Performance Measurements of Low-Capacity Organizations: A Study of the Huskie Closet

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Performance Measurement in Limited Capacity: A Study of the Huskie Closet

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INTRODUCTION

Performance measurement is essential to the growth and betterment of a nonprofit organization and the research available on performance measurement is essential to the betterment of the nonprofit sector. Measurements of the success or failure of an organization or program are often done in because donors want to know at what level of impact a nonprofit is making. However, there are several areas in measurement of success that can be overlooked including: how that success is measured, are both direct and indirect impacts being measured, who is measuring the success, and what is being measured. Understanding the pitfalls a nonprofit organization can face when measuring success of their services is highly important to the study of nonprofit and non-governmental studies.

It is important to not only measure success, but failure as well. Some nonprofit organizations stray away from measuring their failures for improvement of their programming because measurements are expensive and nonprofit organizations do not want to spend the money just to gather information they would not report to donors. Due to this, measurement of failure in services is often overlooked. However, this leads to a lack of ability to learn from one’s mistakes on the part of nonprofit organizations. With more secondary data on nonprofit performance measurements, nonprofit organizations would be able to set themselves more easily up for performance measurement at their own capacity. As well as understand the pitfalls a nonprofit organization can face when measuring impact, especially an organization like the Huskie Closet at Northern Illinois University. This research was completed with the purpose of finding the extent to which the Huskie Closet is effectively fulfilling its mission to the students at Northern Illinois University.
LITERATURE REVIEW

Performance Measurement to Evaluation by Peter C. Tatian

According to Peter Tatian, there are two different frameworks when measuring performance. Nonprofit organizations must first look at what the purpose of their programming is and how effectively that programming was delivered. Second, that effectiveness must be evaluated in order to gauge the impact on the people or communities it was intended for. The author suggests organizations use the theory of change in their planning phases. The theory of change allows organizations to plan the contents of their programming, what resources they will input, and the desired impact.¹ His article Performance Measurement to Evaluation discusses the increased expectations of nonprofits to produce measurements of performance and even more important, produce positive impacts through their programming for the people and communities that they serve. According to Tatian there are a myriad of definitions for performance measurement that lead to confusion on how to approach measuring success on the part of nonprofits. He discusses the goal of performance measurement is to create continuous improvement. The author recommends organizations measuring performance view evaluations as complimentary to each other and use multiple evaluations to create a more complete picture of the program’s effectivity. The author identifies two methods of evaluation, formative evaluation and summative evaluations. Formative evaluations look at the program’s current operation and the results of the programming. Summative evaluations take a hindsight look at what

achievements the program had. Tatian’s recommendation for low-capacity organizations it to have a theory of change and as they build capacity to measure performance, use that theory of change to cross examine the implementation of their programming with their assumptions of the body they serve. From there, organizations should periodically perform formative evaluations allowing the program to continuously improve.


When seeking to see the success rate of a nonprofit organization’s program, the organization must look at what tool they will use to measure that success. The book “Measuring and Improving Social Impacts: A Guide for Nonprofits, Companies, and Impact Investors” by Marc J. Epstein and Kristi Yuthas gives insight into the methods nonprofit organizations use to measure success and some of the pitfalls they may face when doing so. According to Epstein and Yuthas, many nonprofit organizations lack the funding or data to perform proper measurements, or just may not know how to measure success. However, it is noted that those that do performance measurement may do so for one of a few reasons: to seek to learn from the results of performance measurements, to guide the organizations actions based on performance measurements, or for performance reporting. Performance reporting is often done for donors and the public and therefore cannot be relied upon for an accurate assessment of an organizations impact. The text notes that negative impacts are often left unmeasured because nonprofit organizations would not want them included in the performance reports. While general parameters nonprofit organizations should follow are given, specific types of performance

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measurement that should be being performed are given in the text based on maturity level of the nonprofit organization.

