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Holding Foundations Accountable for Equity Commitments

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Introduction

In the face of the dual crises of the COVID-19 pandemic affecting Black, Indigenous, and Latinx communities disproportionately, and the endemic racial injustice highlighted by the Movement for Black Lives, foundations across the U.S. philanthropic sector are making new public commitments to advance a more equitable and just society (Daniels, 2020a; Maurrasse, 2020). However, some organizations committed to racial equity and justice and critics of mainline philanthropy have expressed skepticism and even cynicism about these pledges, noting that the sector has a history of actions that fail to live up to, and can work at cross-purposes with, its promises (Daniels, 2020b).[1]

This concern was captured during the summer of 2020 in a published letter from 17 Black, Indigenous, and other people of color (BIPOC) leaders in the HEAL Food Alliance (2020). Representing organizations that do grassroots food and agriculture justice work, they called on food systems funders to "see the urgency to unite and build together rather than continuing a pattern of paternalistic practices that entrench our marginalization, reinforce a culture of white supremacy, and devalue the knowledge and genius in our communities" (para. 4).

A number of large and small foundations have taken steps to address diversity, equity, and inclusion in how they work. Changes include shifting the foundation–nonprofit relationship to be more trust-based and reciprocal (Salehi, 2020) and creating participatory grantmaking

Key Points

- In recent years, foundations of all types and sizes have made commitments to advance racial equity and justice. But good intentions can be undermined by the strategic and administrative structures and processes that shape foundation decisions. Social critics have deconstructed and shed light on the ways in which institutional operating procedures reinforce racism and other forms of injustice in police departments, the courts, and health and welfare agencies. So too, foundation practices warrant serious review.

- This article examines how foundation strategy, evaluation, grantee reporting, and monitoring processes have allowed foundations to retain their power and sidestep direct accountability to the people and communities they say they want to serve. Without substantial shifts in decision-making power and how they act in relation to others, foundations may be making equity and justice promises that they ultimately will be unable to keep.

- In this article, we advocate for a transformation in how foundations conceive of and operationalize foundation accountability, such that communities and grantees hold funders accountable for living up to their equity commitments.

mechanisms that give community members power over resource allocation (Wrobel & Massey, 2020). In addition, numerous examples exist across philanthropy of foundation program

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[1] Skepticism is at least in part because foundations themselves are a product of tax policies and regulations that have allowed the accumulation of inequitable wealth (Justice Funders & Resonance Collaborative, 2019a; Villanueva, 2018).

officers and program teams centering equity in the way they do their work (e.g., see the range of foundations represented in programmed sessions at CHANGE Philanthropy's Unity Summit, CHANGE Philanthropy, 2019).

Noted observers of philanthropy (e.g., Bernholz, 2020; Karibi-White, 2020), however, suggest that efforts like these alone, as critical as they are, will not be impactful enough to undo the long history of white supremacy and institutional racism in philanthropy held in place by deeply rooted cultural and procedural norms that center whiteness (Villanueva, 2018). Indeed, ultimate decision-making power within philanthropy, which rests with trustees, remains largely in the hands of white people. According to a Center for Effective Philanthropy (CEP) report published in late 2020, almost 60% of foundation CEOs reported that their own board was more than 75% white (CEP, 2020). Without giving up substantial decision-making power and undergoing more transformational shifts in how they act in relation to others, foundations may be making equity and justice promises that they ultimately will be unable to keep.

In this article, we advocate for a transformation in one such set of structures and processes through which foundations hold power: how they conceive of and operationalize accountability in their approaches to strategy development, evaluation, and grantee reporting and monitoring. We call for accountability routines to be reimagined, so that BIPOC-led grantees, and BIPOC communities in particular, can meaningfully scrutinize, contest, and critique foundation decisions and hold funders accountable for living up to their commitments to equity.

