benefit from its programs. All information that a foundation presents online via websites, social media, and other

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<sup>14</sup> "A Global Community: Regional Advisors," Acumen, accessed 12 December 2015, <http://acumen.org/people/regional-advisors/samuel-azout/>.

outlets need to be accurate to ensure 100 percent transparency and accountability. Since this research is using websites and social media from the eyes of a potential or current stakeholder, or a parent or child wanting to know more about the organization, accuracy in presented information is key. Research to support such transparency has shown that social media and websites are the first places interested parties go to learn more about nonprofits, and that, unfortunately, the majority do not give high-quality information (McLeish, 2010; Lee & Joseph, 2013). Charity Navigator's rubric and Sport England's performance measurements will aid in ensuring websites are providing the right types of information for interested stakeholders.

### *Theme 1: Accountability and Transparency*

- **Independent board/governing body:** Allows for “full deliberation and diversity of thinking” on governance and other organizational matters
- **Diversion of assets:** Assesses whether or not the organization has partaken in theft or embezzlement to ensure financial integrity
- **Audited financials by an independent accountant with an audit oversight committee:** Ensures financial accountability and accuracy
- **Loans to and from related parties:** Includes loans to key officers/employees, and Board members, which is not standard practice and should serve as a warning for potential and current donors
- **Conflict of interest and whistleblowing policies:** These policies protect the organization and those it serves, and lays out how to handle employee complaints, reports of mismanagement, and other issues
- **Records retention and destruction policy:** Establishes guidelines for the handling, backing up, archiving, and destruction of documents
- **CEO listed with salary & process for determining compensation:** Because many donors are concerned about this, the Form 990 should indicate that an objective and independent review process of CEO's compensation has been conducted, which includes benchmarking against comparable organizations
- **Board listed/members not compensated:** Normally, individuals serving on the Board of Directors are not compensated, but it is required by the IRS that any compensation paid to members of the organization's governing body is listed in the Form 990

- **Demographics:** Age groups, gender, ethnic groups, disability, and socio-economic groups, results from participating in the programs.
- **Risk Management:** Reports on customer satisfaction, education of mentors and coaches (including background checks, etc.), safety measures when children are playing sports.
- **Confidence Index:** Specifically showing donors that money is going toward programs rather than salaries and overhead expenses.

### *Theme 2: Maintaining Modern Practices*

- **Documents board meeting minutes:** While organizations are not required to make their board meeting minutes available to the public, these records are important for future reference
- **Form 990 to organization's governing body in advance of filing:** Allows for thorough review by individuals charged with overseeing the organization
- **Privacy Policy:** Donors want to make sure all information given when donating stays confidential, and won't be sold to telemarketing or mass distribution sites. A privacy policy listed clearly on the website puts the donor's mind at ease
- **Form 990 listed on website:** It is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well

### *Theme 3: Knowing the Need*

- **Key staff listed:** Usually includes information on who runs the organization from day to day to give donors and stakeholders an idea of who they are working with
- **Board members listed:** For an organization's website, as opposed to the Form 990 board members listed above. A list of board members on the organization website is so donors and stakeholders, again, can see who makes up an organization's governing body

### **Research questions**

The following research is important for the nonprofit sector because it seeks to hold organizations accountable for the information they present to the public. The research questions to aid in this endeavor are:

1. How transparent and accountable are these nonprofit youth-based organizations?
2. Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?

The following chapter will address how these questions were studied.

## **Methodology**

The main purposes of this chapter are to identify the content and population I will research, the research approach used for this study, including the data collection methods, and discuss limitations of the research methods chosen. The purpose of this study is to examine three nonprofit youth organizations based either in the United States or Latin America for the purpose of evaluating each organization's effectiveness in achieving its mission through nonprofit best practice standards, and through the implementation of its programs as presented through websites and online documentation provided.

Using a pre-designed instrument developed by Charity Navigator and a performance measurement report from Sports England, these organizations will be evaluated on their transparency and accountability, and efficiency and effectiveness.

### **Methods used**

The study used content analysis on organizations' websites and published forms. The purpose of content analysis is to objectively examine multiple avenues of research for the purpose of finding patterns that fit with the issues presented. Content analysis is widely used in the natural sciences because of its objective and systematic technique of describing and evaluating phenomena (Elo and Kyngäs, 2007).

#### *Content analysis*

For each nonprofit, I analyzed its website, in which I clicked through navigational links as if I were a regular user maneuvering through each site. Each website analysis started with the About sections, leading to each organization's mission, impact, key staff, and any published foundation documents on the websites. Next, the focus turned to programs and projects, the communities each organization worked in, and social media links to show examples of what was currently being done. Lastly, I analyzed success stories and ways to help, if they were available.

I then moved on to published forms and online documents. Published forms included Forms 990, which were obtained by inquiring to each foundation as a potential stakeholder. None of the organizations had formal tax forms accessible online. Google searching the Foundation leaders, primarily Samuel Azout for Fútbol Con Corazón and Justin Halladay for



Project Béisbol happened next. CRSF's website provided the president's, Steve Salem, biography. The Procedures section provides more details on the collection of information.

After the themes emerged, coding became the necessary next step in the research.

**Coding terms for transparency and accountability included:**

- Administrative Salaries
- Key Staff
- Mission and Vision Statements
- Volunteers
- Independent Board
- Compensation
- Conflict of Interest and Whistleblowing Policies
- Auditing Committee, and
- Privacy Policies

**For modern leadership and management, coding terms were:**

- Technology & Social Media use
- Social Entrepreneurship
- Improving Products/Services
- Collaboration, and
- Desire to Learn

**The last theme, knowing the need, the following terms were used to code material:**

- Monetary Contributions from Board Members
- Leadership & Management Actions
- Community Participation
- Cultural Norms
- Employee or Stakeholder Issues/Confrontations
- Employee Discrimination

Once these terms were pinpointed, quantifiable data was then collected and used to measure the overall success and effectiveness of programs targeted toward the at-risk populations each organization serves. As well, the Charity Navigator rating system for the Accountability and Transparency of organizations provided a comparison for data.

### **Participants and Sampling**

The three nonprofits chosen were: the Cal Ripken, Sr. Foundation in Baltimore, Maryland; Project Béisbol based in Fort Lauderdale, FL; and Fútbol Con Corazón in Barranquilla, Colombia. The international focus fulfills the academic requirements defined by

Towson University's Master's in Social Science Global Analysis track that seeks students to choose a particular region of the world for study. I chose Latin America, and paired it with an emphasis in nonprofit leadership and management. I based the choice of organizations on five criteria:

1. target population served,
2. charitable status,
3. types of programs they provided for that population,
4. location, and
5. organizational budget.

All three organizations hold a 501(c)(3) status in accordance with the IRS tax code, help children anywhere between the ages of 6 to 18, and have a wide range of annual organizational budgets. In order to broaden the perspective in this research, each organization's work varies slightly. The Cal Ripken, Sr. Foundation and Fútbol Con Corazón are based and operate solely in their home countries while Project Béisbol is based in the United States and operated in Latin America. The Cal Ripken, Sr. Foundation does not rely on the use of volunteers, while Fútbol Con Corazón actively recruits and trains volunteers. Project Béisbol, on the other hand, is solely dependent upon volunteers instead of paid staff.

The research used a convenience sample due to an international focus in Latin America, and the organizations' central mission of using sports programs to help youth develop into successful adults. CRSF, FCC, and Project Béisbol all have content-heavy websites, online news articles, and large enough reputations that research could be done through online searches. As well, these organizations are all related because of their missions: reaching at-risk youth and children in low-income neighborhoods through sports programs designed to help these populations succeed.

The Cal Ripken, Sr. Foundation's mission statement is to help build character and teach critical life lessons to at-risk young people living in America's most distressed communities through baseball- and softball-themed programs ([ripkenfoundation.org](http://ripkenfoundation.org)). Through its programs, CRSF pairs policemen with disadvantaged youth ages 8-14 in order to build better relationships between these two groups. The annual organizational budget is significantly higher than the other

two, bringing in over \$20 million. However, CRSF has been working since 2001, have a board consisting of multi-million dollar corporate owners, and a prominent athlete as its spokesman.

Project Béisbol, starting in 2008, serves children and youth in Latin America, but is based in Fort Lauderdale, Florida. Project Béisbol's mission statement says it is dedicated to providing equipment, infrastructure and training support to baseball and softball programs for children in vulnerable communities in Latin America. Through sport, international community collaboration and education, Project Béisbol is creating life-changing opportunities for children and young adults ([projectbeisbol.org](http://projectbeisbol.org)). Programs include one-sided cultural exchange through volunteers working in Latin American communities with local coaches and mentors, as well as the donation of new sports equipment for teams within those communities.

Lastly, Fútbol Con Corazón, or Soccer with Heart, began in 2007 with a similar mission to the Cal Ripken, Sr. Foundation: Fútbol Con Corazón is a grass-roots social change model which utilizes soccer's calling power to provide new life opportunities for 1,800 vulnerable boys and girls, ages 5-16, in Colombia's Caribbean coast who live below the poverty line. The extra-curricular holistic program focuses on three areas: athletic training using the "soccer for peace" methodology; values-based experiential workshops focusing on gender, conflict resolution, and tolerance among other crucial values; and well balanced nutrition ([futbolconcorazon.org](http://futbolconcorazon.org)). The foundation aims to keep children out of gang and drug violence and participation, as well as other unfortunate activities that are probable for idle youth to join.<sup>15</sup>

Each organization will be evaluated by its overall transparency in the financial and governance information it provides. By studying these three nonprofit organizations, we will be able to track effectiveness of these programs, the differences within them, and what does and does not work.

The following section will discuss more about these programs when approached from a procedural perspective.

### **Instruments**

Charity Navigator is a national organization that only assesses US-based nonprofit organizations that hold a 501(c) (3) status, file a tax form 990, and have a budget of over

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<sup>15</sup> National Research Council Institute of Medicine, *Community Programs*, 19-21. As far back as 1998, elementary school principals, children and adolescents, and community members said that before- and after-school programs were needed to give children structured time, promoting health, development, and overall well-being.

\$500,000. Because of that limitation, only the Cal Ripken, Sr. Foundation would be on Charity Navigator's website for evaluation. A purpose of this study is to apply Charity Navigator's rubric to two other organizations who may not meet the website's criteria, but who still have stakeholders and consumers that rely on transparency and accountability to deliver the services promised in each organization's mission. Latin American organizations, in particular, share the same hemisphere with the United States, and sometimes have a US-based portal for donations. While it seems that Charity Navigator will stay a national organization, the idea of applying its rubric to international organizations should be used when looking at financial stability, transparency, and accountability. Stakeholders still deserve to know if their money, time, and services are being used in the ways they intend. Below are the themes investigated with the Charity Navigator Transparency and Accountability rubric, taken directly from Charity Navigator's website ([www.charitynavigator.org](http://www.charitynavigator.org)).

Forms and online documents were measured using the Charity Navigator (CN) rubric, whose methodology for study involves an examination of an organization's website and IRS Form 990. CN seeks to answer two basic questions with the examination of the aforementioned items: (1) does the charity follow good governance and ethical best practices?; and (2) does the charity make it easy for donors to find critical information about the organization? Having successfully rated over 8,000 of the United State's organizations, and being a nonprofit itself, CN practices the governance and transparency principles it judges other organizations on.<sup>16</sup> Each aspect of the sources examined by CN will be listed and explained in the Results section of this study, corresponding with the organization it is measuring.

Content analysis was the methodology used for this research. Because the research question seeks best practices within nonprofit youth organizations, a case history on CRSF was also included. Content analysis allows the researcher to investigate these organizations through, in this research, observation, and a study of written records and documentation (Szczerbinski & Wellington, 2007; Denzin & Lincoln, 1998; McCulloch, 2004). Below, a further explanation of Charity Navigator's procedures is explained.

Charity Navigator's methods, which are included as a major part of this research, include observing the following information:

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<sup>16</sup> Charity Navigator, "Overview," Accessed 30 March 2016, [http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=628#.Vv\\_OH6t\\_yf4](http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=628#.Vv_OH6t_yf4).

1. **Tax Status:** CN only evaluates organizations that are listed under 501(c)(3) tax-exempt status by the Internal Revenue Code, and that file a Form 990. Other organizations, such as those exempt from filing a Form 990, private foundations, 501 (c)(4) organizations, and those that file a Form 990-EZ are not evaluated due to lack of financial data reported or diversity of funders.
2. **Sources of Revenue:** Only charities that depend on support from individual givers are evaluated. Public support must be more than \$500,000 and total revenue must exceed \$1,000,000 in the two most recent fiscal years.
3. **Length of Operations:** Seven years of Forms 990 must be available for a complete evaluation.
4. **Location:** Only charities based in the United States and registered with the IRS are assessed. However, a nonprofit's scope of work can be international.
5. **Types of Programs:** All types of charities are rated to meet the needs of varying donor interests.
6. **Spending Practices:** Charities that report \$0 in fundraising are excluded as CN is only interested in organizations that actively solicit donations from the general public. Fundraising expenses from organizations must be reported for the two most recent fiscal years.<sup>17</sup>

Because Charity Navigator already has a rubric for measuring transparency and accountability, it paired well with content analysis, allowing research to happen as fairly as possible. Unfortunately, bias exists in any research, but especially when discussing organizations that are working to help populations one is passionate about. This research tries to prevent bias as much as possible, however, by the use of the CN rubric, and the comparisons to successful nonprofit leadership and management practices. While reading secondary sources on best practices helped solidify important aspects of my research question, delving into the research using documents and resources from the organizations themselves will aid in making critical conclusions in the next chapter.