*Measuring Success: Issues with Performance Measurement* by John Hailey and Mia Sorgenfrei

Measuring Success: Issues in Performance Measurement by John Hailey and Mia Sorgenfrei similarly to Tatian’s writing acknowledges the increased pressure placed upon nonprofit organizations to create more sophisticated performance measurement methods and builds upon that by questioning how an NGO can best design and facilitate new performance measurement guidelines. Logical framework as defined by Hailey and Sorgenfrei is a linear model that assumes the “objective causal relationships between inputs, activities, outputs and objectives” of the programming.3 This allows for organizations to plan their programming and the projected results of that programming. The author also notes the operational challenges faced by NGO’s seeking to measure the performance of their programming. These challenges include a myriad of methodological challenges, the cost of performance measurement, and the power dynamics within the programming. Similarly, to Tatian, the authors acknowledge that quantitative data only provides a partial picture of the impact of a program. However, the authors also state that qualitative data is equally presents equal challenge in performance measurement. It is stated that who is performing measurements of success can influence what data points are being measured, which upon analysis will also present a partial picture of a program’s impact.

The author states that it is important for organization to consider the cultural differences between

the organization and the body it serves, to carefully create measurements of success that consider the wide range of cultures being served will call for different assessment processes. This is due to the different cultural factors that will play into the needs of the body an NGO is serving. The authors state that performance measurements that considers the culture and context of the body that they are serving will be backed by research into each individual group being served. This research should make use of current performance measurement methods, to tailor culture-specific performance measurement methods. The authors warn that this method can be expensive, time consuming, and it will be up to the discretion of each NGO if they believe it is a valuable use of their time at their current capacity.

The authors note that a trend in the NPO sector is for NGOs to measure performance using capacity building methods. Benchmarking is listed as an alternative approach to performance measurement by which organizations can cross examine their performance measurement practices against other organizations. The authors state that issues they identified in performance measurement can be addressed by having had those being serviced assist in the development of performance indicators and the objectives of their performance measurements. Though the authors note its expense, investment in performance measurement is necessary to gauge operational value of a program. The authors also concludes that it is the donors need to cover direct and indirect managerial costs and costs associated with performance measurement to avoid poorly managed or inefficient measurements.

*Performance Measurement and Management in Nongovernmental Organizations by Mohammed Abo Ramadan and Eli Borgonovi*

Although the literature shows several definitions and approaches of performance measurement and management in NGOs, Ramadan concludes there still is no mutual agreement regarding what are the main components and measures that should be utilized to assess NGOs
performance. NGOs are required to manage and evaluate their performance from multiple perspectives, considering the projects/programs performance, the agenda of donors, the needs of beneficiaries and the internal effectiveness. The trouble comes as there are not many models and frameworks for assessing performance for the NGO sector. Ramadan’s objective is to review the literature of performance measurement and management in NGOs in order to clarify how the various approaches and definitions of NGOs performance can be applied in different processes.4

Managing and accessing performance is considered a pre-requisite for NGOs strategic planners to improve their functions and lets organizations demonstrate their transparency and accountability to stakeholders. NGOs had to create performance indicators as a means of gathering information, addressing efficiency and effectiveness. Ramadan defined the relationship between inputs utilized and outputs achieved as efficiency, while effectiveness is considered as a measure used to determine up to what extent is an organization achieving its planned goals and targets. The most utilized performance indicators by NGOs incorporate efficiency, effectiveness, fundraising, costs, audits and beneficiaries’ satisfaction. Ramadan presents several frameworks for performance measurement. Most widely used is the Input-Impact framework – which considers the mission and vision of NGOs as a priority. It recognizes strategy, organizational structure and systems to be part of inputs. This framework evaluates inputs, outputs, outcomes and impacts as a causal linkage in an effort to examine the ‘how’ in organizations’ program development.

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Performance Measurement Challenges in Nonprofit Human Service Organizations by Sarah Carnochan, Mark Samples, Michael Meyers, and Michael J. Austin

This qualitative study examines the experiences of four nonprofit human service organizations engaging in performance measurement processes to satisfy accountability requirements and increase organizational and program effectiveness. Carnochan agrees with Ramadan that many of the recommended strategies have been developed in the for-profit sector and are not appropriate for NGOs. Carnochan identifies two areas in need of further research: to identify and describe organizations processes and measurements that are effectively measuring programming outcomes, so that these can be used to strengthen capacity. These processes and managements should then be used to create a model to identify strategies to produce maximum benefits for the program’s stakeholders. Organizations that have staff input data that will be used in performance measurement must also consider the risks and benefits associated with providing them that access. The author also suggests more research be done into the role of donors in defining program outcomes and the process of performance measurement development. The author concludes that more research is needed in order for nonprofits to use performance measurement to fulfill its promise of properly serving its mission.