We write this article having spent most of our careers as evaluators and strategy consultants in philanthropy. Collectively, we have worked with well over 100 foundations, and two of us have worked as foundation staff. We regularly conduct research on the sector and benchmark the strategy, evaluation, and learning practices (e.g., Center for Evaluation Innovation, 2020; Coffman, Beer, Patrizi, & Heid Thompson, 2013; Patrizi, Thompson, Coffman, & Beer, 2013). All

Our aim is to use our observations of the inner workings of many large foundations to highlight the need for structural and process reform in service to equity. We hope to reinforce the messages that BIPOC leaders have been sharing for years about the changes that philanthropy, as well as the evaluation and strategy consultants who support it, need to make in order to live up to a commitment to advance racial equity and justice.

three of us are former leaders of the Evaluation Roundtable (Patrizi is the founder), a 30-year-old network of evaluation and learning leaders in 150 foundations in the United States and Canada, the majority of which give out $10 million a year in grantmaking or more.

Our perspective and critique are thus focused primarily on midsize and large foundations, where we observe that biased structures, processes, and mental models maintain a tenacious hold. Staff and board members committed to equity are making progress on some of the problems we highlight. And in smaller foundations with a history of social justice work, where local and regional ties support accountability based on strong community relationships, we suspect it is easier to find examples of structures and norms that support more equitable power relationships.

We also are three white women. Our aim is to use our observations of the inner workings of

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many large foundations to highlight the need for structural and process reform in service to equity. We hope to reinforce the messages that BIPOC leaders have been sharing for years about the changes that philanthropy, as well as the evaluation and strategy consultants who support it, need to make in order to live up to a commitment to advance racial equity and justice. We also hope to support increasingly diverse foundation staff working to transform their organizations in service to equity by highlighting the deeply embedded institutional processes that can undermine their efforts.

The Problem With Accountability in Philanthropy

In exchange for tax-exempt status, U.S. government regulations require little of private foundations other than that they give 5% of their assets annually to qualifying nonprofits.[2] Foundations ostensibly are accountable for contributing to the "public good," but structurally

they are unfettered by any real constraints on how they do that or for whom.

In response to real or anticipated questions about philanthropy's value (e.g., Porter & Kramer, 1999), over the last two decades many foundations have taken steps to demonstrate that they do in fact produce value, or public good. They use elaborate strategy development processes intended to confirm that their funding choices are rational, explained, and, at least on the surface, aligned to produce results. They articulate measurable outcomes to signal a commitment to what they hope to change. Dashboards aim to provide trustees with snapshots of strategy performance to assure them that things are on the right path toward producing public benefit.

Foundation strategy and its artifacts — dashboards, performance metrics, learning agendas, and other tools — offer a veneer of "depoliticized," rational decision-making with ostensibly neutral rules and processes (Mathison, 2018). At the core of many of these processes is the assumption that expert- and foundation-led planning, along with grantee performance monitoring routines, will result in the most efficient and effective route to social-change outcomes. By overrating foundation expertise and locking the funder's values, preferences, and assumptions directly into the processes used to set strategy and assess achievement, foundations close down opportunities for democratic input and contestation. It is nearly impossible to challenge decisions that are legitimized by these kinds of technocratic processes because they render invisible the role of influence, persuasion, and power within institutions.

These processes isolate foundations from the realities of people who are doing and experiencing the work. Being sealed off from authentic grantee and community scrutiny and contestation is a structural feature of the sector, as foundations are formally obligated to no

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[2] For an analysis of the legal and regulatory history of the philanthropic sector and the ways in which this regime reinforces the maintenance of private power, see Justice Funders (2019a) How Did We Get Here? Institutional Philanthropy in Context at justicefunders.org/resonance/how-did-we-get-here.

constituency beyond their trustees. The primary mechanism of accountability, the foundation board, typically is composed of individuals nominated by a foundation president or by others within their professional networks, or by family members. While board members may have esteemed credentials and skills, we rarely have seen or heard boards challenge foundation staff decisions and assumptions in meaningful ways, particularly with respect to those pertaining to power and whose perspective has priority on what constitutes progress and how to attain it. To the contrary, efforts are made to simplify, condense, and depoliticize what boards see and understand.

Throughout these processes, foundation accountability and its burden are displaced onto grantees. Even though foundations set the agenda, determine the outcomes, and establish how success will be assessed, nowhere in this set of routines do we see foundations put themselves on the line for performance against their own promises. Rather, their monitoring and evaluation processes largely are aimed at revealing whether grantees deliver on measurable outcomes and to what extent the aggregation of grantee work advances foundation's goals. When combined with full control over the allocation of resources, this version of accountability ensures that the entire foundation ecosystem — from grantees to strategy consultants to evaluators — is centered on and captured by the funders' own interests.