An Internet search of Samuel Azout (founder of FCC) and Justin Halladay (founder of Project Béisbol) needed to be done for more information on the leadership of Fútbol Con

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<sup>17</sup> Charity Navigator, "Methodology," accessed 30 March 2016.  
[http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=32#.Vv\\_P8at\\_yf4](http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=32#.Vv_P8at_yf4)

Corazón and Project Béisbol. When searched in Google, Azout was found to have profiles on Blogger, LinkedIn, Acumen, his own personal website ([www.samuelazout.co](http://www.samuelazout.co)), Bloomberg, Sportanddev.org, Twitter, and Skoll. Halladay did not produce the same results. Instead, he had only articles written on him, or the social media linked to him belonged to Project Béisbol, not to him as an individual.

### *Sport England*

The second instrument builds off of the performance measurement report from Sport England published in 2001. This report emphasizes the importance of having a robust performance management framework for services, with appropriate local performance indicators. This is essential in ensuring effectiveness by organizations. Consumer-based performance measures show that an organization is effectively and efficiently providing beneficial programs to its target audience and, in turn, enables good practices to be highlighted and poor performance areas to be reevaluated. These performance measures are beneficial to consumers, stakeholders, and donors alike because every party can see the numbers: are children *actually* doing better in school after participating in after-school sports programs? Who receives the complaints of children and parents who participated in the programs and what do those complaints say? Are donations benefitting programs or being pocketed by the administrative staff? And are these answers provided to the public via the organization's website or other form of public access domain?

Sport England's methodology is insight-led, using an Active People Survey that was created in 2005-2006 and measures sports participation by adults in England.<sup>18</sup> The Active People Survey is one of six ways that Sport England collects data to see how sport involvement is benefitting society. Other surveys include the Satisfaction Survey, which covers 10 different areas including performance, exertion and fitness, organization, and socializing and belonging; the 1x30 Indicator, whose name is derived from the percentage of adult population participating in sports of moderate intensity for at least 30 minutes four days a week; and the Active Lives Survey, which will measure the number of people aged 14 and over taking part in sports in England. The Active Lives Survey is being fine-tuned to be used as part of Sport England's 2017-2021 period, and will eventually replace the work done by the Active People Survey.

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<sup>18</sup> Sport England, "Methodology of measuring sports participation," accessed 17 June 2016. <http://sportengland.org/research/about-our-research/methodology-of-measuring-sports-participation/>

However, to ensure accuracy of information gathered and to transparently explain the changes between one survey and another, both the Active People and Active Lives surveys will run side-by-side for a 12-month period.<sup>19</sup> Surveys are contracted out to market researchers with the results being categorized as “official statistics” due to the strict adherence to the Statistics and Registration Act of 2007. The Statistics and Registration Act of 2007 seeks to turn statistics into tools that allow the public to trust information the government publishes and benefit society.<sup>20</sup>

The surveys that Sport England conducts are typically done in two ways before being sent to market researchers: through paper questionnaires and through face-to-face surveys at events and leisure centers. Each survey has its own webpage on the Sport England site, and breaks down the sample numbers, results, and how each survey was conducted.

### **Case History**

Because case histories celebrate the individuality of each organization, it is important to examine mission statements, locations, communities, and target audiences. While each has a similar mission in teaching children positive life lessons so they can grow up happy and healthy, contributing back to society, each serves in different areas of the world. With each organization comes a new culture to discover and understand, new community dynamics, and the realities that each circumstance presents.

For the Cal Ripken, Sr. Foundation, its case history happened over the time period of six months (March-September 2015) from working as an intern. During that time period, I became familiar with the platforms CRSF used to reach its target audience: its website, social media, and its publications such as Quick Books and coaching manuals. The internship experience allowed for a full, in-depth analysis of the organization from the inside. The internship was unique to the other organizations studied in this research as CRSF was the only organization where other materials and resources were present. However, the materials and resources obtained during the internship only aided in the development of a case history.

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<sup>19</sup> Sport England, “Active Lives,” accessed 17 June 2016. <http://sportengland.org/research/about-our-research/active-lives-survey/>

<sup>20</sup> Sport England, “Quality of our research,” accessed 17 June 2016. <http://sportengland.org/research/about-our-research/quality-of-our-research/>

Case histories allow the researcher to tell insightful stories as a means of teaching others to find useful patterns that other nonprofits can possibly use in their own organizations to run more efficiently.

### Content analysis

Content analysis works well with case histories because of the criteria and themes the literature presents, allowing unbiased comparisons to be made. This method also allows for new insights to be made through creative synthesis of information. Using the Charity Navigator rating system for Accountability and Transparency, the organizations will be graded on a simple, structured scale.

Charity Navigator developed a system using a formula for measurement (see Figure 1). The following formula was created and tested in September 2011 with the idea of foundations receiving fair scores on compensation for performance. If a foundation scored well in Accountability and Transparency, but poorly in Financial, its overall score could not be high.

$$100 - \sqrt{\frac{(100 - \text{Financial})^2 + (100 - \text{A\&T})^2}{2}}$$

Figure 1. Charity Navigator's formula for compositing a total score for the purpose of ranking organizations based on financial, and accountability and transparency scores.

Rather, it would be an average of the two composite scores based on the formula. Ideally, organizations would be (and are by CN)

measured on financial *and* accountability and transparency performances. Each category has a perfect score of 100, with deductions taken for aspects of CN's rubrics that are not present. The closer the organization is to a perfect 100, the better its scores and rating, and overall trustworthiness, will be.<sup>21</sup> In this research, the Accountability and Transparency score will be used in detail and given a star rating because some type of Form 990 was obtained. The Accountability and Transparency ratings will be based on the scores each organization receives after being measured on the Accountability and Transparency rubric. After the initial star rating is used for Accountability and Transparency, organizations will then be measured according to the Financial Health rubric on Charity Navigator's website. Because only the Cal Ripken, Sr.

<sup>21</sup> Ibid, "How do we calculate" accessed 30 March 2016.  
[http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=1287#.Vv\\_aNzYrIy5](http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=1287#.Vv_aNzYrIy5)



Foundation had detailed financial information, an actual score based on its numbers from its Form 990 will be determined. The other two organizations will have a score of zero.

Charity Navigator's scale for Accountability and

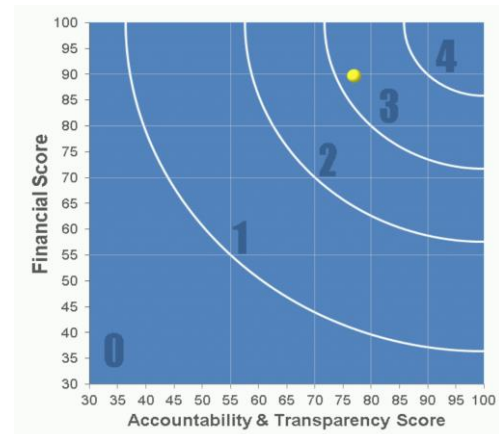
Transparency includes analyzing each organization's website, as well as its tax forms 990 as provided from its administrations or websites. The Financial Health scale analyzes numbers based on seven performance metrics:

(1) program expenses, (2) administrative expenses, (3) fundraising expenses, (4) fundraising efficiency, (5) primary revenue growth, (6) program expenses growth, and (7) working capital ratio. After each metric has been determined, the organization is compared to other charities in its giving genre to calculate a score.

Once scores from both Accountability and Transparency, and Financial Health have been calculated, those scores are then entered into the above formula (see Figure 1) to determine an overall score. This score is also rated by stars, and determines the overall condition of an organization (see Figures 3 and 4). An example chart, Figure 2, gives a visual for what is included on each rated charity's page.

Information from the Sport England performance measurement report will seek to measure the human aspects of each organization's website based on sub-questions gathered from the report, and tying into the research questions for this paper. Sub-questions are grouped based on three primary topics: consumers, risk management, and fiscal integrity:

- **Consumers:** What are the demographics for these organizations? How many boys/girls? What are the socioeconomic backgrounds of these children? Are the children doing better because of their participation in the programs? What are the measures being taken to rate these outcomes?
- **Risk Management:** What are the obligations to report on customer satisfaction? Who receives the complaints made by participants, donors, and stakeholders? What happens when a child gets injured participating in the organization's



**Figure 2.** The following graph is an example of what is shown on the ratings pages. In this example, the charity has a score of 88 in Financial Health (3-stars) and 77 in Accountability and Transparency (2-stars). Following the 88 score on the vertical scale and the 77 on the horizontal scale to where they meet, it is easy to see that the charity earns a 3-star overall rating.

program? Who makes sure the coaches are trained properly and do not impose a threat to the children's safety?

- **Fiscal Integrity:** Is there a confidence index that donors have to make sure their money is going toward programs rather than salaries and overhead expenses?

These three sub-question groups will help evaluate the social, economic, and environmental outcomes of organizational efforts while still using each nonprofit's website to see what has been made available to the general public. These questions lend themselves to searching each website for specific information that corresponds. For example, when searching for demographics, does the organization's website provide charts and graphs that break down each population it serves? When it comes to fiscal integrity, are there simple, easy-to-read breakdowns of money raised or donated and how it is used? "Present," "Partially Present," or "Not Present" answers to each question will be provided in the Results chapter, along with any corresponding graphs, infographics, or charts provided by the organization. Not providing this information speaks for the level of transparency and accountability, as well as the lack or presence of efficiency and effectiveness within organizational programming.

### **Procedure**

This study began in March 2015 and ended in March 2016, for a total of 12 months of research, data collection, and writing. I was the only one conducting the work.

Specific content from each website will consist of finding the following information: a list of board members and key staff, audited financials, Form 990, and privacy policy. A list of board members and key staff allows donors to see who runs the organization from day-to-day operations to long-term planning, as well as the experience and backgrounds of each person. Audited financials and the Form 990 gives insight into the organization's financial situation while a privacy policy (or lack of one) can let donors know if their information will be kept confidential or solicited to other similar organizations.

Content from the Forms 990 will include:





- the presence of an independent governing body (board),
- material diversion of assets,
- audited financials prepared by an independent accountant with an audit oversight committee,

- loans to or from related parties,
- documentation of board meeting minutes,
- provided copies of Form 990 to governing body in advance of filing,
- conflict of interest and whistleblowing policies,
- records retention and destruction policy,
- the salaries of administration,
- the process for which the CEO gets compensated,
- and if board members are listed and compensated.

Each aspect is then assigned a score so a fair assessment can be given. The content required is so organizations are encouraged by the IRS to provide better accountability and transparency to its constituents.

Because two of the three nonprofits are either located in another country or not easily accessible, researchers can use website content to identify what information is available to the public. It would also be helpful for any researchers who are looking to make policy changes in Latin America to consult political science and history texts. It is important to contextualize the communities where work is being done as providing an accurate background is essential for ensuring an authentic account from which to approach organizational work.

Based on the content analysis of the websites and Forms 990, scores are assigned, and then rated by stars as seen in Figure 2. An explanation of the significance of the stars rating can then be seen in Figure 3.

Rating for Accountability & Transparency, Financial Health, and Overall Rating:					0 Stars	Donor Advisory
Scores:	≥ 90	≥ 80	≥ 70	≥ 55	< 55	N/A

**Figure 3. From Charity Navigator's Summation of Scores**

No. of Stars	Qualitative Rating	Description
★★★★	Exceptional	Exceeds industry standards and outperforms most charities in its Cause.
★★★★☆	Good	Exceeds or meets industry standards and performs as well as or better than most charities in its Cause.
★★★☆☆	Needs Improvement	Meets or nearly meets industry standards but underperforms most charities in its Cause.
★★☆☆☆	Poor	Fails to meet industry standards and performs well below most charities in its Cause.
0-Stars	Exceptionally Poor	Performs far below industry standards and below nearly all charities in its Cause.
Donor Advisory	No Rating	Serious concerns have been raised about this charity which prevents the issuance of a star rating.

**Figure 4. From Charity Navigator's explanation of star ratings**

### Triangulation of the methods

Case histories and content analysis complement each other to ensure accuracy. As mentioned before, case histories highlight both the relatability of one organization to a broader picture while also aiming to feature its individualism. Case histories run the risk of being biased if the researcher becomes heavily involved with the organization or subject. For the internship experience at CRSF, the data and knowledge acquired from that experience were *only* applied for use of a case history analysis. All other information used for the measuring of accountability and transparency, as well as nonprofit best practices, was gathered solely from what is made available to the general public through the Internet and social media outlets. Content analysis helps, in this case, to neutralize any biases; particularly, using a straightforward rubric from Charity Navigator, as well as literature from leading authors within nonprofit literature.

I seek to use these two methods in a way that complement each other by adhering to strict guidelines in distant, systematic observation. Observation was limited only to what could be found publicly, and without visitation to organizations, interviews, etc. By limiting the information and how it is collected, the perspective of what a regular constituent, potential donor, or interested party can gather is reflected. Pairing this with the supplementation of literature through content analysis, readers will gain more insight into how a nonprofit organization should ideally run. This way, both methods will bring a better conclusion and synthesis of the material for a structured, solid conclusion on the health of these three organizations.

### **Limitations of the Research**

Using case history and content analysis methods present some weaknesses. Both methods are time consuming and can take many hours, days, or weeks to find relevant evidence or information, if any, which aligns with the research. With that point, some researchers do subjectively choose information based on what fits an argument rather than represent the entirety of the work honestly. An individual researcher sometimes defines the terms of research, which limits the application of work. This can also mean that a holistic presentation of knowledge is not always represented. As well, some may argue that new information is not presented in research that uses content analysis as its methodology – it simply describes previous research. Content analysis also does not collaborate well with statistical analysis.<sup>22</sup> Unfortunately, I was unable to conduct typical reliability tests for content analysis, such as Inter-Rater Reliability scores due to time, and the constraint of only one researcher. However, as previously discussed under Procedures, Charity Navigator's website discusses its way of addressing validity and reliability.