Erika Deserranno studies aid groups in Ghana and Uganda to show why it’s so important to coordinate with local governments and institutions. In her study, she proved that NGOs by offering radically high wages by comparison of local positions, the organization is inadvertently taking away talent from the local government.6 Also, by arriving in the state, resources would be diverted from villagers to get NGOs as it starts up, leaving villages worse off than before. Villagers and local leaders would be highly engaged with the NGO initially, funding NGOs with local government funding. In this way, the NGO embodied participatory development – the philosophy that outside organizations should help build new, community-run institutions that determine how to distribute aid within an area.

Essentially, this gave NGOs the power to bypass political obstacles and make sure aid is distributed fairly. In another case study in Ghana, there was optimism that participatory development NGO would achieve its goal, and it was found that villagers became more likely to contribute to the project and trust in their leaders more. Critics were weary that NGOs could abuse the system and gain more power over political decision making than the local government. The same Ghanaian village had a boost in civic engagement, but it did not translate into real socioeconomic outcomes. Overall villager well-being decreased as a result of the NGO moving in, with villagers who actively contributed to projects suffering the most with declines in food

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security, education, economic livelihood, and health and nutrition. There was also the risk of NGOs crowding out public programs and services. Governments would sometimes stop providing services that became redundant once the NGO moved in.

At the same time, this decreases local participation in government since they’ll refer to an informal tax system to continue funding the NGO programs. Since governments often implement policies that favor members of their own party, villagers who are not members of the ruling party may already benefit less from the government services. So, if the NGO successfully improved public institutions, and made them more accessible to everyone, then members of nondominant parties—who were previously missing out on public benefits—should be better off. On the other hand, if the NGO failed to improve public institutions and crowded out government institutions, then everyone would be worse off, with those who had historically relied more on those institutions—members of the dominant party—suffering the most.

*Ten Reasons Not to Measure Impact and What to Do Instead by Mary Kay Gugerty and Dean Karlan*

Gugerty and Karlan weighs the costs both timewise and financially of completing impact measurement and discusses what circumstances impact is worth measuring. The authors use the Innovations for Poverty Action organization as an example of how organizations that are fighting long-game battles such as poverty will not be able to deliver direct results of their programming. Rather, the author compares each step in the battle to a piece in a mosaic.\(^7\)

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The authors state that even with an excellent question to use for performance measurement, the wrong tool with distort an organization’s results. To remedy this, the authors suggest that NGOs focus their data collection and analysis only on the question being asked. The author notes that organizations often collect more data than needed, creating confusion. Also, many organizations collect the wrong data without precisely measuring data that will answer their research question. Similarly to Tatian, Gugerty and Karlan recommend organizations consider the theory of change in the evaluation strategies early stages of development. The authors state that the theory of change is essential for organizations to track data that will ensure the organization is fulfilling its duties and allow them to use it as a tool for learning and improvement. Gugerty and Karlan also suggest that organizations measure the direct effects of their programming, as it is an element of proper impact evaluation. Without acknowledging indirect effects of an NGOs programming, the authors state they are likely to introduce bias and draw false conclusions. For concise impact measurement, the authors recommend that organizations create a clear theory of change. Without a clear theory of change, programming is likely to fail because it has no clear path and will be hard to track the performance of because it has no desired outcomes planned.

The authors use what they call CART principles to assist organizations with creating systems to track data. CART stands for the collection of data that is credible, actionable, responsible, and transportable. Credible data is defined as data that has been collected properly and will provide uncorrupted analysis. The authors define actionable data as precise data points that answer questions about the impact of their programming. Ensuring that data collection has more benefits than cost is defined as responsible data. Lastly, transportable data is monitored, analyzed data that is then used to address a question of performance or impact. The authors note
that transparency on the part of the organization performing impact measurements is important. Without transparency with their findings, organizations cannot learn from their mistakes and correct them in future programming. Gugerty and Karlan recommend at minimum organizations collect five types of monitoring data: financial, activity (implementation) tracking, targeting, engagement, and feedback, as these steps are vital for program improvement. Targeting addresses who is participating in the program currently. Engagement data will investigate the purpose people use a program’s services for. Feedback data provides information on the opportunities and strengths of programming.

