

A Case for Non-Profit Organisations to engage in the use of Shared Computing Services

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Abstract: The current economic climate of funding stringency has intensified the need for non-profit organisations (NPOs) to find new delivery models of their services as a way of creating greater efficiencies and reducing costs. Consideration of improvement to their back-office operations is one way of addressing overheads associated with delivery functions of NPOs so that they can continue to focus on their core business activities. The overheads for back-office functions are much larger for smaller NPOs (by about 10-15 percent) than the larger ones and interest in sharing services could appeal to that sector. One approach to reduce overhead costs is for two or more NPOs to collaborate in sharing office space and office equipment and, in some instances, outsourcing some functions, for example, human resources and information technology. Currently, in New Zealand, there is very little engagement by NPOs in sharing services, particularly back office computing services. It was against this background that meetings with representatives of eight NPOs in Wellington, New Zealand, identified the challenges they were facing. These included funding, client management, compliance with reporting (financial and non-financial), financial management and control, governance, marketing and promotion and retention and management of staff and volunteers. Wellington City Council, as a significant funding agent of some local NPOs, commissioned a national online survey with the aim of understanding the interest and readiness of NPOs in adopting shared computing services. The survey was developed collaboratively with the council, a computing charitable trust and a local university. The objectives of the survey were: to provide a snapshot of computing usage within the organisations, identify significant issues challenging the sector and understand their perceptions of shared computing services. The perceptions of the NPO representatives from across New Zealand (431 valid surveys) regarding shared services are reported in this paper. Results reveal the factors that drive the uptake of shared services within the non-profit sector, the benefits, barriers and priorities of sharing computing services and respondents' views on their willingness to pay for a shared services arrangement. All NPOs were positive regarding potential benefits of a shared services arrangement but recognised potential barriers of privacy and security, a need for contractual relationships, shared vision and compliance and standardisation. Priorities for a proposed shared services model were identified as finance and management of data and knowledge. Nearly 50 percent of the organisations believed that shared services would be useful and 84 percent indicated they were willing to pay up to five percent of their budget for a shared services arrangement. These results provide a basis for further study as to the type of shared services model that organisations would find acceptable and render efficiencies and cost savings.

Keywords: shared services, non-profit, computing, New Zealand

1. Introduction and background

The challenge of having to do more with less has intensified in recent years with the economic downturn. In the private and public sectors many organisations have turned to shared services in an effort to achieve efficiencies and a reduction in costs through the consolidation of business operations and administrative processes. For the nonprofit sector the changed environment has meant fewer grants and diminishing resources forcing agencies and organisations to consider cost-reduction measures, one of which is moving to sharing services.

Definitions of shared services arrangements vary, depending on the type and manner of sharing. These arrangements are typically centralised and are distinct from outsourcing where services and operations are provided by an independent organisation. Shared services models range from low-cost solutions such as collaboration amongst co-located NPOs (for example, sharing office space and administrative staff) to greater complexity where organisations collaborate in the provision of back office support and increase their buying and purchasing power. Information communications technology (ICT) plays a major role in contributing to economies of scale in many of these areas.

Adoption of shared services has spread within the public and private sectors since the 1990s (Ramphal, 2013) and are evident in large and more complex organisations such as those with multiple business units and revenue over \$2 billion (Schulman, Harmer, Dunleavy and Lusk, 1999). For example, the New Zealand government has mandated a medium-term strategy for "how central government will more collectively lead

the use, development and purchasing of government ICT over the next three years” (New Zealand Government, 2012). The government’s focus extends beyond shared services for ICT purchasing and includes alignment and standardisation of agency business applications, integrating workflow across government and improving access to government services and data. Other areas where ICT shared services can be an enabler is in the financial area (accounts payable and accounts receivable) and human resource services (payroll, reporting and accountability).