Grantees Are Captured By Funder Interests

Political scientist and philanthropy scholar Megan Ming Francis uses the phrase "movement capture" to describe what happens when funders, acting as self-interested actors, use their financial positioning to influence the strategies of civil rights organizations (Francis, 2019). Generally interested in promoting their own goals and ideas about how to achieve them, foundations can act in ways that pull grantees toward the whitewashed, power-blind, and

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technocratic mindset that is prevalent across mainline philanthropy, and away from grantees' often-transformative views on the change that is needed and how to get there.

Nonprofits operating with a worldview and problem frame that align with the foundation's need not fear being captured in these dynamics; they already fit with the foundation's mental model for social change. However, organizations operating with a different point of view and set of assumptions, even when they share the same goal, have a hard choice to make — retool their work to align with the funder's, forego the money, or find ways to exercise agency and self-determination despite funder constraints (perhaps outside of the funder's view).[3]

Once grantees are selected, they can be further captured through grant reporting, monitoring, and evaluation arrangements. This practice has deep roots from the early days of evaluation in philanthropy. Using research that Erica Kohl-Arenas (2016) conducted on the farmworker movement in the 1960s, Kohl-Arenas and Francis (2020) describe how a grant from the Ford Foundation helped organizer Cesar Chavez found the National Farmworker Service

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[3] A.O. Hirschman's classic Exit, Voice, and Loyalty (1970) points to the conundrum faced when "consumers" are unable to freely exit nor express real voice to improve an exchange; in many cases, like it or not, loyalty is the only choice left.

Center. Ford's requirements for monitoring and evaluation led to "fiercely negotiated funding agreements" that ultimately pushed the movement away from organizing at a critical moment:

> Consumed by administrative work and depleted by hunger strikes (and other movement challenges), Chavez ultimately accepted a foundation-approved translation of farmworker organizing that explicitly disallowed any pressure on the "economic sphere" — in other words, against big agriculture (divest) or for collective farmworker ownership (invest). (para. 8)

This same dynamic remains in play today for groups receiving funding following the widespread Black Lives Matter protests during the spring and summer of 2020. Allison R. Brown, executive director of the Communities for Just Schools Fund, warns of the same kind of grantee capture for Black-led groups receiving foundation dollars to support their work for justice: "Philanthropy will require more onerous reporting and evaluation of outcomes within white-centered frames. The ones who will lead us, who must, will be waterboarded with irrelevance, distractions, minutiae" (Brown, 2020, para. 11).

Funder control of grantees through grant restrictions and requirements has long been criticized by advocacy groups such as the National Committee for Responsive Philanthropy (NCRP), as well as by philanthropy support organizations and networks such as the Justice Funders, PEAK Grantmaking, Grantmakers for Effective Organizations, and the CEP. In recent years, many advocates, such as NCRP and the newer Trust-Based Philanthropy Initiative, have more explicitly tied these practices to the philanthropic sector's history and participation in systemic oppression (Salehi, 2020). Extensive funder requirements and limits on grantee action don't just exhaust and distract grantee organizations from their work, they also reinforce the idea that nonprofit organizations are fundamentally accountable to enacting the foundation's goals and preferences.

Although the foundation presumably holds itself accountable for impact, the way in which the principal–agent accountability relationship is operationalized casts the grantee as agent acting on behalf of the principal's (the foundation's) interest and terms. Accountability in this relationship is one-way, internal, and flows from grantees to the foundation.[4] This hierarchical and one-directional accountability routine, where the underlying belief is that organizations — grantees — should be held to account for what they deliver, reinforces grantee capture.

Strategy Is Captured

Civil society is populated with thousands of independent actors and institutions, each strategizing about how to achieve change within social systems. Yet many foundations ignore this complexity and act as if they are the master strategists within these systems. Although challenges to this version of strategic philanthropy have emerged over the past several years, many foundations hold onto this paradigm even while they soften their language and add more avenues for gathering input from a broader range of actors. At most, foundations and their disproportionately white staff and trustees[5] bring particular world views, disciplinary lenses, and lived experiences to the work of framing the problem, setting the social-change goal, making the final choices about how to realize the goal, and defining what success is and how it will be recognized.

