Editorial

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Editor's Note

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The research papers in this issue of *Nonprofit Policy Forum* take the reader on a wide ranging journey, from analysis of the impacts of particular pieces of legislation, legal forms of charity and tax policy to broader study of the mechanisms of NGO accountability and the experience of civil society organizations in political context. In addition, the feature articles here include a case study of local property tax exemption for nonprofits in a U.S. state and reviews of three books on a range of issues at the interface of nonprofits and public policy around the world.

We begin with Patricia Groble's and Jeff Brudney's study of the Volunteer Protection Act (VPA) in the United States. The VPA is intended to protect volunteers from liability while volunteering for a nonprofit organization, and hence to encourage volunteering. The authors find that while volunteers are indeed sometimes at risk, the VPA has been of limited value in defending them.

The second article takes us to the United Kingdom where Gareth Morgan analyzes the new legal form of Charitable Incorporated Organizations (CIOs) in England and Wales, Scotland and Northern Ireland. Prior to the establishment of the CIO charities had no specific corporate form in the UK, posing various complications in such matters as holding property or entering contracts. However, Morgan finds important differences in the implementation of CIOs in the three jurisdictions, posing challenges for those seeking to establish new U.K.-wide charities.

Our third paper, by Mark Hager and Susanne McArdle, examines the state sales tax exemption for health service nonprofit organizations in the U.S. state of Arizona. The intent of the exemption is to encourage the private (nonprofit) provision of public goods and services. While ambiguity is found in the

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eligibility for this benefit and the data available to evaluate it are wanting, the authors find merit in its rationale and the potential for extending its reach to other fields of nonprofit service.

The fourth article, by Grace Chikoto, examines how the U.S. government holds international nongovernmental organizations (INGOs) accountable for the stewardship of federal grants that they receive. In particular, Chikoto finds a comprehensive array of controls in place, before, during and after the allocation and expenditure of grants, allowing government substantial influence in the operational decisions of recipient INGOs.

In the fifth article, Daniel Warshawsky examines the post-apartheid experience of civil society organizations (CSOs) in South Africa. Through an in-depth case study, he finds CSOs under pressure and at risk from increased government oversight, unreliable public funding, fickle private donors and competition from other sectors. While South African democratization has produced new opportunities for CSOs, Warshawsky also identifies greater challenges for them.

The feature section in this issue is robust, with a case study and three book reviews. In his case study of the local property exemption for nonprofits in Pennsylvania, Kevin Kearns traces the debate on this policy over the past three decades. The contentiousness of this issue seems only to have increased with a proposed amendment to the state constitution now in process to clarify which governmental authority has jurisdiction to define the parameters of a public charity.

Finally, if the contents of this issue don't fully satisfy your appetite for reading about nonprofits and public policy, we have three books for your consideration. Dwight Burlingame reviews Patricia Rosenfield's massive study of the Carnegie Corporation and its long history of international philanthropy. Philippe Eynaud reviews Rafael Chaves's and Daniele Demoustier's analysis of the emergence, internationally, of the role of the social economy in public policy. And David Sjoquist reviews a recent book on public/private partnerships in education, edited by Susan Robertson, Karen Mundy, Antoni Verger and Francine Menashy.

We hope you enjoy this issue and we welcome your comments.