Literature relevant to implementation of shared services in the nonprofit sector is scanty compared with that relating to the private and public sectors and is mostly based on United States NPOs where the term ‘management services organisations’ or ‘management support organisations’ (MSOs) is used (Walsh, McGregor-Lowndes and Newton, 2008). In Australia empirical research on shared services by NPOs is also meagre although some states report initiatives such as pilot projects that include Queensland’s multi-tenant service centre project with a focus on co-locating separate service providers in an appropriately located centre (Lennie, 2008). Another example is the IT services provision to the UnitingCare NPO group in Australia, an initiative established by the Uniting Church Queensland Synod (Walsh, et al, 2008). The services respond to a wide range of needs from desktop support, network and datacentre infrastructure to application support and project management services (Naimo, 2011). In New Zealand local government shared services include a diversity of collaborative projects, for example, call centre services, library management systems, business solutions and IT services (Drew, 2011 and Shaw, 2010). However, compared with private and public sector organisations, little is reported on shared services implementation by NPOs in New Zealand.

This paper contributes to the shared services literature, responding to Newton’s (2008) comment that the literature lags behind the practice of forming shared services arrangements. We report on the results of an online survey of NPO representatives from across, New Zealand with the aim of understanding respondents’ perceptions of shared computing services. The survey results also provided a snapshot of computing usage within NPOs and identified significant issues challenging the sector. In the next section we briefly discuss characteristics of NPOs and the different shared services models. Next is a discussion on factors relevant to shared services adoption followed by a description of the study’s initiation, method and sample. Results are then presented followed by a summary and reflections.

2. Models and characteristics

The adoption of a shared services model is dependent, in part, on the characteristics of the NPO. Organisations that are complementary, have synergies, a similar philosophy, share a common vision, goals and focus and are not competing with each other are more likely to be successful in adoption of shared services (Lennie, 2008). The range of shared services models is broad, each with benefits and limitations. Walsh et al (2008), after an investigation of the literature, review five models in the non-profit sector, each of which has different features. For example, the Classical Business Model which the authors note is not particularly common, is where a separate shared services provider brings together the business functions previously performed by separate business units within the organisation. The Dedicated Shared Services Centres involves a separate organisation or entity that is sub-contracted to perform specific functions. Walsh et al warn that there could be taxation implications with this approach. The Peak Body Support Model is useful within a particular sector or industry and in return for a membership or subscription fee provides a range of services for members. Sharing common premises, resources and facilities is the main feature of the Co-location Model. Walsh et al provide several Australian examples where this model has been implemented and believe there is potential for extending it to shared services. Finally, the Amalgamation or Merger Model is where administrative functions are streamlined and consolidated by organisations in a similar field of service amalgamation, thus forming a single larger organisation.

A background paper on shared services for non-government organisations by the Council of Social Services of New South Wales (NCOSS 2008) suggests additional models that include Outsourcing to a Specialist Provider and Group Buying Schemes (among others) (see <http://ncoss.org.au/content/view/1498/111>). There is consensus that one size does not fit all and for NPOs that deal with a “whole other realm of issues” in comparison to private and government sector counterparts Naimo (2011), identifying the type of model that may be suitable requires time and negotiation. The different models, at times the bewildering possibilities of what to share, as well as the need for trust and negotiation within a collaborative arrangement are among the factors needing consideration in a decision to adopt shared services.

3. Factors for consideration in shared services adoption

The main rationale for initiating a shared services arrangement is identified by Becker, Niehaves and Krause (2009) as “cost pressure”, the financial imperative of having to do more with less. Their model of causal relationships, derived from their case study of two German local bodies where shared services projects were implemented, includes two “necessary conditions”, namely key actors who champion the initiative and second, the existence of prior cooperation. Vangen and Huxham, (2003, p. 8) note “Trust is an essential ingredient for successful collaboration” and Becker et al (2009) believe that collaboration and cooperation between administrations, accompanied by collaborative communication and decision-making contribute to “trustful cooperation during shared service delivery” (p. 118). The assumption that “trust levels start small and gradually increase” (McKnight, Cummings and Chervany, 1998, p. 473) is challenged by McKnight, et al, citing researchers of survey and experimental studies who found high trust levels of their subjects at initial and early stages. Hence, it is possible that NPOs interested in implementing a shared services model could achieve a shared arrangement with organisations with whom they have previously had little contact but have a good reputation. However, McKnight et al propose that initial trust is more likely when “the trusted party has built a widely known good reputation” (p. 486).