Organizations deeply embedded in the work and communities, which are most likely to feel the effects (either negative or positive) of the foundation's actions, may be included in landscape scans and listening tours to offer input for

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[4] Alnoor Ebrahim (2003), in a history of accountability surrounding nongovernmental organizations, has noted the particular asymmetry in the accountability relationship between funders and these organizations.

[5] The most recent systematic study of the racial demographics of foundation staff, completed by the Council on Foundations (2016), found that "racial/ethnic minorities" comprised 12.4% of all foundation executives in 2015. A 2017 report by BoardSource (2019) found that 85% of foundation board members are white, and 40% of foundations have boards that are all white.

the foundation's consideration. They, however, rarely are invited to provide feedback on, or better yet, have the opportunity to seriously contest, the fundamental assumptions and choices of foundation strategy once the foundation has charted its course. These dynamics seal off foundations from real listening and ways of working that could advance equity and cede power to communities experiencing the effects of marginalization. It also shields them from grappling with the consequences of their actions.

Strategy consultants, too, typically are invited in after key choices about problem and solution frames have been made. Their remit is to bring ideas to fruition without challenging underlying thinking and boundaries. Foundation strategies rarely receive robust scrutiny based on empirical data about the structural drivers of inequities (especially power). In the end, the strategy is the foundation's but it is the grantees' responsibility to execute it.[6]

Evaluation Is Captured

Evaluation, as practiced now in philanthropy, is hampered from contesting foundations' fundamental thinking and assumptions about what they do, how they work, or the consequences that stem from the foundation's choices. As with strategy, most foundations set or approve all evaluation terms for their strategies — what the questions are, who the evaluator is, what the scope of inquiry is, what the design should be, which data matter, and, most importantly, what constitutes success. Evaluators come in after strategies have been determined and, in our experience, typically after at least a first round of grantees have been funded. Evaluators may play a post hoc role in clarifying the thinking and assumptions behind foundation strategies, but usually in order to see if they play out as anticipated in producing the foundation's articulated outcomes.

Evaluation, as practiced now in philanthropy, is hampered from contesting foundations' fundamental thinking and assumptions about what they do, how they work, or the consequences that stem from the foundation's choices.

Initiatives like the Equitable Evaluation Initiative, led by Jara Dean-Coffey, are questioning the ways in which evaluation orthodoxies in philanthropy reinforce inequities. One such orthodoxy is that grantees and strategies are the subject of evaluative inquiry, but not the foundation and its own choices and behaviors.

> Foundations almost exclusively focus the evaluation lens on their grantees or their programmatic strategies. Rarely is the evaluand the foundation itself, its practices (beyond stakeholder perception surveys), and its strategies. While foundations have begun to examine their own diversity and ask about the diversity of their grantees' staff and boards, and the diversity of vendors, more fundamental questions about how they have incorporated equity into strategy development, funding priorities, and funding mechanisms is lacking (Luminare Group, Center for Evaluation Innovation, & Dorothy A Johnson Center for Philanthropy, 2017, p. 3).

Evaluation capture manifests through evaluation techniques that import logic to the strategy and reify it, rather than question it against other alternatives — thus isolating foundations from authentic challenges. The confirmatory exercise of looking for evidence that the foundation (or more accurately, its

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[6] *The Nonprofit Quarterly* president and chief editor Ruth McCambridge (2016) critiqued a spate of public apologies from "strategic philanthropy" proponents, in which they acknowledged that the trend had resulted in an autocratic foundation wresting of power from nonprofits and communities. However, her critique illustrated how these mea culpas were qualified by a pledge simply to temper the worst effects of the trend by not taking the degree of control so far that it prevents the foundation's success.

An emphasis on learning as part of the evaluative role in philanthropy has emerged in recognition that foundations are attempting to address problems that are deeply rooted in complex systems, and that navigating those systems requires a regular sensing of system dynamics and a revisiting of assumptions about the best way forward.

suite of grantees) has achieved its intended results means that measurement and evaluation work together to legitimate foundation choices. Because evaluators use "taken-for-granted forms of problem definition, solutions, and indicators of success," evaluation has become a practice to rationalize and normalize foundation actions and the neoliberal values on which a great deal of philanthropic funding is based (Mathison, 2018, p. 113).