*Getting Help When Needed: Food Insecurity Among College Students and the Impact of Food Pantry Availability by Jasmine Loftin*

This study created by Jasmine Loftin discusses the benefits and stigmas associated with the creation of a student-serving food pantry. Knights Helping Knights is University of Central Florida’s food pantry program. The author completed her research seeking out the stigmas that prevented students from attending the Knights Helping Knights food pantry. After conducting an extensive survey with a sample of 266 undergraduate students from University of Central Florida, Loftin found that 47.2% of students reported spending the most money on food. The author also identified 70% of the program’s participants and recipients of financial assistance from their families. Loftin also found that 90% of students surveyed had never visited a pantry other than Knights Helping Knights, with 44% saying they would visit more if the program would expand hours of operation. One out of five students surveyed stated that they come from

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families that received food stamps. The most alerting discovery of Loftin’s survey was that one out of four students skipped a meal because they couldn’t afford another, with half of those students living off-campus.

In measuring stigmas associated with visiting the pantry the author found that with 90% of students first exposure to a food pantry being Knights Helping Knights they may have overcome their first barrier, which would be visiting. From the survey, the author also found that students were prevented from receiving help at the pantry because of shame, embarrassment and/or pride. The author concludes by suggesting that this study be used to build capacity for future operations by the Knights Helping Knights program.

**METHODOLOGY**

*History of the Huskie Closet*

The Huskie Closet was created by Clayton Schopfer and Jacob Burg, during their time in the Student Government Association, with the purpose of providing the students of NIU with access to clothing. The program is now being overseen by Alicia Schatteman, the Director, and Julie Ann O’Connell, the Associate Director of the Center of Nonprofit and Non-Governmental Studies. The daily operations are run by interns and volunteers. Though the organization softly launched in Fall 2021, they have been fully operational since Spring 2022. The program provides a variety of clothing and clothing items for NIU students and collaborates with outside organizations to provide remaining clothing to the Dekalb community. The goal of my research is to identify the current performance measurement tools the Huskie Closet possesses and evaluate the quality of the measurements of success and failure being performed at the Closet, to gauge the impact of programming on the students at Northern Illinois University.
Their current programming includes collaborative clothing drives, both alone and with other student organizations. They occasionally will post an outfit of the week with an outfit styled with items found at the Huskie Closet. Their marketing is done only through the NNGO Studies department’s social media, flyers, email, digital media cast on university televisions. By analyzing the data collected by the Huskie Closet this semester, as well as my own, I determined firsthand observation at the Huskie Closet would aid me in gauging student opinions of the Huskie Closet.

**Gathering Secondary Data through Huskie Closet Transaction Sheets**

The goal of this research is to find out the extent to which the Huskie Closet is fulfilling its mission to the students at Northern Illinois University. While measuring the performance of the Huskie Closet, I had to acknowledge the lack of data that I would be working with. Having just been established, the Huskie Closet is a lower capacity organization and performance measurement has not been completed at the Huskie Closet this semester. As the Huskie Closet is in its early stages, they are currently recording all transactions on paper, noting students Z-ID, number of items taken and sizes of those clothing items. To organize these transaction sheets, I created an excel sheet and organized students based on frequency of visits to the Huskie Closet, identifying them by Z-ID. This would allow me to track frequencies of visits and cross examine times of changing weather and clothing items purchased during that time.

**Gathering Primary Data through Conversations with Students**

During this Fall, I was able to regularly volunteer at the Closet, allowing me to gain insight into common comments and concerns about the Huskie Closet. While volunteering, I became familiar with students that regularly visited the Closet and had the opportunity to hear
about what items they were seeking during their visit. There were many students I identified as regular customers at the Huskie Closet. Often those students came to the Closet inquiring about essential items such as winter coats, socks, jeans, and undergarments. Moving forward I categorized the students visiting three or more times a month to be students seeking essentials.

In answering to what extent the Huskie Closet effectively fulfilling its mission to the students at Northern Illinois University, I needed to first look any past records of performance measurements and the questions being asked in those evaluations. Due to the Huskie Closet being a newly launched organization, they do not have any means of performance measurement nor analytical data on visitors or volunteers. The first step approaching how to measure the effectivity of the Huskie Closet was to reach out to a staff member about what data the Huskie Closet currently had on student visitors this semester. As the Huskie Closet keeps paper records of their transactions, I was required to input all data sheets from this semester into a new Excel document to analyze the data given. The transaction sheets provided me with dates of individual transactions, Z-ID of the student who shopped at the Huskie Closet, a description of the items taken, as well as the number of items that student took from the Huskie Closet. The Huskie Closet has a limited amount of data collected on their students, as they are a new organization. As my focus was to measure performance, I focused on the frequency of visits by students as one indicator of student opinion. In my Excel sheet, I made note of the date of transactions and Z-ID of student making the transaction to identify each student and total number of students served so far this semester.