An NPO that has already established trustful relationships, within the geographical area of NPOs interested in collaborating in a shared services arrangement is likely to be suitable as one of the “key actors”. Seddon (2008), a leading critic of management fads, notes that “command-and-control consultancies” where decision-making is taken out of the organisations’ hands does not work. His recommendations that focus on local government (but are equally applicable to NPOs) is to find a “better way”. That is, to “‘check’ in situ for services that might be shared, to improve them where they are and then, on the basis of the knowledge gained, to determine whether and how to go about sharing them.” (p. 186). NPOs considering shared services implementation would do well to heed Seddon’s criticisms, particularly as they relate to what is being measured and included in evaluations of shared services.

Holistic evaluation of a shared services project is critical for assessing effectiveness and efficiencies. Seddon (2008) provides a strong critique of centralising shared administration. He notes that much administration work is part of a service flow and centralising the work “creates waste (handovers, rework, duplication), lengthens the time it takes to deliver a service and consequently generates failure demand” (p. 57). Seddon criticises Varney’s 2006 report in which UK local authorities shared-service centres are cited as “exemplars” in their shared service arrangements. When Seddon visited the authorities he found no “proper evaluation of the change to the quality of services ... and no information about the cost effectiveness of the initiative” (p. 149). He doubted that if those involved had no evidence then Varney would be unlikely to have had information about the cost-effectiveness of the initiative.

Seddon’s critique of shared services is supported by the findings of the United Kingdom’s National Audit Office (National Audit Office, 2012) that found cost savings of five major shared services centres were not realised. There was an expectation of £159 million planned savings (after seven years of evolving shared services) by the end of 2010-11. However the actual net cost “of those shared service centres tracking benefits” (p. 4) was £255 million with £1.4 billion spent on the five centres. Software systems used in the centres proved expensive and added complexity and cost. The Audit Office’s assessment of value for money included evaluation of operational performance which also fell short of expectations.

Dollery et al’s (2009) examination of shared services in local government both internationally and in Australia concluded with a “modest conclusion [that] thoughtful selection and application of shared services arrangements would almost certainly induce cost savings [but] it could not by itself solve the acute problems of financial sustainability confronting a majority of Australian local councils” (p. 218). Triplett and Scheumann (2000) stress the criticality of having a “thorough understanding of costs and the ability to impact those costs” (p. 42) for the success of any shared service centre.

4. Initiation, method and sample

The decision to investigate the perceptions of NPO representatives was made after meetings with representatives of eight Wellington NPOs who identified the following challenges they were facing in meeting the pressures of a tight-funding environment:

- funding
- client management
- compliance with reporting (financial and non-financial)
- financial management and control
- governance
- marketing and promotion
- retention and management of staff and volunteers.

Wellington City Council, as a significant funding agent of some local NPOs, commissioned Wellington ICT (charitable trust) to develop and administer an online survey, in collaboration with Massey University. The aim was to understand the interest and readiness of NPOs in adopting shared computing services. The objectives were to:

- identify major concerns currently affecting organisations and possible contributions/role of ICT in resolving these
- gain NPO employees’ perceptions of shared ICT services
- identify potential components/priorities in the shared services model

The national survey was tested by trustees of Wellington ICT and feedback incorporated into changes in survey questions. The final version was then uploaded to Survey Monkey and remained open for four weeks. Multi-item scales were used, as single-item measures are deficient both with respect to validity and reliability. Respondents were asked to rate the extent to which they agreed with different statements on a five point Likert scale from 1= Strongly Disagree to 5 = Strongly Agree as the anchor points. Responses to Part B of the survey relating to the perceptions of shared services by the national respondents (431 valid surveys) are reported in this paper.

