

EVALUATION ROUNDTABLE

Accountability for Systemic Impact: Rethinking How Foundations Learn & Add Value

Framing brief for the Evaluation Roundtable convening

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September 2025

¹ We extend our gratitude to Julia Coffman and Tanya Beer, former leaders of the Evaluation Roundtable, for their invaluable thought partnership and advisement during the drafting of this framing paper.

About the Evaluation Roundtable Network & Upcoming Convenings

Since its founding in the late 1980s, the **Evaluation Roundtable** has been a trusted space for foundation learning and evaluation leaders to grapple with some of philanthropy's most pressing questions. The Roundtable network brings together foundation leaders from over 150 U.S., Canadian, and Australian foundations to position learning and evaluation so that it supports social change and helps to advance racial equity and justice. Over the past three decades, it has helped shape the sector's learning and evaluation practices by providing field-level research and spaces that enable leaders to learn with and from one another.

The **Center for Evaluation Innovation (CEI)** coordinates the Evaluation Roundtable. At this year's Roundtable convenings in New York City and Kansas City, participants can expect a mix of full-group dialogue, small-group exploration, and reflection time designed to surface real tensions, share lessons across foundations, and consider new directions for the sector. Building on our tradition, we will use a teaching case to ground the theme of *accountability for systemic impact*, providing a unique yet relatable story that helps anchor the discussion while leaving space for diverse perspectives. Participants will leave with both sharper insights into the theme and new connections, language, and practices they can carry back into their own foundations.

Focusing on Accountability for Systemic Impact

When it comes to impact, philanthropy finds itself at a crossroads. On one hand, foundation boards and leaders, government officials, and the public are asking whether foundations are making a meaningful difference on the complex social and environmental issues they seek to address. On the other hand, many in the sector have pulled away from a conventional understanding of impact, including how to measure, evaluate, or learn about it, recognizing the limitations of those approaches for complex systems change. This tension leaves the sector without a clear or disciplined way to talk about or understand *systemic impact*, or the effects that emerge from interacting system dynamics rather than from discrete, isolated interventions. By focusing on the theme "accountability for systemic impact," the Evaluation Roundtable invites participants to wrestle with this dilemma.

Within philanthropy, *accountability for systemic impact* means inviting foundations to take greater ownership of how their resources and efforts influence systemic social and environmental concerns, and to consider whether and how they contribute to positive change or unintentionally reinforce harm. It requires a systems perspective, recognizing that foundations are only one actor among many within a complex web that produces system effects. It also recognizes that internal accountability, which is motivated by the felt

responsibility of a foundation's values, mission, and vision, often drives foundation behavior, even as foundations balance accountability to grantees, communities, and the public.²

In this frame, impact still means examining cause-and-effect relationships, but accountability for systemic impact is less about proving full attribution and more about examining contribution, interaction, and influence. Mechanisms such as learning, evaluation, measurement, and reporting are ways to illustrate accountability for impact and sharpen decision-making about how to achieve the change we want to see in the world. Although accountability and learning are often viewed as binary choices, we see them as interdependent: accountability can fuel the desire to learn, and practices such as evaluation, measurement, and reporting can generate learning and make accountability visible.^{3 4}

Our core questions for navigating accountability for systemic impact are:

- What will it take for philanthropy to evaluate, measure, report on, and learn about systemic impact in ways that reflect the realities of complex systems change—diverse contexts, incremental progress, and long time horizons—while still offering meaningful insight and guidance?
- How can those approaches also hold foundations accountable for how their resources, decisions, and efforts influence systems and contribute to or risk undermining social and environmental betterment?