During my time volunteering at the Huskie Closet, I observed and conversed with the students that regularly shopped there. My plan was to create a set list of questions as primary
data that could be answered within daily conversation with guests at the Huskie Closet, to
determine what was being done effectively or ineffectively at the Closet, in that student’s
opinion.

1. Are you able to find everything you are looking for?
2. What brought you in today?
3. What would you change about the Huskie Closet?

I incorporated as many of the questions into natural conversations with student visitors at
the Huskie Closet as I could and made note of any common complaints or requested items from
students and if it came from one of the regular visitors. My goal in doing this was to take the
paper records of transactions at the Huskie Closet this semester and use them to create an Excel
sheet to track the frequencies of student visits using Z-IDs and dates of their transactions. After
entering all transactions, sorted by Z-ID and transaction date, I was able to sort the transaction
list by Z-ID and look for trends in shopping frequencies within students. I would use the answers
from interview questions to determine why regulars at the Closet returned as often as they did. I
would also use the answers of students I did not recognize to gauge if the Huskie Closet was able
to meet their expectations and/or needs.

RESULTS, LIMITATIONS, AND IMPLICATIONS

By creating an Excel sheet and inputting the data tracked by the Huskie Closet, I was able
to identify the frequency of students visits and what specific students visited (per their Z-ID).
This allowed me to identify three different groups of students shopping frequencies: students
who visit 3 or more times a month, students who visit once or twice a month, and students who
visited once and did not return. Up to this point in the Fall 2022 semester, the Huskie Closet has served 130 students. Out of those 130, students who visited once and did not return made up 46.2%. Students who visited one or two times a month made up 40%. Out of the students served this semester, 13.8% visited three or more times a month. Those amongst the sixty students this semester that did not return after their initial visit to the Huskie Closet, may have done so for the several reasons.

Through informal interviewing, I was able to identify a sub-set of students that use the Huskie Closet primarily to browse the new stock for any clothing they feel would make a good addition to their current wardrobe. This group of students also included students who were visiting another program through the university, the Huskie Pantry, and stopped into the Closet after gathering their groceries. I could identify more of the Huskie Closet’s regular visitors in those visiting after shopping at the Huskie Food Pantry, however those visiting just to browse were more likely to be students visiting 1-2 times a month or those who did not return after their initial visit.

Those that did not return may have done so for a myriad of reasons, some of which I was able to identify through talking with student visitors. Common complaints about the Huskie Closet included that the selection was not great and lacked a variety of clothing that would allow students to feel confident. While asking students about their experience shopping at the Huskie Closet, I found that some students I did not recognize as regulars stated they had a hard time finding a selection of clothing they liked. Currently, the Huskie Closet maintains their pants and shirts on bookshelves, making it difficult for students to browse. On a few occasions students
expressed they felt guilty for disheveling clothing at the Huskie Closet. This often costs volunteers time having to refold to maintain the store.

**Limitations**

While using the records created by the Huskie Closet to create my Excel spreadsheet, I was limited by the data provided. Z-IDs of student visitors does not allow me to identify each students’ age, race, socioeconomic status, or if they are international/non-traditional students. This makes it harder to identify commonalities within the three frequency groups that I identified. I had to rely on my observations of regular shoppers at the Huskie Closet to identify the needs of the students visiting three times or more a month on my Excel spreadsheet. Due to the Huskie Closet being a newly established program, there was no data gathered on measurement of the Closet’s ability to make needed clothing accessible to the students of NIU. The Huskie Closet uses a paper suggestion box that during my volunteer time remained empty, and there was no digital database of student opinions of the Closet.