The Statistical Package for Social Sciences (SPSS) was used for data analysis that included the means and frequencies. Those who circled a 1 or 2 as their response were grouped together to denote those who disagreed with the statements. Those who circled a 4, or a 5 were grouped together to denote those who agreed with the statements. In a five point scale, 3 represents a neutral response and therefore those who had indicated 3 as their response to a particular statement were not included in the frequency analysis. Hence the percentages shown in the tables in this paper will not add to 100 percent.

5. Discussion of results

This section presents respondents’ perceptions of the potential for a NPO shared services arrangement.

5.1 Drivers of shared services

Table 1: Factors that drive shared services within the sector

Drivers of Shared Services	Mean	Agree (%)	Disagree (%)
We want to focus resources on actual service delivery rather than back-office or administrative systems	3.84	71.6	6.5
Funders are preferring larger organisations which are seen to be more cost effective	3.67	50.3	18.5
There is increasing contract and compliance costs relative to funding	3.58	57.8	9.6
There is pressure from government funding agencies to achieve economies of scale within NGO programs	3.54	52.8	9.6
Clients have changing needs and we want to provide more coordinated and consistent range of services	3.49	57.7	14.1
More skilled employees are needed to meet increasing compliance, ICT, contract, and other demands	3.43	56.0	16.0
Recruiting and retaining workers in the sector is becoming more challenging	3.23	39.5	21.3

A close examination of the means and frequencies shown in Table 1 reveals that there was agreement on current concerns that drive shared services. Nearly 72% of the respondents indicated that their organisations wanted to focus on actual delivery than back-office or administrative systems (\bar{x} = 3.84). More than 50% of the respondents agreed with 5 of the 7 items that were used to assess these concerns - 58% agreed that, “clients have changing needs and we want to provide more coordinated and consistent range of services (\bar{x} = 3.49),” and “there is increasing contract and compliance costs relative to funding (\bar{x} = 3.58).” Fifty-six percent agreed that, “More skilled employees are needed to meet increasing compliance, ICT, contract, and other demands (\bar{x} = 3.43.)” About 50% of the respondents indicated that, “there is pressure from government funding agencies to achieve economies of scale within NGO programs (\bar{x} = 3.54),” and “funders are preferring larger organisations which are seen to be more cost effective (\bar{x} = 3.54).” Finally approximately 40% indicated that “recruiting and retaining workers in the sector is becoming more challenging (\bar{x} = 3.23).

5.2 Potential benefits

As can be seen in Table 2, all organisations agreed that there were potential benefits of a shared services arrangement.

Table 2: Potential benefits of shared services

Potential Benefits	Mean	Agree (%)	Disagree (%)
Shared services provides expert service/concentration of specialist skills	3.56	59.4	7.9
Shared services facilitates better knowledge sharing and collaboration	3.54	58.8	9.5
Shared services results in savings as cost is shared among users	3.51	56.2	9.6
Shared services allows standardisation of systems and processes without losing your identity as an organisation	3.40	49.8	12.8
Shared services streamlines accountability and reporting requirements	3.34	43.2	11.1
There is a low system maintenance	3.30	40.7	12.3
Shared services encourages and can eventually lead to accreditation and compliance	3.30	42.4	11.6
For small NFPs shared services reduces risks	3.27	43.5	17.6
We are assured of consistent and reliable service levels at all time	3.19	34	15.1

Eight items were used to assess the potential benefits of shared services. Those who agreed with these statements ranged from 34% to 59%. Nearly 50% of the respondents or more agreed with four statements, namely: : Shared services provides expert service/concentration of specialist skills (\bar{x} = 3.56); Shared services facilitates better knowledge sharing and collaboration (\bar{x} = 3.54); Shared services results in savings as cost is shared among users (\bar{x} = 3.51) and Shared services allows standardisation of systems and processes without losing your identity as an organisation (\bar{x} = 3.40). Between 40 to 44% of the respondents agreed that: Shared services streamlines accountability and reporting requirements (\bar{x} = 3.34); There is a low system maintenance (\bar{x} = 3.30); Shared services encourages and can eventually lead to accreditation and compliance (\bar{x} = 3.3); For small NFPs shared services reduces risks (\bar{x} = 3.27); A third of the respondents indicated that, “We are assured of consistent and reliable service levels at all time, (\bar{x} = 3.19)

5.3 Barriers

Table 3 identifies the items that organisations regard as barriers to shared computing services.