In order to combat these flaws within the method, this research does its best to present object information that supports basic nonprofit management best practices and implementation theories as laid out in the literature consulted. As well, by the use of a pre-designed chart through Charity Navigator, most of these biases should be eliminated. While most of the research done will not contain a significant amount of new information on management within the nonprofit sector, it may help youth-targeted local and international organizations make a bigger impact on its populations through key management and leadership principles. It can especially aid international organizations expand donation pools to international donors – the more reliable and transparent an organization is, the more likely people are to give.

### **Summary**

The purpose of this chapter was to explain and identify the research approach used for this study, describe the data collection methods used and how they will be analyzed, provide a background and explanation for each organization, and discuss limitations of the research methods chosen. In the next chapter, these methods will be applied to explore the results of this study.

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<sup>22</sup> Allen F. Repko, *Interdisciplinary Research: Process and Theory* (Los Angeles: Sage Publications, Inc., 2012), 249-50.

## Results

The following chapter presents the results from the content analysis of the three organizations using the Charity Navigator Accountability and Transparency, and Financial Health rubrics. The Cal Ripken, Sr. Foundation rated the highest in Accountability and Transparency, with an overall score of 91 out of 100, or ★★★★★ stars out of 4. Fútbol Con Corazón rated the second highest, at ★ out of 4, or a score of 56 out of 100. Lastly, Project Béisbol scored the lowest at 7 out of 100, or 0 stars. The Financial Health rubric saw similar results with CRSF scoring the highest, at 93.7 out of 100, which was another ★★★★★ rating, while FCC and Project Béisbol scored 0. More information on each organization's scores and explanations of the results are below.

The two research questions I sought to answer for this study were:

- 1. How transparent and accountable are these nonprofit youth-based organizations?**
- 2. Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?**

Also, each organization's website was searched in order to find answers to the sub-questions posed from the Sport England performance measurement report. In short, the most successful organization was the Cal Ripken, Sr. Foundation, who scored well with accountability and transparency, as well as followed the themes found within nonprofit literature. FCC and Project Béisbol scored better in some areas, but not well in others. Each organization's results pertaining to my research questions are also explained in more detail within this section.

### Charity Navigator Rubrics

Charity Navigator rates organizations' accountability and transparency by gathering 17 types of information from two sources: an organization's tax form 990 and website. Through this information, points are deducted from a baseline of 100, depending on what the website and Form 990 reports, to then give a rating from ★★★★★ (four stars being the highest) to 0 stars being the lowest.

Rating organizations on financial health uses the baseline of what each organization spent and counted as expenses, if those numbers were present in a Form 990. Each metric is then divided by the total expenses number to come up with a percentage, which is compared to a

Charity Navigator percentage to gauge a score. After evaluating an organization in each of the seven performance metrics, the organization's raw score is converted to a numerical score ranging between 0 and 10. An overall score is then calculated for each organization's financial health by combining its scores in each of the 7 performance categories and adding 30 points (to convert the scores to a 100 point scale).<sup>23</sup> Again, scores are rated from ★★★★★ (four stars being the highest) to 0 stars being the lowest.

Once scores from the two rubrics have been determined, the scores are entered into the Charity Navigator root equation to determine an overall rating, again using the four-star system. See the corresponding figures in each organization's section for scoring and rating purposes.

### **Sub-questions from Sport England Performance Measurement Report**

Below are the charts for each sub-question group that will summarize the results found on each organization's website. The question will be answered with a "Present," "Partially Present," or "Not Present" and followed by the answer, if applicable. If the website includes graphs, charts, or infographics, those will be included in the Answers & Information column.

- **Consumers:** What are the demographics for these organizations? How many boys/girls? What are the socioeconomic backgrounds of these children? Are the children doing better because of their participation in the programs? What are the measures being taken to rate these outcomes?
- **Risk Management:** What are the obligations to report on customer satisfaction? Who receives the complaints made by participants, donors, and stakeholders? What happens when a child gets injured participating in the organization's program? Who makes sure the coaches are trained properly and do not impose a threat to the children's safety?
- **Fiscal Integrity:** Is there a confidence index that donors have to make sure their money is going toward programs rather than salaries and overhead expenses?

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<sup>23</sup> Charity Navigator, "How Do We Rate a Charity's Financial Health?: Assigning Financial Scores and a Financial Health Rating," accessed 30 March 2016.  
[http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=35#.VzpJNDd\\_yf4](http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=35#.VzpJNDd_yf4)

Consumers Sub-Questions	Answers & Information
<b>What are the demographics for the organization?</b>	
<b>How many boys are in the program? How many girls are in the program?</b>	
<b>What are the socioeconomic backgrounds of these children?</b>	
<b>Are the children doing better because of their participation in the programs?</b>	
<b>What are the measures being taken to rate these outcomes?</b>	

Risk Management Sub-Questions	Answers & Information
<b>What are the obligations to report on customer satisfaction?</b>	
<b>Who receives the complaints made by participants, donors, and stakeholders?</b>	
<b>What happens when a child gets injured participating in the organization's program?</b>	
<b>Who makes sure the coaches are trained properly and do not impose a threat to the children's safety?</b>	

Fiscal Integrity Sub-Question	Answers & Information
<b>Is there a confidence index that donors have to ensure their money is going toward programs rather than salaries and overhead expenses?</b>	

### Basic Principles from Nonprofit Literature

There are three main components that were common throughout literature on nonprofit management and best practices. Successful nonprofits, no matter the audience, found that success by practicing at least these four things: (1) transparency and accountability as seen in the Charity Navigator rubric, (2) modern management practices, and (3) knowing the need.

### Results for the Cal Ripken, Sr. Foundation

When comparing CRSF to the methods used to measure a successful organization on accountability and transparency, it scores well: 91 out of 100 points possible. Its financial health was also 93.7 out of 100. The results come from an assessment of the rubrics for transparency and accountability, as well as financial health as measured by Charity Navigator, as well as a review of the basic principles found from literature on nonprofit best practices. These principles



include practicing modern approaches in program implementation and development, and knowing the need of the populations each organization serves.

### *Modern management approaches*

As a nonprofit with an annual budget of over \$20 million in 2015, and a promising outlook of continuing growth, CRSF implements modern management practices in order to reach its full capacity. The office atmosphere is professional, with executive administrators in separate offices, and all other employees in an office area with separators. An open office floor plan allows encouragement between colleagues, collaboration between departments, and a relaxed atmosphere that builds the team. Outside of the office, CRSF takes advantage of its connections within the sports industry to enhance its social entrepreneurship. Through major partnerships with local and national businesses, CRSF is able to donate sports equipment to each Youth Development Park so at-risk children don't have to pay for their experiences. As well, the organization is able to fly in teams from all over the nation for summer baseball camps several times every year. Partnerships allow CRSF to focus more on the mission than raising money. Some of CRSF's major partnerships include companies like Under Armour, Southwest Airlines, Major League Baseball, Netflix, and Louisville Slugger.<sup>24</sup> The connections made through networking from the leadership have allowed these partnerships to be possible.

The only practice in effective and modern management techniques not present within the foundation is that of having a consistent group of volunteers. CRSF mostly uses its staff to organize events, implement programs, and make sure day-to-day business is operating as it should be. Volunteers, when used, include interns, or past employees, and can vary from event to event. The organization does not report volunteers when writing grants, or on its Form 990.<sup>25</sup> Since CRSF has such a big reach on its own, the lack of volunteers is surprisingly not detrimental to its mission. This is because with each Youth Development Park, or Badges for Baseball program, the towns or cities taking them on assume all responsibilities. Volunteers are community-based, and not counted under the organization. CRSF Programs staff will aid community leaders in learning how to correctly do each program and initiative. However, after that initial training, it is left in the hands of the community. CRSF also provides all equipment

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<sup>24</sup> [www.ripkenfoundation.org](http://www.ripkenfoundation.org)

<sup>25</sup> See attached document in Appendix \_\_, which includes a grant submission that notes "0" volunteers. This was done during my time as a grant-writing intern between March and September 2015.

necessary, and checks in with community leaders at least once every six months to make sure programs, buildings, and the foundation's mission are being properly maintained.

Overall, however, the executive leadership seems to be keeping up with modern management and leadership in regards to nonprofit best practices as found in the literature.

With communities all over the nation benefitting from the work of the foundation, and many corporate partners involved in making sure its mission succeeds, CRSF has *many* stakeholders to be held accountable to. Stakeholders are defined as donors, staff members, community leaders, volunteers, and those being affected by programs. With the number of stakeholders that CRSF has reaching into one million, these stakeholders need to feel a sense of empowerment from the impact of the foundation's mission. The foundation's biggest way of incorporating stakeholders is through major events they hold throughout the year. That includes a multimillion-dollar Aspire Gala, which honors three guests influential in the world of sports while also serving to raise money. The Aspire Gala is CRSF's biggest fundraiser, with over \$2.5 million raised in 2015. Other events include a Ripken Softball Classic, an Art Show in Annapolis, a College Football Kick-Off and College Basketball Tip-Off, and a Golf Tournament.

### *Understanding the population served*

Lastly, it's important for any organization to *know* and *understand* the need they are trying to fill. Four out of seven of CRSF's senior staff has had over experience with organizations like Boys and Girls Clubs of America, and the Salvation Army Boys and Girls Clubs. Three out of those four have worked for Boys and Girls Clubs of America for over 20 years each. These senior leaders were then able to set up partnerships between CRSF and Boys and Girls Clubs of America. Now, they work together to provide children in rough neighborhoods with healthy and safe alternatives to after-school programs.<sup>26</sup>

As well, CRSF has a young staff, most out of college within a decade. Most staff members also have backgrounds in sports management, health programming, and/or played sports in college.<sup>27</sup> These staff members, most of whom work with the children directly, can personally connect with and relate to them while also showing them the importance of a college education.

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<sup>26</sup> "Foundation Staff," The Cal Ripken, Sr. Foundation, accessed 15 February 2016, <http://ripkenfoundation.org/about/our-team/foundation-staff/>.

<sup>27</sup> Ibid.

## Figures

CAL RIPKIN SR FOUNDATION DATA FOUND ON THE FORM 990	Present	Not Present
<b>Independent Board</b> The presence of an independent governing body allows for full deliberation and diversity of thinking on governance and other organizational matters. Checks if the Independent Board members are a voting majority and also at least five in number.	✓	
<b>Material Diversion of Assets</b> A diversion of assets is any unauthorized conversion or use of the organization's assets other than for the organization's authorized purposes, including but not limited to embezzlement or theft. Determined by looking at the last two Forms 990 to see if the organization has reported any diversion of assets.	✓	
<b>Audited Financials prepared by independent accountant with an audit oversight committee</b> Audited financial statements provide important information about financial accountability and accuracy, and should be prepared by an independent accountant with oversight from an audit committee.	✓	
<b>Loan(s) to or from related parties</b> This practice is discouraged, and is not standard practice in the sector as it diverts the organization's funds away from its charitable mission and can lead to real and perceived conflict-of-interest problems. The IRS is concerned enough with the practice that it requires organizations disclose on their Form 990 any loans to or from current and former officers, directors, trustees, key employees, and other "disqualified persons."	✓	
<b>Documents Board Meeting Minutes</b> For this performance metric, we are checking to see if the charity reports on its Form 990 that it does keep Board Meeting Minutes as they are official records of events that take place during a board meeting and can be referenced in the future.	✓	
<b>Provided copy of Form 990 to organization's governing body in advance of filing</b> The Form 990 asks the organization to disclose whether or not it has followed this best practice. It allows for thorough review by the individuals charged with overseeing the organization.	✓	
<b>Conflict of Interest Policy</b> Such a policy protects the organization, and by extension those it serves, when it is considering entering into a transaction that may benefit the private interest of an officer or director of the organization. While not required to share it with the public, this information can be found on its Form 990.	✓	
<b>Whistleblower Policy</b> This policy outlines procedures for handling employee complaints, as well as a confidential way for employees to report any financial mismanagement.	✓	
<b>Records of Retention and Destruction Policy</b> Such a policy establishes guidelines for the handling, backing up, archiving, and destruction of documents. These guidelines foster good record keeping procedures that promotes data integrity.	✓	
<b>CEO listed with salary</b> Organizations are required to list their CEO's name and compensation on the new 990.	✓	
<b>Process of determining CEO Compensation</b> This process indicates that the organization has documented policy that it follows year after year. The policy should indicate that an objective and independent review process of the CEO's compensation has been conducted which includes benchmarking against comparable organizations.	✓	
<b>Board Listed/Board Members Not Compensated</b> The IRS requires that any compensation paid to members of the charity's governing body be listed on the Form 990. All members of the governing body need to be listed whether or not they are compensated.	✓	

Figure 5. CRSF Form 990 Data Review

THE CAL RIPKEN, SR FOUNDATION ORGANIZATION WEBSITE REVIEW	Present	Not Present
<b>Board Members Listed</b> Publishing this information enables donors and other stakeholders to ascertain the make up of the organization's governing body. This enables stakeholders to report concerns to the Board.	✓	
<b>Key Staff Listed</b> It is important for donors and other stakeholders to know who runs the organization day-to-day. More current than the Form 990, most of the time.	✓	
<b>Audited Financials</b> It is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.	✓	
<b>Form 990</b> As with the audited financial statement, it is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.		✓
<b>Privacy Policy</b> Most donors wish to have their information kept confidential when giving toward an organization. Keeping this information out of the hands of telemarketers can be solved by providing stakeholders with a privacy policy. There are three categories that organizations can have: (a) a written privacy policy published on its website that states it will not share or sell a donor's personal information with anyone else or send donor mailings on behalf of other organizations, or that it will only do so with permission from the donors; (b) the organization has a written privacy policy published on its website which enables donors to tell the charity to remove their names and contact information from lists that the organization shares or sells; and (c) the organization either does not have a written donor privacy policy in place to protect their contributors' personal information, or it is not published on the website.		✓