Navigating Accountability for Systemic Impact

Foundations engage in learning cycles to further their understanding of what it takes to achieve their goals and to adjust their efforts accordingly, which is a crucial part of organizational accountability. One common version of this process is known as Plan-Do-Study-Act (PDSA).⁵ An accepted way to engage in this cycle might look like this: In the *planning* stage, foundations articulate *desired* impacts and outline the steps to achieve them, often using tools like theories of change or other frameworks to map linear, causal pathways and quantifiable outcomes. They then develop learning, evaluation, and measurement plans to monitor progress. During the *doing* and *studying* stages, foundations gather evidence using evaluation, research, emergent learning, secondary data, standardized indicators or metrics, and more. To tell a cohesive story of the foundation's impact using this information, data are often aggregated across grants

² Ebrahim, Alnoor. "Accountability In Practice: Mechanisms for NGOs." *World Development* 31, no. 5 (May 2003): 813–29.

³ Holley, Marc J, and Marcie Parkhurst. "Shifting Mindsets: How Meaningful Accountability Systems Can Strengthen Foundation Learning and Improve Impact." *The Foundation Review* 11, no. 1 (2019).

⁴ Ebrahim, 2003.

⁵ Moen, Ronald D, and Clifford L Norman. "Circling Back: Clearing up Myths about the Deming Cycle and Seeing How It Keeps Evolving." The W. Edwards Deming Institute (2020).

<https://deming.org/wp-content/uploads/2020/06/circling-back.pdf>.

into dashboards or narrative briefs. Finally, in the *acting* stage, findings inform foundation leadership, board, and program staff about whether to scale, replicate, or discontinue particular programs in which the foundation has invested.

This conventional way to engage in PDSA has proven useful in various settings, particularly those that tackle straightforward problems with clear solutions, such as providing healthy meals to seniors with limited incomes.⁶ Such contexts are ideal for setting clear goals, establishing standardized strategies and tactics, and achieving quantifiable results.

Underneath this practice is a *programmatic mental model of impact*, which assumes that results happen through discrete, controllable interventions where outcomes can be directly and fully attributed to an intervention.⁷ This mental model aligns well with program evaluation and performance measurement practices. The challenge arises when foundations adopt this same orientation to more complex aims, such as shifting education systems, advancing health equity, or strengthening democracy. These efforts unfold in dynamic, interconnected systems where change depends on the actions of many actors, often over decades or generations.

Our interviews with 65 foundations in the Evaluation Roundtable network confirm this tension: **Even as foundations adopt new language and strategies for systems change, the assumptions and practices of a programmatic mental model continue to shape how they understand, plan for, evaluate, measure, learn about, and report on systemic impact, and how they interact with grantees.** The persistence of this model highlights why it is so difficult for philanthropy to reconcile demands for accountability with the realities of systems change. Below, we describe six challenges that emerged in our interviews about what foundations face in navigating this tension and offer questions for the sector and convening participants to consider as we grapple with this dilemma, both during the convenings and beyond.

#1. Framing & Goals

Programmatic thinking prompts foundations to frame impact as goals that are too broad, articulating vague and broad-scale, population-level aspirations, without linking them to system dynamics, actors, and trajectories *that relate to a foundation's sphere of influence*.⁸ Setting outsized expectations for desired impact incentivizes over-claiming rather than candid learning and drives us to ignore how work interacts with factors beyond the foundation's or grantees' control.

⁶ Holley & Parkhurst, 2019.

⁷ Schwandt, Thomas A., and Emily F. Gates. *Evaluating and valuing in Social Research*. New York: The Guilford Press, 2021.

⁸ Ruedy, L. (2018). Six models for understanding impact. Democracy Fund.

- How can we talk about and use systemic impact goals to incentivize getting it right over being right?⁹
- How can we distinguish between the “boundaries of a system” and the “boundaries of a foundation’s strategy,” including how the two relate?

#2. Time & Trajectories

Foundation staff are often pressed to deliver near-term evidence for boards, trustees, and leaders to meet their shorter-term grantmaking and decision cycles, which rarely align with the more incremental and iterative nature of complex systems change. This tension often prioritizes short-term “wins” without sufficiently attending to whether these wins are meaningful in relation to longer-term systemic shifts.

- How can we test and understand whether we are moving toward long-term, desired systems change when foundation strategies and grant cycles are short?
- How can we measure and understand impact in a rapidly changing environment to help make wise and timely decisions about what to do next while maintaining our vision of long-term systems change?