Table 3: Barriers to shared computing services

Barriers	Mean	Agree (%)	Disagree (%)
Privacy, control and confidentiality	3.88	70.4	6.9
Security	3.84	68.5	8.0
Need for contractual relationships	3.55	59.3	10.0
Compatibility with other organisations and need for a shared vision	3.79	74.3	6.9

New systems of communication, management, administration and networking	3.62	63.6	10.7
Need for compliance and standardisation	3.59	62.3	10.2
Initial costs and investments	3.80	73.4	5.8

Results as shown by the mean values in Table 3 indicate that respondents agreed that the top four obstacles are: Privacy, control and confidentiality ($\bar{x} = 3.88$); Security ($\bar{x} = 3.84$); Initial costs and investments ($\bar{x} = 3.80$) and Compatibility with other organisations and need for a shared vision ($\bar{x} = 3.79$). This is further supported by a high proportion of respondents i.e. 68 to 74% of the respondents indicating that these are indeed big barriers to shared computing services. The mean values are greater than 3.50 for the three remaining items and vary from 3.62 to 3.55 for the last item. Respondents agree that these factors are indeed barriers to having shared services. These factors and their corresponding mean values are as follows: New systems of communication, management, administration and networking ($\bar{x} = 3.62$); Need for compliance and standardisation ($\bar{x} = 3.59$) and the Need for contractual relationships ($\bar{x} = 3.55$).

5.4 Priorities

Table 4: Shared services priorities

Shared Services Priorities	Mean	Agree (%)	Disagree (%)
Reporting and accountability	3.33	50.2	17.7
Fundraising	3.32	52.0	19.7
Finance (accounting/budgeting)	3.26	49.4	21.2
Data and knowledge management	3.26	50.6	22.0
Project and resource management	3.19	42.9	21.9
Human resource/Employer-Employee relationship management	3.02	34.4	26.2
Customer relationship management	2.85	38.8	34.6

Organisations agreed they would want to share most services (see Table 4). An examination of the means and frequencies shows that 50% of the organisations agreed to share: Reporting and accountability ($\bar{x} = 3.33$); Fundraising ($\bar{x} = 3.32$); Finance - accounting/budgeting ($\bar{x} = 3.26$) and Data and Knowledge management ($\bar{x} = 3.26$). 43% of the respondents agreed to share Project and resource management ($\bar{x} = 3.19$). However it appears that organisations do not wish to share customer relationship management as indicated by a mean value lower than 3 ($\bar{x} = 2.85$). Organisations are also neutral about their willingness to share Human resource/Employer-Employee relationship management ($\bar{x} = 3.02$).

5.5 Willingness to pay

Table 5: Usefulness and willingness to pay for a shared service arrangement

National	Would Shared Service be Useful?			Willing to pay up to 5% budget	Willing to pay up to 10% budget	Total
	Yes	No	Total	Yes	Yes	
Frequency	<u>209</u>	<u>222</u>	<u>431</u>	<u>235</u>	<u>46</u>	<u>281</u>
In Percentage	<u>48.5%</u>	<u>51.5%</u>	<u>100%</u>	<u>83.6%</u>	<u>16.4%</u>	<u>100%</u>

Table 5 reveals that nearly 50% of the organisations indicated that they believed shared services would be useful. 84% indicated that they would be willing up to 5% of their budgets and 16% were willing to pay up to 10% of their budget..

6. Conclusion

6.1 Summary of results

Overall organisations agreed on current concerns that drive shared services. A majority of them wanted to focus on actual delivery rather than back-office or administrative systems. Nearly half the respondents indicated that: they faced pressure from government funding agencies to achieve economies of scale within NGO programs; contract and compliance costs were increasing; and more skilled employees are needed to

meet increasing compliance, ICT, contract, and other demands; and recruiting and retaining workers in the sector was becoming more challenging.