Figure 6. CRSF Organizational Website Review

PERFORMANCE METRICS	TOTAL EXPENSES	The Cal Ripken, Sr. Foundation		
		Metric Total	Raw Score	Converted Score
	<b>\$23,477,146</b>			
<b>Program Expenses</b>		\$20,496,839	0.873, 87.3%	8.7
<b>Administrative Expenses</b>		\$2,987,494	0.127, 12.7%	10
<b>Fundraising Expenses</b>		\$797,712	0.03, 3%	10
<b>Fundraising Efficiency</b>		\$0.04		10
<b>Primary Revenue Growth</b>		\$5,800,673	0.25, 25%	10
<b>Program Expenses Growth</b>		\$9,171,546	0.39, 39%	10
<b>Working Capital Ratio</b>		\$6,201,192	0.26, 26%	5
	<b>Total Score:</b>			63.7 + 30 = <b>93.7</b>

Figure 7. Financial Health Review based on Charity Navigator's Financial Health Rating System

### The Cal Ripken, Sr. Foundation's Charity Navigator Ranking:

**Accountability and Transparency:** ★★★★★ (or a total of 91 points)

**Financial Health:** ★★★★★ (or a total of 93.7 points)

$$100 - \sqrt{\frac{(100-93.7)^2 + (100-91)^2}{2}} = 92.23$$

**Overall Ratings based on Charity Navigator's root formula:** ★★★★★ (or a total of 92.23 points)

### Sport England Performance Measurement Findings

Consumers Sub-Questions	Answers & Information																												
What are the demographics for the organization?	<p>Present</p> <p>From Impact Webpage:</p> <div><div><p>PARTICIPANT AGES</p></div><div><p>PARTICIPANT GENDER</p></div><div><p>PARTICIPANT ETHNICITIES</p></div></div>																												
How many boys are in the program? How many girls are in the program?	<p>Present</p> <p>(See above chart)</p>																												
What are the socioeconomic backgrounds of these children?	<p>Not Present</p>																												
Are the children doing better because of their participation in the programs?	<p>Present</p> <p>From Impact Webpage:</p> <p>Out of those who responded, "Yes," the overall evaluation results for each program behavior measured are quite strongly positive:</p> <p><b>PERCENT OF ADULTS WHO OBSERVED POSITIVE BEHAVIOR CHANGES IN YOUTH</b></p> <table><thead><tr><th>Category</th><th>Parent (%)</th><th>Teacher/Mentor (%)</th><th>Law (%)</th></tr></thead><tbody><tr><td>Work Ethic</td><td>85</td><td>80</td><td>90</td></tr><tr><td>Personal Responsibility</td><td>75</td><td>70</td><td>85</td></tr><tr><td>Future Orientation</td><td>65</td><td>60</td><td>75</td></tr><tr><td>Living a Healthy Lifestyle</td><td>85</td><td>80</td><td>90</td></tr><tr><td>Choosing Positive Peers</td><td>65</td><td>60</td><td>75</td></tr><tr><td>Interaction with Public Safety Officers</td><td>75</td><td>70</td><td>85</td></tr></tbody></table>	Category	Parent (%)	Teacher/Mentor (%)	Law (%)	Work Ethic	85	80	90	Personal Responsibility	75	70	85	Future Orientation	65	60	75	Living a Healthy Lifestyle	85	80	90	Choosing Positive Peers	65	60	75	Interaction with Public Safety Officers	75	70	85
Category	Parent (%)	Teacher/Mentor (%)	Law (%)																										
Work Ethic	85	80	90																										
Personal Responsibility	75	70	85																										
Future Orientation	65	60	75																										
Living a Healthy Lifestyle	85	80	90																										
Choosing Positive Peers	65	60	75																										
Interaction with Public Safety Officers	75	70	85																										
What are the measures being taken to rate these outcomes?	<p>Present</p> <p>“Each year, a random stratified sampling of all Badges for Baseball program sites was conducted. We trained staff members on</p>																												

	evaluation implementation at each of the selected sites to ensure data integrity and retain program participation. Collectively, 7,141 youth were evaluated by a parent, teacher/mentor, and a local law enforcement officer. Using the data, Keswick Advisors evaluated changes in the behavior of youth who participated in the Badges for Baseball program.” <sup>28</sup>
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Risk Management Sub-Questions	Answers & Information
<b>What are the obligations to report on customer satisfaction?</b>	Not Present
<b>Who receives the complaints made by participants, donors, and stakeholders?</b>	Not Present
<b>What happens when a child gets injured participating in the organization’s program?</b>	Not Present
<b>Who makes sure the coaches are trained properly and do not impose a threat to the children’s safety?</b>	Present  2016 Annual Report, pg. 5, claims that 2,080 background checks have been completed by youth-serving organizations through CRSF’s partnership with First Advantage, accessible via the online portal: CRSFPortal.org.

Fiscal Integrity Sub-Question	Answers & Information
<b>Is there a confidence index that donors have to ensure their money is going toward programs rather than salaries and overhead expenses?</b>	Not Present

### Results for Fútbol Con Corazón

Since its beginning in 2007, the organization has gained national and international recognition on CNN and ESPN for its all-inclusive program. This program, first, takes children from ages 5 to 17 and places them into appropriate age groups: *Creadores* (5-7), *Exploradores* (8-10), *Constructores* (11-13), and *Promotores* (14-17).<sup>29</sup> Second, children are taught a variety of all-encompassing life-lessons to becoming better people who contribute to society. These life-lessons are on topics such as diet and nutrition, physical and cognitive exercises, teamwork

<sup>28</sup> Ripken Foundation, “Impact.” Accessed 17 June 2016. <http://ripkenfoundation.org/about/impact/>

<sup>29</sup> “Fútbol Con Corazón, la empresa social que forma deportistas y líderes,” *El Tiempo*, last modified 15 July 2015, <http://www.eltiempo.com/colombia/barranquilla/futbol-con-corazon-barranquilla/16090176>; Translates to: Creators (5-7), Explorers (8-10), Builders (11-13), and Promoters (14-17).

during play time, guided and facilitated discussions after games, and workshops for parents on better parenting. Currently, FCC has over 4,100 participants in 27 communities, with around 40% being female. FCC's website reports over 12,300 individuals being indirectly impacted, which includes the parents and siblings of the children in its programs. 100% of students participating are in school, and staying in school, with over 60 young people trained as student leaders.<sup>30</sup>

FCC uses the "Fútbol Por La Paz" method in its programs. Fútbol Por La Paz (FPLP) includes three objectives to build not only better athletes, but also better fundamental characteristics in children and youth: (1) developing essential values and abilities to succeed in life (teamwork, healthy habits); (2) promoting non-violent conflict resolution; and (3) promoting healthy and fair coexistence.<sup>31</sup> FPLP also has eight simple, non-typical rules that range from no referees to how the winner is chosen. This style of sports playing, mixed with the other elements of FCC's agenda, has helped build positive communities since 2007. It is the hope of FCC that by starting with the younger generations, these types of programs will create a hopeful and stable future for the communities FCC is working in.

#### *Fútbol Con Corazón Charity Navigator Accountability & Transparency Rubric*

See Figure 3 for Fútbol Con Corazón data listed in its Form 990, and Figure 4 for FCC data found on its website, [www.fcc.futbol](http://www.fcc.futbol). FCC has a portal for donors to give, located in Florida, in which its money goes directly to Colombia. The portal is known as "Soccer With Heart" (the English translation of Fútbol Con Corazón), and it was the U.S. donating platform that provided me with its Form 990 from 2014 used in this study.

It should be noted that Charity Navigator does not evaluate international organizations. Therefore, Fútbol Con Corazón does not meet all of the requirements listed below in its tax forms and webpage in the way a normal U.S.-based nonprofit organization wanting to be ranked would. For example, no employee, board, or financial information is listed on FCC's website. The lack of information does not mean that its website or organization is considered "below standard" as its webpage in particular is highly informative on the programs, methods, and impact it has within its communities. FCC simply does not meet the requirements laid out by a U.S.-based nonprofit ranking system because it is not a U.S.-based nonprofit.

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<sup>30</sup> Fútbol Con Corazón, accessed for facts 20 February 2016, <http://www.fcc.futbol>.

<sup>31</sup> "About Us," Fútbol Con Corazón, accessed 12 September 2015, <http://www.fcc.futbol/sobrenosotros/>.

### *Basic Principles from Nonprofit Literature Applied to FCC*

In accompaniment to accountability and transparency, which can be seen in the Charity Navigator rubric, is incorporating stakeholders into the organization. With the core fundamentals of FCC being to work not only with the children in its programs, but the families who will benefit, it seems to be doing this principal well. On its website, it says that over 4,100 children are served directly while at least 12,300 people are being indirectly benefitted from its work. On top of having workshops for parents to teach more effective parenting skills, FCC is making sure its impact is sustainable and widespread. As well, a report on collective accountability released in 2010 from Confederación Colombiana de ONG and ONGs Por La Transparencia<sup>32</sup> accounted that FCC has 400 professional volunteers working for it. At the time, the number of students impacted was much lower at 2,500 children.<sup>33</sup> The number of volunteers from 2010 to now should have grown substantially. With a presence in over 25 communities, FCC, according to the numbers, is making sure its stakeholders are involved in many different ways, from benefitting positively from the lessons its children are learning through its programs to getting locals involved to make their communities better, safer, and more enjoyable.<sup>34</sup>

The second concept, modern leadership and management practices, can be seen in the organization's founder, Samuel Azout. Acumen, a leading business in raising charitable donations to invest back in companies, leaders, and ideas as a means of ending poverty, dubbed Azout as a social entrepreneur because his experience is extensive. It includes a CEO position for a decade at Colombia's second-largest retailer, Carulla Vivero S.A., holding Board of Directors positions in multiple nonprofits, including the nonprofit founded by singer/celebrity Shakira: Fundación Pies Descalzos, working as a senior advisor for Social Prosperity to the President of Colombia, and as Director of the National Agency for Overcoming Extreme Poverty.<sup>35</sup> While FCC's website gives no indication to the work environment of the organization, it can be seen in its growth and the diverse experience of its founder that modern management and leadership practices are playing a part. Azout is also *very* present on social media. Even though FCC doesn't have a specific page dedicated to its leadership or employees,

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<sup>32</sup> Translated as: The Colombian Confederation of NGOs and NGOs for Transparency. These reports are released every 10 years.

<sup>33</sup> "Rendición Colectiva de Cuentas 2010," accessed 20 February 2016, <http://rendircuentas.org/wp-content/uploads/2011/04/PDF-Futbol-con-corazon-2010.pdf>.

<sup>34</sup> "Sobre Nosotros," accessed 20 February 2016, <http://www.fcc.futbol/sobrenosotros/>.

<sup>35</sup> "A Global Community: Regional Advisors."



the founder and chairman of the organization has made himself easily accessible through the worldwide web.

### *Understanding the population served*

Lastly, we look at knowing the need of the population served. Because Azout was born in Barranquilla and grew up there, he knows the neighborhood well and has seen it change over the years. In an interview with Piedra Libre in September 2015, a publication that focuses on the Jewish Latin Community, Azout discussed his heritage and background. His grandparents came to Colombia in 1920 from Jerusalem and Istanbul to build a better life than the ones they experienced in their home countries. While Azout doesn't talk much about having a difficult childhood, he was able to see the contrast between life in his hometown versus life in the United States when he studied abroad at Cornell University in the 1970s. The experience of studying abroad, he said, opened his mind and eyes to new ideas and ways of approaching civil situations.<sup>36</sup> Since his childhood, though, Colombia has seen many changes, especially 1950 when industrialization of the country picked up.<sup>37</sup> As can be seen throughout history, the industrialization process made the gaps between the classes more prominent. To this day, in spite of or maybe because of these changes, Colombians are known for being entrepreneurial.<sup>38</sup> These factors, tied with Azout's previous experiences at the state, business, and NGO levels of handling business, and dealing and coming up with solutions for poverty, has allowed him to see what works and what does not within his country. His entrepreneurial experience tied with his inside knowledge of the government allows FCC to grow in the most effective ways it can.

Fútbol Con Corazón has grown slowly over the past nine years, especially when compared to the Cal Ripken, Sr. Foundation in the United States. However, it seems that the impact being made in the communities where FCC is present is deep-rooted and long-term. Azout, in his interview with Piedra Libre, said, "equity cannot be imposed. It must be built with all stakeholders of society, especially the most excluded."<sup>39</sup> Along with the other elements that

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<sup>36</sup> Adriana Cooper, "Samuel Azout: Corazón y Emprendimiento Social," Piedra Libre, September/October 2015, accessed 20 February 2016, <http://www.piedralibre.co.il/#!Samuel-Azout-Coraz%C3%B3n-y-emprendimiento-social/clfr/55f051920cf2de902a81f647>.

<sup>37</sup> John C. Dugas, "Colombia," in *Politics in Latin America: The Power Game*, eds. Gary Prevost and Harry E. Vanden (New York: Oxford University Press, 2015), 434-435.

<sup>38</sup> Ibid, 433.

<sup>39</sup> Cooper, "Samuel Azout: Corazón y Emprendimiento Social." Original dialogue in Spanish:

are common within the nonprofit leadership literature, this mindset could be credited for part of FCC's continual steady growth, national and international recognition, and its success within its communities.

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Question: ¿Cuál cree que es la clave para combatir la inequidad creciente en el mundo?