Even Learning Is Captured

An emphasis on learning as part of the evaluative role in philanthropy has emerged in recognition that foundations are attempting to address problems that are deeply rooted in complex systems, and that navigating those systems requires a regular sensing of system dynamics and a revisiting of assumptions about the best way forward. Envisioned as a way to make visible and then test a foundation's thinking (and thus in theory to combat the trap of foundations being sealed off from critique), we notice that learning practice in many foundations instead tends to focus on how to adjust so that they can accomplish what they want to accomplish, rather than challenging deeply held assumptions and hypotheses about change.

Foundations that see themselves as the owners of strategy also see themselves as the primary learners. In 2018 benchmarking research of foundation evaluation and learning staff from 145 larger foundations, 43% of respondents reported that one of their priority tasks was designing and/or facilitating learning processes within the foundation compared to only 16% prioritizing learning facilitation with grantees and other external stakeholders. Similarly, evaluation reports that may reveal information about foundation or grantee impact and insights were most often shared within foundation walls, with 40% sharing with grantees never or rarely and 62% making reports available to the general public never or rarely (Center for Evaluation Innovation, 2019). This reinforces our observation that many foundations learn, interpret data, and draw conclusions in relative isolation, cut off from different points of view and challenges to their interpretations of what data imply for action.

On its surface, the increased focus on philanthropic learning feels more relational and collaborative. It signals that foundations recognize that they do not, in fact, have the power to fully predict and control social change. However, if learning routines fail to provide opportunities for participatory learning among the foundation, grantees, and communities being served, then it too falls prey to capture and fails to live up to its potential as a mechanism for democratizing power relationships.

Breaking Out of These Routines

Without fundamental rethinking about how foundations share their power over thinking and decisions, or without consequences for acting in ways that fail to align with or even undermine their own espoused equity goals and values, foundation's technocratic routines — from strategy development through evaluation — become an expensive and time-consuming symbolic performance for legitimation purposes. The result is that their system, sealed off from challenging feedback, remains intact and foundations retain power.

It is no wonder that foundations can operate with significant gaps between their promises and their actions around equity. They do because they can — signaling the need for systemic change within foundations and more generally across philanthropy.

The situation is not bleak. Many in the field recognize the need for change, and a growing number of foundations and philanthropic support organizations and efforts, such as CHANGE Philanthropy and its member organizations, the Trust-Based Philanthropy initiative, and the Justice Funders network, are pulling the sector in this direction. In addition, many individual foundations have proposed and are enacting change. As noted, a range of solutions have been proposed to mitigate foundation control over nonprofit organizations and to reduce the ways they capture and distort action in favor of foundation problem framing, priorities, and risk tolerance. For example, flexible general operating support reduces constraints on grantee agency. Board and staff composition that reflects a broader array of lived experience and perspectives can result in strategic priorities rooted in a deeper awareness and structural analysis of power and oppression. Trust-based relationships with grantees can increase the ability for foundation staff and grantees to negotiate on more equal footing. A shift in program staff role identities and job descriptions that make community engagement a prerequisite for grant decisions can result in shared power over resource allocation.

Beyond this, however, we believe that preventing the sealing-off and self-legitimizing practices endemic to philanthropy is critical for holding foundations accountable for their promises on equity and justice. We think several substantial changes to institutional structures and practices are necessary to open up foundations to real democratic contestation and critique.

The Principal–Agent Accountability Relationship Must Be Flipped

The accountability relationship between grantees and funders is one-way and focused inward from grantees to the foundation. The grantee

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is the agent in this relationship, accountable to the funder. The foundation is the principal, accountable to a vaguely defined public good, even though "public" constituencies are missing in the accountability equation.

This principal–agent accountability relationship will continue to sabotage foundation efforts to move toward equity and justice. We ask: How can philanthropy's self-sealing and self-legitimizing routines be pushed open when equity is the goal, enabling an accountability relationship in which foundations are accountable (as agent) to structurally marginalized and oppressed communities (as principal)?