#3. Levels & Scale

Foundations grapple with how to understand systemic impact across multiple levels of work—local, regional, national, and global—each of which is interconnected to, and influenced by, the others. Change at one level may ripple across the others, reinforcing or counteracting effects. Context-specific effects may be highly meaningful but difficult to compare or generalize, while cross-level conclusions risk flattening nuance or overlooking how dynamics differ across places and scales. Tensions arise when boards, leaders, or other stakeholders expect generalizable conclusions, even though systems are interdependent.

- How should foundations determine the appropriate level(s) at which to focus and understand systemic impact, and what the interconnections and influences among them might be?
- How can evaluation honor context-specific impacts and help trace influence and interaction among nested systems to identify patterns or lessons across levels?

#4. Causality & Evidence

The programmatic mental model assumes linear cause-and-effect relationships, obscuring the reality that foundations partially contribute to, rather than directly cause, systems change. As a result, evaluators and leaders struggle to generate credible evidence of contribution that satisfies internal and external demands.

⁹ Brené Brown, in her blog *The Courage to Not Know*, differentiates between “being right” as an attitude of needing to be a knower and “getting it right” as a readiness to learn. Retrieved from <https://brenebrown.com/articles/2020/02/13/the-courage-to-not-know>.

In addition, data are often presented in ways that communicate full attribution, such as through framing of foundation theories of change, but often stem from data that *describe* activities and outcomes rather than analyze their causal nature.

- How can we evaluate and learn in a way that attends to the contribution to systemic impact amid a dynamic interplay of system dynamics without reverting to a programmatic mental model that assumes linear, predictable causal relationships?
- How can we attend more to systemic impacts to learn what caused them rather than assuming the foundation or its grantee partners contributed to them?

#5. Synthesis & Reporting

Aggregated “impact” stories flatten nuance across contexts and strategies, simplifying complexity into easily communicable metrics or dashboards that do not capture the real dynamics of systems change. There’s a core tension between valuing context-specific impacts, which reflect the realities of complex systems change, and the push to generate cross-context conclusions, which are often aimed at meeting board and communication needs. Efforts to standardize can flatten nuance, while pure contextual information and data can feel fragmented or incomplete.

- How can we pull together diverse, context-dependent data to draw conclusions about patterns of impacts?
- How can we meet the distinct learning needs of foundation leaders and boards while preserving the nuance of deep, localized systems change work?

#6. Power & Relationships

The programmatic mental model reinforces upward accountability, with grantees reporting to foundations against funder-defined metrics.¹⁰ This can limit adaptive learning, burden grantees without returning any value to their work or the system’s, and sideline accountability to communities most affected by systemic inequities.

- How can we approach evaluating and learning about systemic impact in ways that reflect values of equity and the nature of complex systems change, such as recognizing collective accountability for social and environmental betterment?¹¹
- How can foundations shift their accountability practices to strengthen trust, reciprocity, and mutual learning with grantee partners and communities?

¹⁰ Ebrahim, 2003.

¹¹ Salehi, Shaady, and Pia Infante. “Forest for the Trees: Collective Accountability and Trust as Groundwork for Systems Change.” *The Foundation Review* 16, no. 2 (2024).

Together, these challenges show how a programmatic mental model of impact, while familiar and institutionally ingrained, can misalign philanthropy’s learning and evaluation practices with the realities of complex systems change. They underscore the need for fresh thinking on how foundations approach accountability for systemic impact—approaches that reflect complexity and strengthen philanthropy’s ability to contribute to social betterment.

An Invitation to Inquiry

During the Evaluation Roundtable convenings, we will not resolve these questions once and for all, nor will we prescribe a single way forward. Instead, we offer space for learning, evaluation, and strategy practitioners to reflect deeply on the tensions philanthropy faces, to examine how accountability for systemic impact is being pursued in practice, to learn from one another about what we are experimenting with, and to surface insights that can strengthen both individual and collective practice. By wrestling with these questions together, participants will help advance the field’s understanding of what accountability for systemic impact can mean and how it can better support philanthropy’s role in contributing to social and environmental betterment.