Answer: No hay secretos ni fórmulas mágicas. Importante aceptar que es una misión no sólo para el Estado sino también para el sector privado, la academia y la sociedad civil. Requiere buenas políticas públicas, gobierno transparente y eficiente, efectiva coordinación pública-privada y crecimiento económico. Es fundamental reconocer que la equidad no se puede imponer, hay que construirla con todos los actores de la sociedad, especialmente los más excluidos.

## Figures

FÚTBOL CON CORAZÓN DATA FOUND ON THE FORM 990	Present	Not Present
<b>Independent Board</b> The presence of an independent governing body allows for full deliberation and diversity of thinking on governance and other organizational matters. Checks if the Independent Board members are a voting majority and also at least five in number.	✓	
<b>Material Diversion of Assets</b> A diversion of assets is any unauthorized conversion or use of the organization's assets other than for the organization's authorized purposes, including but not limited to embezzlement or theft. Determined by looking at the last two Forms 990 to see if the organization has reported any diversion of assets.	✓	
<b>Audited Financials prepared by independent accountant with an audit oversight committee</b> Audited financial statements provide important information about financial accountability and accuracy, and should be prepared by an independent accountant with oversight from an audit committee.	✓	
<b>Loan(s) to or from related parties</b> This practice is discouraged, and is not standard practice in the sector as it diverts the organization's funds away from its charitable mission and can lead to real and perceived conflict-of-interest problems. The IRS is concerned enough with the practice that it requires organizations disclose on their Form 990 any loans to or from current and former officers, directors, trustees, key employees, and other "disqualified persons."	✓	
<b>Documents Board Meeting Minutes</b> For this performance metric, we are checking to see if the charity reports on its Form 990 that it does keep Board Meeting Minutes as they are official records of events that take place during a board meeting and can be referenced in the future.		✓
<b>Provided copy of Form 990 to organization's governing body in advance of filing</b> The Form 990 asks the organization to disclose whether or not it has followed this best practice. It allows for thorough review by the individuals charged with overseeing the organization.		✓
<b>Conflict of Interest Policy</b> Such a policy protects the organization, and by extension those it serves, when it is considering entering into a transaction that may benefit the private interest of an officer or director of the organization. While not required to share it with the public, this information can be found on its Form 990.		✓
<b>Whistleblower Policy</b> This policy outlines procedures for handling employee complaints, as well as a confidential way for employees to report any financial mismanagement.		✓
<b>Records of Retention and Destruction Policy</b> Such a policy establishes guidelines for the handling, backing up, archiving, and destruction of documents. These guidelines foster good record keeping procedures that promotes data integrity.		✓
<b>CEO listed with salary</b> Organizations are required to list their CEO's name and compensation on the new 990.		✓
<b>Process of determining CEO Compensation</b> This process indicates that the organization has documented policy that it follows year after year. The policy should indicate that an objective and independent review process of the CEO's compensation has been conducted which includes benchmarking against comparable organizations.		✓
<b>Board Listed/Board Members Not Compensated</b> The IRS requires that any compensation paid to members of the charity's governing body be listed on the Form 990. All members of the governing body need to be listed whether or not they are compensated.	✓	

Figure 8. Futbol Con Corazón Form 990 Review

FÚTBOL CON CORAZÓN ORGANIZATION WEBSITE REVIEW	Present	Not Present
<b>Board Members Listed</b> Publishing this information enables donors and other stakeholders to ascertain the make up of the organization's governing body. This enables stakeholders to report concerns to the Board.		✓
<b>Key Staff Listed</b> It is important for donors and other stakeholders to know who runs the organization day-to-day. More current than the Form 990, most of the time.		✓
<b>Audited Financials</b> It is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.		✓
<b>Form 990</b> As with the audited financial statement, it is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.		✓
<b>Privacy Policy</b> Most donors wish to have their information kept confidential when giving toward an organization. Keeping this information out of the hands of telemarketers can be solved by providing stakeholders with a privacy policy. There are three categories that organizations can have: (a) a written privacy policy published on its website that states it will not share or sell a donor's personal information with anyone else or send donor mailings on behalf of other organizations, or that it will only do so with permission from the donors; (b) the organization has a written privacy policy published on its website which enables donors to tell the charity to remove their names and contact information from lists that the organization shares or sells; and (c) the organization either does not have a written donor privacy policy in place to protect their contributors' personal information, or it is not published on the website.		✓

Figure 9: Futbol Con Corazón Organizational Website Review

PERFORMANCE METRICS	TOTAL EXPENSES	Fútbol Con Corazón		
		Metric Total	Raw Score	Converted Score
	<b>Not Disclosed</b>			
<b>Program Expenses</b>		\$0	N/A	N/A
<b>Administrative Expenses</b>		\$0	N/A	N/A
<b>Fundraising Expenses</b>		\$0	N/A	N/A
<b>Fundraising Efficiency</b>		\$0	N/A	N/A
<b>Primary Revenue Growth</b>		\$0	N/A	N/A
<b>Program Expenses Growth</b>		\$0	N/A	N/A
<b>Working Capital Ratio</b>		\$0	N/A	N/A
	<b>Total Score:</b>			0

Figure 10. Financial Health Review based on Charity Navigator's Financial Health Rating System; FCC did not have detailed financial information available on its Form 990

### Fútbol Con Corazón's Charity Navigator Rankings:

**Accountability and Transparency:** ★ (or a total of 56 points)

**Financial Health:** 0 stars (or a total of 0 points)

$$100 - \sqrt{\frac{(100-0)^2 + (100-56)^2}{2}} = 22.74$$

**Overall Ratings based on Charity Navigator's root formula:** 0 stars (or a total of 22.74 points)

### Sport England Performance Measurement Findings

Consumers Sub-Questions	Answers & Information
<b>What are the demographics for the organization?</b>	Not Present
<b>How many boys are in the program? How many girls are in the program?</b>	Present 40% of participants are female. <sup>40</sup>
<b>What are the socioeconomic backgrounds of these children?</b>	Not Present
<b>Are the children doing better because of their participation in the programs?</b>	Partially Present No set numbers, but testimonies from children can be found specifically on their testimonials webpage: <a href="http://www.fcc.futbol/testimonios">www.fcc.futbol/testimonios</a>
<b>What are the measures being taken to rate these outcomes?</b>	Not Present

Risk Management Sub-Questions	Answers & Information
<b>What are the obligations to report on customer satisfaction?</b>	Not Present
<b>Who receives the complaints made by participants, donors, and stakeholders?</b>	Not Present
<b>What happens when a child gets injured participating in the organization's program?</b>	Not Present
<b>Who makes sure the coaches are trained properly and do not impose a threat to the children's safety?</b>	Partially Present Mentions a training process through FCC Consultancy webpage, but nothing about ensuring the overall safety of children through background checks, etc. <sup>41</sup>

<sup>40</sup> Fútbol Con Corazón, "FCC figures." Accessed 17 June 2016. <http://www.fcc.futbol>

<sup>41</sup> Fútbol Con Corazón, "FCC Consultancy." Accessed 17 June 2016. <http://www.fcc.futbol/consultora-fcc/>

Fiscal Integrity Sub-Question	Answers & Information
<b>Is there a confidence index that donors have to ensure their money is going toward programs rather than salaries and overhead expenses?</b>	Not Present

### Results for Project Béisbol

Project Béisbol is a 100 percent volunteer organization serving at least twelve communities in Nicaragua, as well as half a dozen communities in Colombia, and locations in El Salvador, Guatemala, and Ecuador. Its mission focuses on four concepts, or “bases”: the games of baseball and softball, community and the teamwork it takes to make one work positively, education, and opportunity. Project Béisbol takes volunteers from 16 and up into these communities to not only help the children there in need but to introduce American teens and adults to the culture, and the issues that people outside of the U.S. face every day. Halladay lives in Bogotá, Colombia, and collaborates with his team based in Weston, FL outside of Fort Lauderdale.

#### *Project Béisbol Charity Navigator Accountability & Transparency Rubric*

Since Project Béisbol is a volunteer-based nonprofit organization with an annual budget of under \$50,000, it is not required to fill out a regular Form 990. Instead, it must fill out a Form 990-N. The 990-N requires only eight basic items as opposed to the regular 990, which requires much more.

This form presents somewhat of a challenge when rating it on the Charity Navigator Accountability and Transparency Rubric, and then makes it harder to compare it with the other two nonprofits in this study. The Form 990-N asks for revenue in five areas:

1. Contributions, gifts, grants, and similar amounts received
2. Membership dues and assessments
3. In-kind contributions and services
4. Other revenue (with attachments)
5. Total Revenue

And also expenses in four areas:

1. Program services (including payments to affiliates)
2. Management and general
3. Fundraising
4. Total Expenses

There are also four statements that the signer (in this case, Justin Halladay, the founder and President) is authorized to: (a) complete the application and information provided is true and accurate, and in compliance with the provisions of Florida Statutes; (b) certify that the charitable organization or sponsor has less than \$25,000 in total revenue during the fiscal year; (c) certify that the fundraising activities of the organization or sponsor is carried out by volunteers, members, or officers who are not compensated and no part of the assets or income of the organization or sponsor inures to the benefit of or is paid to any officer or member of the organization or sponsor; and (d) certify that the organization or sponsor does not utilize a professional fundraising consultant, professional solicitor, or commercial co-venturer.<sup>42</sup> The page I received contained only the financial information, and not the entire document.

Figures 5 and 6 will, as it did in the previous results section, list what was present on Project Béisbol's website and, if applicable, on the Form 990-N. More information can also be found directly on the organization's website at [www.projectbeisbol.org](http://www.projectbeisbol.org).

#### *Project Béisbol's Incorporation of Basic Principles from Nonprofit Literature*

As discussed in the other two results portions of this research, I have been focusing on three elements from nonprofit literature: (1) transparency and accountability as laid out in the Charity Navigator rubric, (2) modern leadership and management practices within nonprofits, and (3) knowing and understanding the need of the population an organization is trying to meet.

It is hard to measure the transparency and accountability of a nonprofit of Project Béisbol's caliber through Content Analysis and Case Study without a human element. While Project Béisbol's website is packed with information, it may not be the right information for such a study. Projectbeisbol.org is a bit difficult for the average user to navigate, especially if he or she would like to know upcoming or current events by the organization. News posts are sparse, with the most recent four spanning from March 2013 to March 2015. It is difficult for potential and current donors to keep up with what the organization is doing, even through social media. Project Béisbol has Facebook, Twitter, and a channel on YouTube.<sup>43</sup> YouTube is its least updated site, with videos posted over a year ago. Twitter is its second most frequently used site,

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<sup>42</sup> See attachment A. I was provided only with the last page of three.

<sup>43</sup> Facebook: <https://www.facebook.com/ProjectBeisbol>; Twitter: <https://twitter.com/projectbeisbol>; YouTube: <https://www.youtube.com/user/projectbeisbol>. All last accessed on 17 March 2016.

but even then, the last activity was from November 2015. Lastly, Facebook is its most frequently used site with posts averaging once to a few times every month.

Also, there are no documents on the website that provide financial information, or a performance overview such as an Annual Report, or a Form 990-N. Most of the pages that could be helpful, such as its “Projects & Programs” have notes that say website upgrades are happening within the week, and nothing has changed in a week’s timeframe. These little things are ways of being transparent and held accountable to donors, volunteers, and other stakeholders that are not consistent within the organization.

### *Modern leadership and management practices*

The second concept is modern leadership and management practices. Because of Project Béisbol’s unique situation of being run entirely by volunteers, the management and leadership styles are much more laid back. According to its website, members of the staff are located all over the United States, with the President and Founder having a home base in Florida.<sup>44</sup> However, according to an email I received when inquiring about its tax forms in the beginning of March 2016, Halladay lived in Bogotá, Colombia. An interesting dynamic exists between management and leadership relationships among staff because of that detail. More and more, as we move into a new era of work culture, the idea of “work-life blending” is becoming more prominent in the workplace.<sup>45</sup> This especially can apply for Project Béisbol, where the founder and president of the organization is working in Colombia while the rest of its members are elsewhere in the United States. Work-life blending allows employees to mix their professional and private lives and working the hours that are convenient for them from practically any location. Project Béisbol needs employees in the United States to run the day-to-day because not everyone can be in Colombia with Halladay. Halladay needs to be traveling from community to community to make sure programs are being run according to its mission, and cannot always be present in the United States. At the same time, however, Halladay also gets to travel and learn in Latin America, as he’s always enjoyed, while his employees back in the United States have the opportunity to join him when they are needed, but can mostly do work from home and with their families.

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<sup>44</sup> Project Béisbol, “Our Team.” Accessed 1 March 2016. <http://www.projectbeisbol.org/our-team/>

<sup>45</sup> Feldman, Derrick and Kari Dunn Saratovsky. *Cause for Change: The Why and How of Nonprofit Millennial Engagement* (San Francisco, CA: Jossey-Bass, 2013), 150, 154, 192.



*Knowing and understanding the needs of the population*

The last aspect, knowing and understanding the needs of the target population, seems to be something Project Béisbol is doing fairly well. Now, with over 15 years of experience in Latin American countries, Halladay has been able to see and experience the dynamics of the communities Project Béisbol has a presence in. He and his team are able to accurately assess the needs, even if they haven't grown up with the same challenges. By maintaining a tight relationship with these communities, more effective actions can be taken.