To remedy this, I asked students about their opinion and experience at the Huskie Closet through casual conversation. During my conversations with students, I prioritized maintaining casual conversation on students’ opinions of the Huskie Closet in order to get a truer sense of their thoughts, rather than prioritizing all questions be answered by every student. This limited the amounts of answers I had for every question, but it allowed me to get a more natural response to my questions from students. Informally interviewing students proved to be difficult. I found that a lot of students especially if arriving with a friend were a little shyer in explaining their reasoning for visiting. This was consistent with both male and female students, however I found more men answered that they were just browsing for clothing. This may be due to similar
reasoning found by Loftin on students’ feelings of shame or embarrassment with clothing insecurity or because they wanted a more private shopping experience.

**Implications**

After organizing the Huskie Closet transactions sheets, I was able to notice a trend in visits by students. I then identified three separate groups that these different frequencies of visit could fit into: students that visited once and did not return, students that visit once or twice a month, and students that visited three or more times a month. Those who left and did not return did not have their expectations met by the Huskie Closet and out of all three categories of frequency in visits, those who did not return were the largest category at 40%.

As the Huskie Closet creates its questions to be answered through performance measurements, it will be important for them to include a diverse group of students in deciding which data points will be measured when monitoring these measurements. This will allow for students to ensure that data points used for improvement of programming will include areas they deem are underserviced at the time. Using the CART principles to create performance measurements will allow the Closet to tailor their plans for measurement in their current capacity. It will fall to the duty of those overseeing the Huskie Closet to ensure that any performance measurement done is consistent and includes those identified points of data.

Moving forward, it will also be critical for the Huskie Closet to begin gathering feedback data as well as engagement data. Identifying what students are using the Huskie Closet services for will allow those facilitating the program to better tailor it to the needs of students. Feedback
data will allow the Huskie Closet to gauge its current performance in the opinions of students, as well as compare it to past data.

**RECOMMENDATIONS**

My recommendations for performance measurement improvements at the Huskie Closet would include internal benchmarking. As the Huskie Closet is in its early age of operation, it would be beneficial to note how similar organizations are measuring their performance, to create a similar model for the Closet. The Huskie Closet will also have to set perimeters for who and how performance measurement data is collected to ensure that it is consistent and uncorrupted. It will also

Based on my research on performance measurement for low-capacity organizations, my recommendations for the Huskie Closet include that an Excel sheet for the current semester be created to track transactions at the Closet and Z-IDs of visitors. I recommend this for the Huskie Closet because a shared Excel sheet that could be opened on any staff members computer at the Closet would allow them to create a database of past and current transactions allowing them to better predict needs for upcoming years. This would also allow for more concise record keeping, as well as create a database of students to survey for performance measurement, invite to upcoming events and identify students’ various needs of students visiting the Huskie Closet.

Furthermore, I recommend this Excel sheet be referenced to reach out and survey students who did not return to the Huskie Closet after their initial visit to understand what improvement must be made to the Huskie Closet to expand the audience they serve. I recommend this survey be promoted not only by the Huskie Closet but in collaboration with
other student organizations to reach a wider audience. Currently the Huskie Closet is promoted through the NIU NNGO department’s Instagram page, making it harder for students to engage with the program outside of hours of operation. I recommend the Huskie Closet create their own social media page and use it to engage with the NIU student body, as well as attend non-NNGO events to promote the Huskie Closet’s services.

I also recommend the creation of a digital logbook through Google Forms or Excel to track the complaints and needed or requested items from students. In my time volunteering, I found that students voiced their opinions most at the transaction stage of stopping at the Closet, allowing staff to gain insight into students’ needs after they have had the full shopping experience the Huskie Closet has to offer. Creation of a trackable database of student’s complaints and needs would allow the Huskie Closet to analyze which needs were unmet in students’ opinions and continually improve the organization. I also suggest the Huskie Closet use student volunteers from different backgrounds on campus to assist with filtering through the Closet’s current stock of clothing to create a better stock of clothing to serve student’s needs. These small changes may create improvements in the expectations of students.

Lastly, in developing performance measurements, I would recommend the Huskie Closet create a theory for change in collaboration with a student advisory committee for the Huskie Closet. This will allow consistent student input in the operations of the Huskie Closet. This would also allow for students to ensure the proper resources were being allocated to the program to allow for the Huskie Closet to meet student’s needs. Using this study as well as future measurements completed by the Closet will allow those conducting performance measurements to draw upon a past database of service.
REFERENCES


Huskie Closet Transaction Sheets, August 2022-November 2022