Flipping the principal–agent relationship would require that foundations:

1. *Name their constituencies.* Foundations must be accountable to people who are experiencing inequities and to the organizations that are themselves accountable to these

The more foundations can form meaningful, long-lasting relationships with the constituencies they prioritize, include representatives from these constituencies on their boards and staff, and behave as co-conspirators in change rather than master strategists acting from a distance, the more it will matter to them when those constituencies express disappointment in foundation choices.

communities: not in the abstract (naming them as distant beneficiaries), but specifically, so that these constituencies are aware of their principal status and know that the foundation is accountable to them for working in ways that are viewed (and tested) as legitimate and of value.[7]

2. *Make precise commitments to these constituencies about the kinds of behaviors for which foundations are accountable.* Foundations must make explicit (and visible) commitments about how they work and the intended effects of their work, with a right-sized sense of their potential contribution — not confusing their role with those of grantee organizations. Because accountability is relational, this would drive foundations to base their actions and commitments on the interests and aspirations of their constituencies rather than their own.

3. *Institute mechanisms for these constituencies to hold foundations accountable.* This means:

- *Transparency about what was done and the consequences.* This requires data about the foundation's choices (not just grantees') and their effects on whom, so that constituencies can judge whether this work is in alignment with their aspirations and whether the consequences are acceptable. It also requires transparency about whether desired outcomes have occurred, as well as data on other positive and negative consequences of funding flows and for whom.

- *Relationships that enable those affected to contest and sanction the work.* Foundations must cultivate a deep connection to, and regular interaction with, their constituencies. This creates avenues through which constituencies can provide input and feedback on foundation choices, not just in the lead-up to decisions (as in conventional landscape scans or listening tours), but after and in response to ongoing decisions.

- *Consequences when there is a gap.* This is the missing and truly transformational piece in the foundation accountability dynamic. For a foundation that does not live up to its commitments, there is no equivalent to being fired, voted out of office, or losing customers and market share. Endowments endure regardless. The only consequence is reputational, in the form of public critique that a foundation may or may not pay attention to. This is where the foundation's leadership and board have to move beyond a verbal "commitment to impact" that is defined, controlled, and ultimately moderated internally. The more foundations can form meaningful, long-lasting relationships with the constituencies they prioritize, include representatives from these constituencies on their boards and staff, and behave as co-conspirators in change rather

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[7] We recognize this is a partial solution as some organizations are inevitably left out, but it makes clear the choices foundations have made and allows them to be contested if necessary.

than master strategists acting from a distance, the more it will matter to them when those constituencies express disappointment in foundation choices.

Strategy Routines Must Align With the Flipped Principal–Agent Relationship

In addition to recasting foundations and communities and grantees in a more meaningful accountability relationship, other philanthropic routines must be reimagined so that they work against the sealing off of foundations and enable outward-facing accountability. At the very least, strategy routines must include real and ongoing opportunities for BIPOC and grassroots organizations to deeply inform or challenge the foundation's frame, assumptions, and actions. We take our guidance from efforts emerging in the field.

The Resonance Framework, developed by Justice Funders and the Resonance Collaborative (2019b), lays out how a "just transition in philanthropy" would look if foundations moved along a continuum from being extractive with grantees and communities to being restorative, with the ultimate goal of being regenerative. For foundation strategy specifically, this would mean foundations need to move from developing strategies that center the funder's interests to restorative strategies that are deeply informed by community needs and movement priorities. Going even a step further, regenerative practice would turn strategy development over to movement leaders, who would be accountable to their base of community members rather than to their funders.

Moving along the continuum from extractive to restorative to regenerative practice requires that foundations give up power and shift control and decision-making about financial resources away from themselves and toward communities impacted by wealth accumulation and the extractive economy. This requires foundations to acknowledge that the technocratic mental

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models many bring to the work don't serve them well and to explore alternate frames drawn from not just like-minded friends, but also from a much wider range of actors. Choices about whose interests are being prioritized should be made explicit, along with the trade-offs those choices imply.