The numbers served are not found directly on their website, or present in social media. Instead, their impact is found in news articles online, and in other publications that are not recent. For example, the West Virginia University magazine did an article on Justin Halladay, their alumnus, in 2013. In that article titled, "A Major League Act," the author accounted 1,100 children being reached across 24 communities.<sup>46</sup> Similar to Fútbol Con Corazón, their numbers are small because they are focusing their efforts long-term in specific communities. Volunteers who go on trips for a cultural exchange work with local community leaders and coaches to learn from each other, and help build better futures for children living at economic disadvantages. While Project Béisbol's numbers have surely increased since 2013, it is likely that they have not grown a substantial amount. And that is not a negative thing. Lower numbers of children impacted could mean a greater benefit of services, because change, especially on the economic level, takes time. Although there are few programs who use all-encompassing techniques for long-term change, these comprehensive programs are focused on changing the lives of children. Since they have proved to be successful in the United States, there is a good chance, according to the National Research Council Institute of Medicine, that these program characteristics can translate "across cultural, ethnic, social class, and gender groups."<sup>47</sup> Children need role models, consistency, and alternative activities to encourage positive actions and higher self-esteem.

Although Project Béisbol did not score well when using the Charity Navigator rubric that does not mean the work they are doing is ineffective or not legitimate. However, it can take more measures to become more accountable and more organized when it comes to its presence in the nonprofit sector. Right now, their inconsistent presence on social media, and overall lack of

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<sup>46</sup> "A Major League Act."

<sup>47</sup> National Research Council, Institute of Medicine, *Community Programs to Promote Youth Development* (Washington, DC: National Academy Press, 2002), 81.

information for potential and current donors could negatively affect how many children could be reached in the future through their programs and initiatives.

## Figures

<b>PROJECT BÉISBOL DATA FOUND ON THE FORM 990</b>	<b>Present</b>	<b>Not Present</b>
<b>Independent Board</b> The presence of an independent governing body allows for full deliberation and diversity of thinking on governance and other organizational matters. Checks if the Independent Board members are a voting majority and also at least five in number.		✓
<b>Material Diversion of Assets</b> A diversion of assets is any unauthorized conversion or use of the organization's assets other than for the organization's authorized purposes, including but not limited to embezzlement or theft. Determined by looking at the last two Forms 990 to see if the organization has reported any diversion of assets.		✓
<b>Audited Financials prepared by independent accountant with an audit oversight committee</b> Audited financial statements provide important information about financial accountability and accuracy, and should be prepared by an independent accountant with oversight from an audit committee.		✓
<b>Loan(s) to or from related parties</b> This practice is discouraged, and is not standard practice in the sector as it diverts the organization's funds away from its charitable mission and can lead to real and perceived conflict-of-interest problems. The IRS is concerned enough with the practice that it requires organizations disclose on their Form 990 any loans to or from current and former officers, directors, trustees, key employees, and other "disqualified persons."		✓
<b>Documents Board Meeting Minutes</b> For this performance metric, we are checking to see if the charity reports on its Form 990 that it does keep Board Meeting Minutes as they are official records of events that take place during a board meeting and can be referenced in the future.		✓
<b>Provided copy of Form 990 to organization's governing body in advance of filing</b> The Form 990 asks the organization to disclose whether or not it has followed this best practice. It allows for thorough review by the individuals charged with overseeing the organization.		✓
<b>Conflict of Interest Policy</b> Such a policy protects the organization, and by extension those it serves, when it is considering entering into a transaction that may benefit the private interest of an officer or director of the organization. While not required to share it with the public, this information can be found on its Form 990.		✓
<b>Whistleblower Policy</b> This policy outlines procedures for handling employee complaints, as well as a confidential way for employees to report any financial mismanagement.		✓
<b>Records of Retention and Destruction Policy</b> Such a policy establishes guidelines for the handling, backing up, archiving, and destruction of documents. These guidelines foster good record keeping procedures that promotes data integrity.		✓
<b>CEO listed with salary</b> Organizations are required to list their CEO's name and compensation on the new 990.		✓
<b>Process of determining CEO Compensation</b> This process indicates that the organization has documented policy that it follows year after year. The policy should indicate that an objective and independent review process of the CEO's compensation has been conducted which includes benchmarking against comparable organizations.		✓
<b>Board Listed/Board Members Not Compensated</b> The IRS requires that any compensation paid to members of the charity's governing body be listed on the Form 990. All members of the governing body need to be listed whether or not they are compensated.		✓

Figure 11. Project Béisbol Form 990-N Review

PROJECT BEISBOL ORGANIZATION WEBSITE REVIEW	Present	Not Present
<b>Board Members Listed</b> Publishing this information enables donors and other stakeholders to ascertain the make up of the organization's governing body. This enables stakeholders to report concerns to the Board.	✓	
<b>Key Staff Listed</b> It is important for donors and other stakeholders to know who runs the organization day-to-day. More current than the Form 990, most of the time.	✓	
<b>Audited Financials</b> It is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.		✓
<b>Form 990</b> As with the audited financial statement, it is important for donors to have easy access to this financial report to help determine if the organization is managing its financial resources well.		✓
<b>Privacy Policy</b> Most donors wish to have their information kept confidential when giving toward an organization. Keeping this information out of the hands of telemarketers can be solved by providing stakeholders with a privacy policy. There are three categories that organizations can have: (a) a written privacy policy published on its website that states it will not share or sell a donor's personal information with anyone else or send donor mailings on behalf of other organizations, or that it will only do so with permission from the donors; (b) the organization has a written privacy policy published on its website which enables donors to tell the charity to remove their names and contact information from lists that the organization shares or sells; and (c) the organization either does not have a written donor privacy policy in place to protect their contributors' personal information, or it is not published on the website.		✓

Figure 12: Project Béisbol Organizational Website Review

PERFORMANCE METRICS	TOTAL EXPENSES	Project Béisbol		
		Metric Total	Raw Score	Converted Score
	<b>Not Disclosed</b>			
<b>Program Expenses</b>		\$0	N/A	N/A
<b>Administrative Expenses</b>		\$0	N/A	N/A
<b>Fundraising Expenses</b>		\$0	N/A	N/A
<b>Fundraising Efficiency</b>		\$0	N/A	N/A
<b>Primary Revenue Growth</b>		\$0	N/A	N/A
<b>Program Expenses Growth</b>		\$0	N/A	N/A
<b>Working Capital Ratio</b>		\$0	N/A	N/A
	<b>Total Score:</b>			0

Figure 13. Financial Health Review based on Charity Navigator's Financial Health Rating System; Project Béisbol did not have detailed financial information available on its Form 990

**Project Béisbol's Charity Navigator Ratings:** 0 Stars (or a score of 7 points)

**Accountability and Transparency:** 0 stars (or a total of 7 points)

**Financial Health:** 0 stars (or a total of 0 points)

$$100 - \sqrt{\frac{(100-0)^2 + (100-7)^2}{2}} = 3.43$$

**Overall Ratings based on Charity Navigator's root formula:** 0 stars (or a total of 3.43 points)

### Sport England Performance Measurement Findings

Consumers Sub-Questions	Answers & Information
<b>What are the demographics for the organization?</b>	Not Present
<b>How many boys are in the program? How many girls are in the program?</b>	Not Present
<b>What are the socioeconomic backgrounds of these children?</b>	Not Present
<b>Are the children doing better because of their participation in the programs?</b>	Not Present
<b>What are the measures being taken to rate these outcomes?</b>	Not Present

Risk Management Sub-Questions	Answers & Information
<b>What are the obligations to report on customer satisfaction?</b>	Not Present
<b>Who receives the complaints made by participants, donors, and stakeholders?</b>	Not Present
<b>What happens when a child gets injured participating in the organization's program?</b>	Not Present
<b>Who makes sure the coaches are trained properly and do not impose a threat to the children's safety?</b>	Not Present

Fiscal Integrity Sub-Question	Answers & Information
<b>Is there a confidence index that donors have to ensure their money is going toward programs rather than salaries and overhead expenses?</b>	<p>Partially Present</p> <p>"Project Beisbol is very grateful to our generous supporters for enabling us to carry out our mission. We pride ourselves in operating very efficiently as a 100% volunteer non-profit organization. During our first five years, we have been able to keep a</p>

kid on the baseball or softball field for less than \$20 per year.”<sup>48</sup>

## Summary of Results

O = Missing

✓ = Present

FORM 990	Cal Ripken, Sr. Foundation	Fútbol Con Corazón	Project Béisbol
Independent Board	✓	✓	O
Material Diversion of Assets	✓	✓	O
Audited Financials	✓	✓	O
Loans to or from related parties	✓	✓	O
Board meeting minutes documented	✓	O	O
Provided copy of Form 990 to governing body	✓	O	O
Conflict of Interest Policy	✓	O	O
Whistleblower Policy	✓	O	O
Records Retention and Destruction Policy	✓	O	O
CEO Salary Listed	✓	O	O
CEO Compensation Process	✓	O	O
Board Members Listed & Not Compensated	✓	✓	O

<sup>48</sup> Project Beisbol, “Monetary Donations & eBay.” Accessed 17 June 2016. <http://www.projectbeisbol.org/mon/>

Organization Websites	Cal Ripken, Sr. Foundation	Fútbol Con Corazón	Project Béisbol
Board Members Listed	✓	O	✓
Key Staff Listed	✓	O	✓
Audited Financials	✓	O	O
Form 990	O	O	O
Privacy Policy	O	O	O

Scores were configured based on the presence of individual performance metrics listed above. Charity Navigator ranked scores based on the importance of information within the Forms 990, and on an organization's website. The points, and how they are deducted from the baseline of 100, are in the chart below.

#### FORM 990 Performance Metrics Deductions

#### Deductions From Score

Less than 5 Voting Members on Independent Board	15 points
Material Diversion of Assets (without explanation)	15 points
With explanation	7 points
Audited Financials, but not by independent accountant	15 points
Audited Financials prepared by an independent account not selected or overseen by an internal committee	7 points
Loans to or from related parties	4 points
Board meeting minutes not documented	4 points
Doesn't provide copy of Form 990 to governing body	4 points
No Conflict of Interest Policy	4 points
No Whistleblower Policy	4 points
No Records Retention and Destruction Policy	4 points
No CEO Salary Listed	4 points
No CEO Compensation Process	4 points
Board Members Not Listed and fails to report compensation fully on 990, OR reports that board members are compensated for their participation	4 points

Organization Websites Performance Metrics Deductions	Deductions from Score
Board Members Not Listed	4 points
Key Staff Not Listed	3 points
Latest Audited Financials Not Published on Website	4 points
Form 990 Not Available on Website	3 points
No Donor Privacy Policy	4 points
No Opt-Out Donor Privacy Policy	3 points

### Research Questions Summary

#### *How transparent and accountable are these nonprofit youth-based organizations?*

- There was no blanket result that applied solidly to every organization – each varied because of size/budget, location, and forms available to the public.
- The Cal Ripken, Sr. Foundation (CRSF) scored the best because it fit Charity Navigator’s requirements perfectly: it supplied all or most of the financial documentation and website information to the public, and also reflected most of the nonprofit literature best practices.
  - Financial documentation includes: Form 990, with all elements listed under Charity Navigator’s performance metrics for Financial Health measurement
  - Website information as laid out in Charity Navigator’s Accountability and Transparency rubric
- CRSF also included most of the information from Sport England’s performance measurement report that explains the overall effectiveness and efficiency of nonprofit organizations – this provided a more human element to the organization, and showed demographics as well as more information on what measures it takes in risk management.
- Fútbol Con Corazón (FCC) scored negatively mainly because it is an international organization that does not meet Charity Navigator’s standards. This is because Charity Navigator only measures larger US-based organizations. That does not mean that the organization is not accountable –FCC’s website suggests that any information the public

(potential or current donors) would like to know can be obtained through inquiry.

Overall, FCC also followed nonprofit literature in best practices.

- FCC also showed that it was on the road to practicing better efficiency and effectiveness through listing some information on the demographics they serve and ensuring the safety of the children through the training of coaches. However, there is still more information that could be provided to show donors, consumers, and stakeholders a more in-depth analysis of the work the organization is doing.
- Project Béisbol scored negatively for a similar reason as Fútbol Con Corazón, except that Project Béisbol is a US-based organization. The main component in its negative score was because the size of the organization warrants the use of a Form 990-N postcard, which does not detail Project Béisbol's financial operations. Project Béisbol is drastically different in size from CRSF, using 34 volunteers spread all over the world, including its founder, Justin Halladay. Thus it scored as an organization that seriously lacked accountability.
- Project Béisbol also did not provide any of the effectiveness and efficiency measures from Sport England, except for brief information on fiscal integrity. While fiscal integrity is important, the children they serve are lacking a voice within the organization without their stories present for visitors of the website to read.

***Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?***

- Nonprofit literature themes that were analyzed were:
  - Modern management and leadership practices
  - How well the organization understood the population and its needs that were being served
- The Cal Ripken, Sr. Foundation reflected modern management and leadership practices by having a solid organization of staff and administration—there are clear lines of separation when observing the staff page of its website to show who handles major aspects of the company and who handles more day-to-day operations.



- CRSF also showed knowledge and understanding of its served population through administration with long-term experience working with organizations doing similar programs (Boys and Girls Clubs of America, the YMCA, etc.).
- Fútbol Con Corazón's management and leadership practices could only be measured through its founder, Samuel Azout, as he was the only one with strong social media and public presence. The organization would appear stronger, however, if its key staff were listed on its website.
- Because Samuel Azout grew up in Barranquilla, Colombia, where the organization is headquartered, he knows what life is like for the children he is working with. He also takes young adults and families in the area into FCC's programs to not only get them involved with the organization, but to also help build stronger family units.
- Project Béisbol uses volunteers as unpaid staff without a central unit of work. This makes it difficult to measure its management and leadership practices, especially given that Justin Halladay works and lives in Latin America, rather than where the organization is said to be headquartered in Fort Lauderdale, FL.
- Project Béisbol's founder, Justin Halladay, has gotten his experience with local communities through living and working in them. While it doesn't necessarily equate the same kinds of knowledge that the leadership of both CRSF and FCC has, it does not mean that Halladay is incompetent to the needs of the populations he is trying to reach through Project Béisbol.