All organisations agreed that there were potential benefits of shared services to provide expert service and concentration of specialist skills as well as savings and facilitation of better knowledge sharing and collaboration. Organisations were unanimous that there were barriers to a shared services arrangement and these were identified as: privacy, control and confidentiality; security; need for contractual relationships; and the need for a shared vision, compliance and standardisation.

Strongest agreement by all organisations was for prioritising: reporting and accountability; fundraising; finance (accounting/budgeting) and data and knowledge management. None of the organisations indicated customer relationship management as a priority. Finally, the results show that organisations believe they would benefit from a shared services arrangement and the majority (84%) are prepared to pay up to five percent of their budget.

6.2 Limitations

A limitation of this study related to the number of shared services questions within the survey. The survey had two parts, the first related to the funder's interest in ascertaining ICT usage of NPOs and the second included questions relating to shared services. As we were mindful of keeping the survey to an acceptable length so that the time respondents invested in completing the survey was not too long, we limited the number of questions. This meant that while we gained a broad overview of the perceptions of NPOs which showed their interest in the new delivery mode, the results raised further questions. This raised a further limitation associated with the nature of surveys in that they do not reveal the deeper insights which a qualitative approach can do. Therefore we recommend a follow-up study that uses in-depth interviews, prefaced by a presentation of the different models of shared services arrangements to elicit further information.

6.3 Reflections

There is increasing pressure from local government funding agencies to achieve economies of scale within NPO programmes. In Wellington's case the city council was sufficiently interested to fund this exploratory survey as they perceived that shared services offers a solution to these organisations. However barriers to adopt shared services remain. We therefore need to explore ways in which these barriers can be overcome. The council could take the lead and work with these NPOs, possibly through the auspices of Wellington ICT, a NPO the council has supported in earlier digital divide projects. For many years the organisation ran the computing hubs in the council's housing estates, has run a successful WebRider programme where NPOs have been assisted with Web site development and has had working arrangements with ICT companies in the private sector. Through collaboration and cooperation with many other NPOs, Wellington ICT has built, and enjoys 'trustful' relationships, an important attribute in a shared services arrangement. A further benefit is that Wellington ICT is a local NPO, is therefore "in situ" (Seddon, 2008) and familiar with the sector. A major advantage of being "in situ" is that the specific values and origins of NPOs interested in a shared services approach can be carefully focused upon, without which any shared service arrangement is likely to be carried out poorly (Arsenault, 2008). Wellington ICT, as one of the "key actors" could assist with decision-making, another favourable aspect that Seddon (2008) believes helps when it remains within organisations' hands.

Before launching a shared services initiative any NPO considering collaborating in a shared arrangement needs to have a clear idea of the functionalities they believe would build economies of scale and thereby reduce cost and/or improve the quality of some functions. There is a wide range of areas where shared services arrangements may apply and different models of how such an arrangement works. Through cooperation and collaboration identification of areas for potential efficient can be made and appropriate model agreed. McLaughlin (1998) and Arsenault (1998) identify cooperation and collaboration among NPOs as not only a "good value" but one that will be a necessity in the future. Any implementation should include evaluation, formative as well as summative, following Seddon's (2008) argument that such evaluations should be holistic; that is, the entire work-flow, rather than a particular task, should be measured to assess whether efficiencies, effectiveness and savings have been achieved.

Consideration should be given to the length of time of a shared services arrangement and whether smaller NPOs could "piggy-back on back-office and IT outsourcing deals that a governing body (such as the local

council) already has in place. A public sector out-sourcing director, Sarah Burnett, believes that shared services “need not necessarily take the form of long-term contracts” (Hall, 2012, p. 5) and that delivery should be on a utility basis.

Finally, the results of this study were presented at a public meeting in the council offices late 2012 and generated considerable interest by those present. Attendees recommended following up the study with focus groups and interviews to explore different shared services models but so far little progress has been made. With careful consideration and planning shared services could reduce costs but the functionalities, workflow and trustful relationships need attention.

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