Consider, for example, the funders in the HEAL Food Alliance letter. A food systems funder's desired outcome may be to support food security (defined as consistent individual caloric intake) in particular geographic areas. To reduce racial disparities in food security within those communities, the funder might develop a strategy that uses a "food access" frame designed to increase the availability and affordability of healthy food options for Black and Indigenous families.[8]

Using this problem-and-solution frame, the funder's strategy might focus on improving food distribution through existing supply chains (large-scale farms and corporate markets) for communities experiencing food shortages (perhaps via trusted community food banks, local

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[8] This example is taken from an overview of the food justice movement provided by FoodPrint, https://foodprint.org/issues/food-justice/#easy-footnote-bottom-7-1304, brought to our attention by the staff of the Colorado Health Foundation as they tested their own choices about how to frame the issue of food security for their Food Access and Security funding area.

school lunch programs, or other distributors). Advocacy grants could focus on changes to federal and state food policies, local tax incentives for grocery stores, and increased appropriations for free lunch programs at schools and community centers. Using this approach, families may, in fact, experience easier access to food and increased caloric intake. If efforts are well-placed, racial disparities in food access and food security might decrease. This will look like success.

Local organizations working on food security in those communities, however, may have wanted the foundation to use a different frame than that of food access. If they had early avenues to challenge the foundation's problem frame and its assumptions about appropriate solutions (as the HEAL Food Alliance letter did), they would encourage the foundation to use a "food justice" frame instead; one that focuses on the political and economic forces that limit access to land and capital for local small-scale Black and Indigenous producers and markets. This alternate frame would lead a foundation to instead support organizations (like those named in the letter) that already are deeply connected to communities experiencing food shortages and already working on alternative political and economic arrangements that can create the kind of food systems communities want. It may take longer for food security disparities to go down, but alongside this outcome the community would see other changes that they prioritize and that the foundation's chosen approach would actually work against: community economic development, environmental sustainability, worker protections, locally owned assets and decision-making, and cultural preservation of food traditions.

Evaluation and Learning Must Facilitate Opportunities for Contestation and Critique

Consistent with the Equitable Evaluation Framework (Equitable Evaluation Initiative, 2019) and the calls from many others for evaluators to use their roles to help incite change (e.g., Neubauer & Hall, 2020; McBride, Casillas, & LoPiccolo, 2020), we want to see philanthropic evaluation and learning work in service

of equity. We want evaluation to reinforce the flipped principal–agent relationship and better enable foundations to live up to their racial equity and justice commitments.

Reimagined, evaluation and learning would stop centering the foundation's interests. It would do less legitimating of foundation decisions and stop reinforcing the neoliberal ideology and uneven power dynamics that are entrenched in strategic philanthropy (Mathison, 2018). Instead, evaluation would act as a kind of social conscience and force foundations to grapple with the preferences and perspectives of people who are affected by problems but typically shut off from power and decision-making (Schwandt & Gates, 2016).

The primary "client" of evaluation would shift from being the foundation to being the constituencies to whom the foundation has named itself accountable. With these groups as the principal and the foundation as the agent, the evaluation would focus on holding the foundation accountable for how it behaves in these relationships rather than the other way around.

This vision requires the practice of philanthropic evaluation and learning to look quite different. An equitable evaluation approach would help to counter philanthropy's tendency toward technocratic mindsets reflected in tools and processes that tend to mask the moral, social, and philosophical roots of social and racial justice problems. It would reveal the assumptions behind, and interests served by, the choices shaping the work. It would perform a "system sensing" function, routinely surfacing multiple perspectives, revealing biases, and making visible the often-invisible forces that drive social crises and inequities.

Under a flipped principal–agent relationship, strategy evaluation, just like foundation programmatic strategy, would look quite different. Foundation strategy evaluation traditionally accepts the assumptions embedded in strategy as they are, and looks instead at whether grantees (as agent) are accomplishing the foundation's (as principal) outcomes. Reimagined, strategy