## Discussion

This study investigated two research questions about three nonprofit organizations centering around youth sports programs in underprivileged neighborhoods within the US, and internationally in Latin America: (1) how transparent and accountable are nonprofit youth-based organizations? And (2) do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic? The three organizations were diverse in that one was located and worked only within the United States (the Cal Ripken, Sr. Foundation in Baltimore, MD), one was located in the United States, but worked in Latin America (Project Béisbol in Fort Lauderdale, FL), and one that was located and worked in a Latin American country (Fútbol Con Corazón in Barranquilla, Colombia). The results of this study will be discussed in further detail below.

Through several key components found in nonprofit management and leadership literature, these three nonprofit organizations were measured. The three key components were: (1) accountability and transparency as defined by Charity Navigator, the leading US-based organization on guiding donors to intelligent giving; (2) modern management and leadership practices; and (3) knowing the need of the populations they are trying to reach. My hypothesis was that nonprofits that followed these three concepts were the most effective in reaching their audiences, and the most accountable to their stakeholders.

The results focused around the two main research questions, both of which are explained in more detail within this chapter:

### ***How transparent and accountable are these nonprofit youth-based organizations?***

This question was answered based on the evaluation of three important organizational components:

- Size
- Presence of legal documents
- Website information

### ***Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?***

The literature discussed these elements:

- Modern management and leadership practices
  - *(1) providing professional development opportunities to employees,*
  - *(2) a collaborative office environment,*
  - *(3) an organization that practices social entrepreneurship, and*
  - *(4) Form 990 elements such as Board Members approving the Form 990 before publication and CEO compensation.*
- Understanding of the needs of the target populations

Results favored the Cal Ripken, Sr. Foundation in accordance to the research questions because it was highly organized both with programs and with its legal documents, had administration that was skilled and knowledgeable with expert experience in the field, and rated high on the Charity Navigator rubric. CRSF also supplied the most information on its target population, giving the youth it serves a voice in the overall stance of the organization. All details of the results from the other organizations will be discussed below.

### **Limitations**

Limitations and recommendations from this study will also be discussed. Limitations of the study included acknowledging bias, using only resources made available to the public and therefore using content analysis as the major form of research, and having limited information on how organizations are measuring their performance to their missions. Two recommendations from this study are: (1) adapting the Charity Navigator rubric to include International and smaller organization standards, and (2) encouraging smaller organizations to provide more online resources for current and potential stakeholders, donors, and consumers/customers. While it is difficult to do research that is purely unbiased, this study required extra care to bias due to a 6-month internship with the Cal Ripken, Sr. Foundation. In order to avoid bias, the use of the Charity Navigator rubric was set in place, and resources obtained through the internship were used *solely* in a case history. Any other information used had to be obtained from the public domain of the Internet, as was done for the other two organizations.

The second limitation was then using only the resources made available to the public. With the exception of the tax forms, which were obtained through an email inquiry, all other information had to be found either through the organization's websites and social media, or by using a Google search. Using publicly available resources proved difficult, as online resources did not give information the way interviewing a person would have. It was especially

challenging when looking for statistics on performance, attempting to collect information on office culture and management and leadership styles, and understanding the staff knowledge of the target populations being served. However, these challenges showed the struggles that potential and current stakeholders have with assessing the same things, proving the need for organizations to be more open about the information provided to the public.

The last limitation was using only content analysis as the major form of research. While this method worked well for the nature of this study, overall, the study could have been enhanced and in more depth with other types of research. As mentioned above, gauging the complete sense of office culture, and the overall dynamics of a workplace within the organizations could have been better assessed with a human component. As well, trying to measure the performance of an organization to its mission is still a difficult task for most nonprofits at this stage. This is due to organizational budgets being tight, the lack of or access to technology, or a mix of both.

Most nonprofit organizations are still trying to find a cohesive vocabulary on how effectiveness and efficiency can be measured—how does one measure satisfaction within the target population? Is performance broader than effectiveness?<sup>49</sup> Yes, financial integrity is important, but where is the concrete data from performance measures to back up the programs an organization is doing? What is the difference between measuring outcomes versus evaluating programs and how can the results be translated into actionable change, if need be? There are still many questions that not only apply to this research, but to nonprofit organizations across the United States and internationally. Using a Balanced Scorecard is one way for organizations to gain a “balanced” perspective on its performance in comparison with others, but the question arises: what should become the most relevant when measuring performance? Accountability, organizational performance, or effectiveness? And if the answer is all of the above, how can organizations do that and still give its donors, stakeholders, and consumers a digestible report of its findings?

Overall, the limitations did not greatly hinder the outcome of the research, but the research is still in need of having a bigger voice for those trying to be served. The research attempted to measure the overall transparency and accountability of the three chosen organizations, and attempted to gauge how those organizations followed with current themes in nonprofit literature. It was important to use only content analysis as this is the perspective a

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<sup>49</sup> Worth, 141, 146.

current or potential stakeholder, parent, or donor has when looking at an organization. The content that is only made available to the public represents the face of the foundation, and if that information is not detailed, it sacrifices the levels of trustworthiness and dependability a person has in it. Limited content, therefore, limits the effectiveness of an organization and the monetary donations that it could be receiving.

### **Results summarized by the research questions**

The primary results are chapter specific and were summarized within the Results chapter of this research. The following section will synthesize the results to answer the two proposed research questions.

1. How transparent and accountable are these nonprofit youth-based organizations?

**A. The importance of size:** The Cal Ripken, Sr. Foundation was the largest organization observed in this study with revenue in 2014 being over \$20 million. Charity Navigator's rubric for Transparency and Accountability favored larger organizations that had a revenue of over \$1 million, public support of over \$500,000, and actively solicit donations through fundraising. Both Fútbol Con Corazón and Project Béisbol did not meet those criteria, and consequently, did not score well on Charity Navigator's rubric. That is not to say these two organizations are not transparent and accountable to their stakeholders. However, it does not prove that they are either.

**B. Presence of legal documents:** The presence of the IRS tax Form 990 played a significant role in rating accountability and transparency. Because this legal document contains information about best practices, it was the easiest way to measure. The Cal Ripken, Sr. Foundation had every item present of Charity Navigator's rubric measuring the Form 990. Fútbol Con Corazón had 5/12 items present, while Project Béisbol has zero. This is because Charity Navigator's rubric does not include smaller organizations who file with a Form 990-N, as Project Béisbol does and Project Béisbol does not make other financial records openly available for public access.

**C. Website information:** Organizations scored well based on website content. Each organization differed, with the Cal Ripken, Sr. Foundation having 3/5 items from the Charity Navigator rubric, Project Béisbol having 2/5, and Fútbol Con Corazón having 0/5. The items both CRSF and Project Béisbol had were a list of Board Members and Key Staff. CRSF also

made its audited financials available to the public. However, none of the organizations had privacy policies, or website access to their tax forms 990/990-N.

2. Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?

**A. Modern management and leadership practices:** The literature discussed these elements: (1) providing professional development opportunities to employees, (2) a collaborative office environment, (3) an organization that practices social entrepreneurship, and (5) Form 990 elements such as Board Members approving the Form 990 before publication and CEO compensation. However, due to the limited resources of using only what is provided to the public, the first two elements from the literature could not be accurately assessed. CRSF and FCC were using components of social entrepreneurship through partnerships with major corporations to take the focus away from fundraising, while CRSF was the only organization that listed Board approval of the 990 before publication and CEO compensation on its current 990s. Project Béisbol, because of its 100 percent volunteer employee status, did not have any of the above information available.

**B. Understanding of the needs of the target populations:** Each organization had leadership that had an understanding of the needs of its target population. However, the levels of understanding varied. FCC's founder, Samuel Azout, was born and raised in Barranquilla, Colombia, and worked in Colombia's legislative branch of government. He therefore knows not only the characteristics and needs of the neighborhoods that FCC is working in, but also how to get relevant legislation passed for deep change to occur. CRSF's administrative staff has a combined experience of over 30 years with Boys and Girls Clubs of America, and other similar organizations, as well as its President aiding in passing important legislation on child protection. Project Béisbol's founder, Justin Halladay, spent approximately 8 years traveling around Latin America, working as a teacher in developing communities and sharing his love of sports.

### ***The Cal Ripken, Sr. Foundation (CRSF)***

CRSF scored 91 out of 100 on Charity Navigator's rubric, which gave it the highest rank possible of ★★★★★. The only deductions from the rubric were its lack of publishing donor and opt-out donor privacy policies, as well as making its Form 990 public on the foundation website.

Every other element of the rubric was present.<sup>50</sup> From studies presented in the Literature Review, CRSF made financial and performance measurement documents available for the general public, with the exception of its most recent Form 990, obtained through inquiry via email. However, CRSF includes financial reports in its Annual Reports, and publishes electronic forms of those Annual Reports on its website for public access. Overall, CRSF ranked as a highly transparent and accountable organization by standards the in nonprofit literature and with those set by Charity Navigator.

### *Following the themes*

When looking at the themes in nonprofit literature, CRSF followed those listed. The themes included best practices in management and leadership, social entrepreneurship, and leadership with relevant experience to serve its target population. Ways that CRSF in best practices of management and leadership included listing the compensation of all administration in the tax form 990, creating a work environment that encourages collaboration between departments, and allowing flexibility for staff. For example, staff working in programs are often traveling around the country to the various Youth Development Parks and working with communities. Those employees do not have normal office hours to accommodate travel, and have specific social media accounts to promote their work. CRSF also practices social entrepreneurship, decreasing the amount of effort and attention the foundation would need to spend on fundraising. Important collaborations with major companies include Under Armour, Marucci, Southwest Airlines, and Netflix. As well, the administrative staff at the foundation has relevant experience working with at-risk youth in various organizations such as Boys & Girls Clubs of America, and the Salvation Army Boys & Girls Clubs.

### *Recommendations*

One concern taken from the study was that CRSF did not have a solid report on the effects, positive or negative, of its programs within communities. The website and its social media champions over 1 million children reached by its programs since its start in 2001. However, there are no follow-up records on what happened to the children who graduated from the programs – whether or not those children went on to receive higher education, if they did

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<sup>50</sup> Please see tables in the Results chapter for more information on the scores, and consult the Methodology chapter for how and why scores are given according to Charity Navigator.

better in school than peers who were not in the CRSF after-school programs, etc. Since the foundation has been in operation for 15 years, a report on the effects of its programming would strengthen the overall trustworthiness from donors and future stakeholders.

Overall, because of the above factors, the Cal Ripken, Sr. Foundation appears to be a solid organization with effective transparency and accountability, following the current nonprofit trends, and providing children all over the country with after-school programming. In the future, it would benefit the organization to report the overall effectiveness of its programming among its targeted population to increase dependability with stakeholders.

### ***Fútbol Con Corazón (FCC)***

FCC scored 56 out of 100 on Charity Navigator's rubric, which gave the foundation a ranking of ★ out of 4 stars. It should be noted again that FCC is an international organization with different tax forms that do not meet US requirements. However, I consulted a Form 990 of FCC's sister US organization for American donors, Soccer with Heart, for the Charity Navigator rubric. Soccer with Heart serves merely as a donation portal, sending money from American donors directly to Colombia, where it can be used in targeted communities. For more detailed information on scoring, please see the Results chapter.

### ***Following the themes***

FCC did not make financial and performance measure documents available to the general public. It could be that FCC is following a study briefly mentioned in the Literature Review on small organizations not feeling the need to provide such information (Saxton, Kuo & Ho, 2011). However, it was hurtful in that FCC provided the numbers of children and families that have been positively affected from its programs on its website without any official documentation to solidify its claims. Also, unlike the other two organizations, FCC did not provide a list of key staff and board members on its website. In order to find most of the information on its key administration, a general Google search took place.

Pertaining to elements of nonprofit best practices in management and leadership, FCC was founded by a businessman who studied at Ivy League universities in the United States but was born and raised in the Barranquilla, Colombia where the organization began. Samuel Azout, the founder, also had prior experience working in Colombia's government and was therefore



familiar with the country's legislation. He not only had a tie then to his community and understood the needs within it, but also knew how to make policies that would bring effective change. The organization, in a 2010 study, also had incorporated around 400 volunteers within the 25 communities it was present in at the time. Incorporating such a large number of volunteers shows that FCC is committed to including stakeholders, current or potential, in its mission.

### *Recommendations*

As a whole, FCC was ranked low by Charity Navigator's standards. In the future, especially for Soccer with Heart, the American donor hub for the foundation, important information on its Form 990 would provide more transparency and accountability for current stakeholders and donors, and potential benefactors. As well, the organization's website would be wise to include more information on key staff, board members, Annual Reports, and any other performance and financial measurement documents that would provide a better sense of trust to interested people visiting the site. FCC, established in 2007, appears to be an organization with plenty of potential. If these steps in transparency and accountability are followed more closely moving forward, the foundation's audience could grow even more.

### *Project Béisbol*

Project Béisbol scored 7 out of 100 on Charity Navigator's rubric, which gave it a ranking of 0 stars. Much like FCC, Project Béisbol has a different situation than CRSF. It is a 100% volunteer organization. Staff is not paid for the work they do, and all donations made go directly to the communities in which Project Béisbol is serving. Because of those factors, and there being no requirement of a formal 990, the organization received a low score. Instead, Project Béisbol fills out a Form 990-N stating its revenue is less than \$50,000 yearly. This, however, does not reflect a lack of transparency and accountability on the part of Project Béisbol. Charity Navigator's rubric is simply not designed to measure small organizations of that caliber. Please reference the tables in the Results chapter for more information on how Project Béisbol's score was tallied.