TABLE 1 Boundary Critique Questions

	How Does the Strategy (or System It Aims to Shift) Look Now?	How Should It Look (From the Perspective of Different Constituencies)?
Sources of Motivation	1. Who is the beneficiary? 2. What is the purpose? 3. What is the measure of improvement or success?	1. Whose interests should be served? 2. What should be the purpose? 3. What should be the measure of success?
Sources of Power	4. Who is the decision-maker? 5. What resources are controlled by the decision-maker? 6. What conditions are part of the decision environment?	4. Who should be in command of resources and in a position to change the measure of improvement? 5. What resources should be controlled by the decision-maker? 6. What conditions should the decision-maker not control?
Sources of Expertise	7. Who is considered a professional/expert? 8. What expertise is consulted? 9. What or who is assumed to be the guarantor of success?	7. Who should be considered an expert? 8. What should count as relevant knowledge? 9. Where should those involved look to ensure that improvement will be achieved (e.g., consensus of experts, the involvement of stakeholders, experience and intuition of those involved, political support)?
Sources of Legitimation	10. Who is treated as a legitimate stakeholder? 11. Where does legitimacy lie? 12. What worldview underlies the creation and maintenance of the system in question?	10. Who should be treated as a legitimate stakeholder? Who should argue the case of those stakeholders who cannot speak for themselves? 11. What should secure the emancipation of those affected from the premises and promises of those involved? 12. What different visions or meanings of improvement should be considered, and how should they be reconciled?

Source: Reynolds, 2007

evaluation would use a normative approach that focuses not just on whether grantees and their partners are doing things right, but whether the foundation is doing the right things in the first place (Schwandt & Gates, 2016).

Boundary critique, for example, is one technique for using evaluation as this kind of critical voice and as a way of cultivating the critical voices of others (Ulrich, 2005). This equity-focused technique invites multiple perspectives (decision-makers, field experts, witnesses, and beneficiaries) on choices about a strategy's purpose, how resources are allocated, who is within the sphere of concern, the types of expertise that count, and what constitutes success for actors in

that system. It compares stakeholder group perspectives about what a strategy (or system the strategy aims to shift) is now, with ideas about what it could or should be. (See Table 1.)

Without considering the perspectives of each stakeholder group, boundary choices can exclude people, limit our mental models, cause us to make our time horizons too short, and reinforce the status quo (Schwandt & Gates, 2016). For example, in the food-access example, a funder may include systems related to food distribution within its boundary of concern while excluding from concern their effects on systems of food production and land ownership, with significant consequences to communities and

to BIPOC landowners and producers who are already experiencing structural racism.

Useful during strategy development or during a foundation's strategy review process, this process of revealing any divergence in stakeholder ideas about a strategy's boundary choices can help a foundation to know if it is doing the right things from the perspective of those who are affected by the work but structurally excluded from shaping it. If stakeholders are not united in their vision for the system, the foundation has to choose whose interests to prioritize and explain its rationale for that choice. The function of learning becomes calling out these different points of view and helping the foundation and other stakeholders to process these differences together and find their way forward.

Finally, and importantly, evaluation reimagined would still look at whether results are being achieved. But the definition of success, and judgments about whether enough progress has been achieved, would be made by constituencies who are experiencing both inequities and the work firsthand. If adjustments are needed, then grantees and the foundation, both of whom are accountable to these constituencies, must respond.

Conclusion

Foundations cannot effectively support a more democratic, equitable, and just society as long as they operate as closed systems with no real opportunities for contestation, critique, and meaningful participation from those who structurally are at the losing end of inequities. Power has to be redistributed and real mechanisms to support authentic foundation accountability have to exist.

The kind of transformative change needed to meet philanthropy's commitments to racial equity and justice requires disrupting and shifting the power held by one actor in the philanthropic ecosystem — foundations. Many experiments are underway; we believe a reimagined view on accountability will support these efforts. While evaluators and strategy consultants can contribute to power shifts by reimagining their role and purpose and pushing back on the myriad ways they are captured by foundation interests, unless the foundation has decided to make real changes, external actors are limited in what they can do.

Foundations and the full range of their internal constituents — leaders, staff, and board — have to be willing to turn the accountability lens on themselves and assume some actual risk. They need to find the innovators within their own organization and other (often smaller) foundations to follow — but not stop there. They have to be deeply conscious of how their systems, structures, and routines reinforce inequitable power dynamics and keep them sealed off from the perspectives and challenges of others.

What we call for here is a full reimagining of the role of foundation policies and procedures that, intentionally or not, have held foundations captive to a history of power and domination over grantees, particularly BIPOC-led groups and others working in the communities affected by the problems foundations are trying to solve. In other words, funders have to seriously consider the question that Darren Walker, president of the Ford Foundation, posed in a *New York Times* op-ed: "Are you willing to give up your privilege?" (Walker, 2020).

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