### *Following the themes*

Project Béisbol had key staff and board members listed on its website. However, there was no access to financial or performance measure documents. I acquired the Form 990-N via email inquiry. There were no solid numbers of children reached through its programming readily available, and the organization's media pages were not always kept up to date. Project Béisbol did not rate well in the transparency and accountability chart not only because of the lack of a Form 990, but also because of the minimal information present on its website.

In terms of following nonprofit literature, Project Béisbol allows for flexibility in the workplace, as all staff members are volunteers located throughout the world. Justin Halladay, the founder, works in Bogotá, Colombia to make sure programs within the country are being run smoothly. Other administrators work in Florida, or other locations in the United States. Project Béisbol also works directly with members of each community to ensure the most effective programs, as well as bringing youth and young adults from the United States to introduce them to a different culture as a learning experience.

### *Recommendations*

In conclusion, Project Béisbol's transparency and accountability score was drastically affected by the lack of a Form 990. However, it scored higher on website content than FCC because it included board member and key staff information. Project Béisbol, in order to ensure better transparency and accountability with its constituents, should consider publishing an Annual Report and other financial and performance measurement documents. At its current state, donors and potential stakeholders can only go on the promises of staff members when it comes to donations of money and goods to the organization. Unfortunately, this is not enough to make Project Béisbol a particularly trustworthy foundation to support, and does not completely ensure that a donor's money or goods will be used effectively. On the other hand, Charity Navigator could improve its inclusiveness to smaller organizations by working with them more closely to create a rubric that better represents its category.

### **Recommendations for future research**

While conducting this study, there were a few key factors that lead to the following recommendations. The first was the disadvantages FCC and Project Béisbol had by being either

international or 100% Volunteer-run. Those two factors led to low scores on the Charity Navigator rubric for transparency and accountability, making these organizations appear to have neither of the measured components. The second factor was the overall number of children reached through each organization's programming. CRSF has over 1 million children as being affected while FCC and Project Béisbol have numbers in the thousands, or low ten thousands. The definition of "success" for each organization is not the same. The third factor was using the nonprofit literature to gauge the effectiveness of leadership and management within organizations. Using nonprofit literature proved to be challenging because there is no one rubric or measuring system that has been created to measure effectiveness of leadership and management within organizations, only suggestions for what seems to make some run smoother than others.

Two recommendations from this study are: (1) adapting the Charity Navigator rubric to include International and smaller organization standards, and (2) encouraging smaller organizations to provide more online resources for current and potential stakeholders, donors, and parents and participants.

While it seems highly improbable that Charity Navigator will adopt measures to include international organizations in its rating system, it should be a much simpler task to include smaller US-based nonprofits. Charity Navigator's six current requirements only allow larger organizations to continue growing without supporting the smaller organizations, most of which are doing equally important work.<sup>51</sup> Including these smaller organizations would require a collaborative effort on both sides, as the smaller organizations would need to create a way of being more financially accountable, especially if the only IRS forms submitted are the 990-Ns, as is the case with Project Béisbol. However, the effort it would take from both Charity Navigator and organizations like Project Béisbol *should* only have a positive effect in bringing more transparency and accountability, and therefore more trust from potential and current stakeholders.

The second recommendation is specifically for small organizations. It is essential for growth to be accountable to stakeholders and those you are seeking to serve. Nonetheless, organizations like Project Béisbol do not appear to taking all the necessary steps in upholding

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<sup>51</sup> Please refer back to the Procedures section for an explanation of Charity Navigator's six requirements for measure.

transparency and accountability. The actions of including financial and performance measurement documents for public access are simple to do, and would greatly aid in providing current and potential donors with proof that their efforts are being used with the intent they would like. Types of documents Project Béisbol could include range from financial reports other than the Form 990-N on how money is being used, Annual Reports with program details and the numbers of children reached, and documents with testimonials from US-based youth who traveled to its targeted communities and worked there. Also, maintaining a consistent media presence, specifically for Project Béisbol, would positively effect its branding.

For an organization like Fútbol Con Corazón, including a page that lists board members and key staff would allow current and potential stakeholders to familiarize themselves with the faces of the organization. If Soccer with Heart, the US-based hub for donations from American donors, is affiliated with FCC, a link to a website with financial information could be provided. As well, the Form 990 Soccer with Heart currently has is missing important information for transparency and accountability, namely: if board meeting minutes are documented, if board members are supplied with a copy of a Form 990 before it is published, how much the CEO is compensated for and how, and if the organization has Conflict of Interest and Whistleblower policies. These elements would greatly strengthen the organization.

In conclusion, there are steps that both Charity Navigator and the other organizations can take to ensure better transparency and accountability within the nonprofit sector as a whole. If these steps were taken, smaller organizations like Project Béisbol and FCC could positively benefit from the heightened expectations, and Charity Navigator could further help donors in making smarter financial choices.

The scale of nonprofit transparency and accountability, as well as following modern nonprofit best practices, is extensive. In order to provide a more accurate account of these practices, the following future research strategies can help achieve this goal:

- **Interviews with the CEO/Founder and Staff Members** – This will provide constituents with a better picture of office culture, and professional development opportunities to employees.
- **Onsite Observation of Programs** – Understanding the relationship of the target populations to the program initiatives, and the program leaders, is important in

measuring the success of an organization. It is also necessary in comprehending the overall dynamic.

- **Access to Financials of Smaller Organizations** – Being able to provide other means of detailed financial records will gain trust with current and potential stakeholders, especially in a case such as Project Béisbol or other organizations who fill out forms 990-N or 990-EZ.

#### **Issues with ranking international organizations: no 990 forms**

Fútbol Con Corazón and Project Béisbol had significantly low scores because of missing elements in both website content and on Forms 990. However, as previously mentioned, FCC and Project Béisbol have unique exceptions that do not lend well to CN's rating system.

FCC is *not* a US-based company that fills out US tax forms. It works and is based in Colombia, and adheres to Colombia's policies for nonprofit organizations. Even with the form 990 provided by its sister US-based organization, Soccer with Heart, it still does not meet the standards required of a trustworthy organization. This could be resolved on both sides. If CN were to expand in the future to include international organizations, rubrics would have to be adapted based on tax forms and website patterns of other countries. These rubrics would be important as many donors seek to give to foreign organizations as well, and would want a way to measure accountability and transparency. FCC, on the other hand, could easily add a Key Staff and Board Members list to its current website to ensure that, no matter who is looking at it, can be assured of who is in charge of the organization.

In the case of Project Béisbol, an organization that is 100 percent volunteer based, but has a 501(c)(3) status, there should be a better way to ensure transparency and accountability. The Form 990-EZ was the main concern as it provided none of the information sought after on the rubric. However, CN should have an alternative method for tracking accountability for these types of organizations, or at least be open to the possibility of including smaller organizations in the future. Project Béisbol maintains low costs because all proceeds donated go directly to the communities where the organization has a presence. This organization *ideally* works as a guardian to ensure donations of equipment and money are used in the way donors intended. When compared to CN's rubric, though, donors would have no way of believing that.

In conclusion, CN's rubric for Transparency and Accountability is useful for gauging the success of *larger* organizations that follow the strict guidelines that have been established.

However, smaller organizations such as Project Béisbol, and international organizations like Fútbol Con Corazón will score poorly. Steps to ensure better accountability to donors should be taken by smaller organizations since tax forms such as the Form 990-N do not directly reflect it. Therefore, official documents of another kind may need to either be made public for donors to see, or more detailed IRS Forms 990-N need to be created. Charity Navigator could also establish other ways of measuring accountability and transparency for smaller organizations.

It is doubtful that Charity Navigator will expand its reach to solely international organizations in the near future. With each country having different tax requirements for charitable organizations, the basis for rating would be a long road to establish. Being aware of cultural and societal differences among countries is a start in seeking to aid organizations doing work all over the world. Understanding that every country approaches problems in unique ways is important. In the meantime, donors can reach out directly to international organizations and still ask for more information and legal documents to ensure accountability.

### **Policy implications**

This study was rooted on Charity Navigator's rubric for Accountability and Transparency because it provided an unbiased approach to measuring the success of the organizations chosen. The basis for this study's findings was organizational documents and websites. Using knowledge that has been made available to the general public, each organization was systematically analyzed, and given a rating. However, two of the three organizations did not meet the standards established by Charity Navigator.

This study should influence not only Charity Navigator in its dealings with smaller and, potentially, international nonprofits in the future, but should also influence those nonprofits to practice a higher level of accountability and transparency with constituents, and stakeholders. Organizations can practice higher transparency and accountability levels by providing more financial and performance measurement documents, as well as basic information on key staff and board members, on their websites.

### **Theoretical implications**

As previously discussed, research shows organizations that *voluntarily* include high quality financial and performance information on its websites have a higher level of

trustworthiness with donors and potential stakeholders, and receive higher volumes of charitable contributions (Lee & Joseph, 2013; Saxton, Neely & Guo, 2014). CRSF has high quality financial and performance information on its website, and receives the highest amount of charitable contributions out of the three organizations. CRSF also falls in line with a study in 2010 that says larger nonprofits, those who have more debt, a higher contribution ratio, a higher compensation expense, or a National Taxonomy of Exempt Entities classification of Higher Education are more likely to allow access to financial audited statements (Behn, DeVries & Lihn, 2010). The two smaller organizations do not, going against a study in 2011 that said the exact opposite (Saxton, Kuo & Ho, 2011).

Also, Latin America, overall, upholds Catholicism and the *Machismo* persona for men as the two guiding factors in everyday ways of life. With both Project Béisbol and Fútbol Con Corazón being male-run, this *could* be argued for higher effectiveness. However, there is little to prove it. It is known, though, that the types of leadership respected and effective within most Latin American countries stems from a strong male figure (Anderson, 1983; Mignolo, 2005; Ruck, 1991; Vanden & Provost, 2014).

## Conclusion

This study investigated the important best practice elements regarding nonprofit organizations that focus specifically on aiding underserved youth through sports programs in the United States and Latin America, using an established, tested rubric used by CharityNavigator.com and themes from current nonprofit literature. The three organizations chosen were: the Cal Ripken, Sr. Foundation, based in Baltimore, MD and working in the United States; Project Béisbol, based in Fort Lauderdale, FL and working in Latin America; and Fútbol Con Corazón, based in Barranquilla, Colombia and work within its country. This study sought to answer two questions about each organization:

1. How transparent and accountable are these nonprofit youth-based organizations?
2. Do the three organizations follow modern successful nonprofit best practices as laid out within literature on the topic?

The study arose from an internship with the Cal Ripken, Sr. Foundation in 2015, and seeing the numbers of children reached since its inception in 2001 (now over 1 million). Concerns arose as to the longevity of the organization moving forward (could the organization continue to grow at its current rate?), what it was doing right, and how effective its programs were. Further research showed that stakeholders in any particular organization have the same concerns.

This research should leave readers with the tools to do the following:

- Evaluate nonprofit organizations on overall transparency and accountability, and financial health
- Evaluate nonprofit organizations on modern best practices through the examination of literature in the field
- Challenge organizations such as Charity Navigator to expand its ratings to smaller foundations, which also need to be held to the same standards as larger ones
- Challenge international nonprofit organizations to establish national standards for accountability and transparency in each country of origin
- Hold nonprofit organizations to higher standards overall by following due diligence and being responsible givers



In conclusion, this study has offered an evaluative perspective on the importance of transparency and accountability, as well as the practice of modern leadership and management principles, by nonprofit organizations. The study highlighted three organizations of varying calibers that focus on youth sports programs for children living in at-risk neighborhoods around the world. Sports play a unifying role in all cultures. Also, because of recent headlines within the United States centralized on alarming relationships between law enforcement and at-risk youth or adults, the efforts being made by nonprofits to bridge the gap and provide children with a chance to succeed need to be examined.

It is important for potential and current stakeholders to explore the practices of nonprofit organizations. Nonprofits are championed as institutions that follow a mission to serve over economic gain. Unfortunately, this does not mean that all nonprofits follow best practices. Or, if smaller organizations do, constituents may have a difficult time proving so.

This study has emphasized the need for action on behalf of bigger rating institutions *and* smaller and international organizations. Charity Navigator looks only at larger institutions, therefore promoting those institutions to grow. Meanwhile, smaller organizations such as Project Béisbol are left without a rating because they do not meet the criteria. International organizations, on the other hand, have different tax forms, and create a whole new set of guidelines that can vary from country to country. The action needed from smaller and international organizations stands on providing constituents with more information, overall. If a Form 990 is not required, other documentation of financial and other forms of best practice need to be provided to serve as proof of transparency and accountability. If board members and key staff are not listed on a website, that information needs to be made available. Overall, potential and current donors, whether of money, time or anything else, need to ask questions of nonprofit organizations that demand accountability and transparency. Adversely, nonprofit organizations need to stay faithful to their missions – providing services to, in this case, at-risk children in need of encouragement and direction to build better communities locally and globally.

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# Curriculum Vitae

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## Education

M.S. **Social Science.** Emphasis in Global Analysis. Towson University, 2016.

B.A. **History.** Minor in English. Southern Adventist University, 2011.

## Experience

- Cal Ripken, Sr. Foundation, Assistant Grant Writer July 2016 – Present
- National Museum of Civil War Medicine, Grants and Membership Coordinator October 2015 – July 2016
- Highland View Academy, Assistant Girls' Dean and Government Teacher August 2013 – June 2015
- Jefferson Christian Academy, Senior History Teacher July 2011 – June 2013

## Publications

- Native Americans: A Study of Their Civil War Experience, *Journal of Interdisciplinary Undergraduate Research* April 2011

## Professional Development

- Cal Ripken, Sr. Foundation, Grant Writing Intern March 2015 – October 2015

