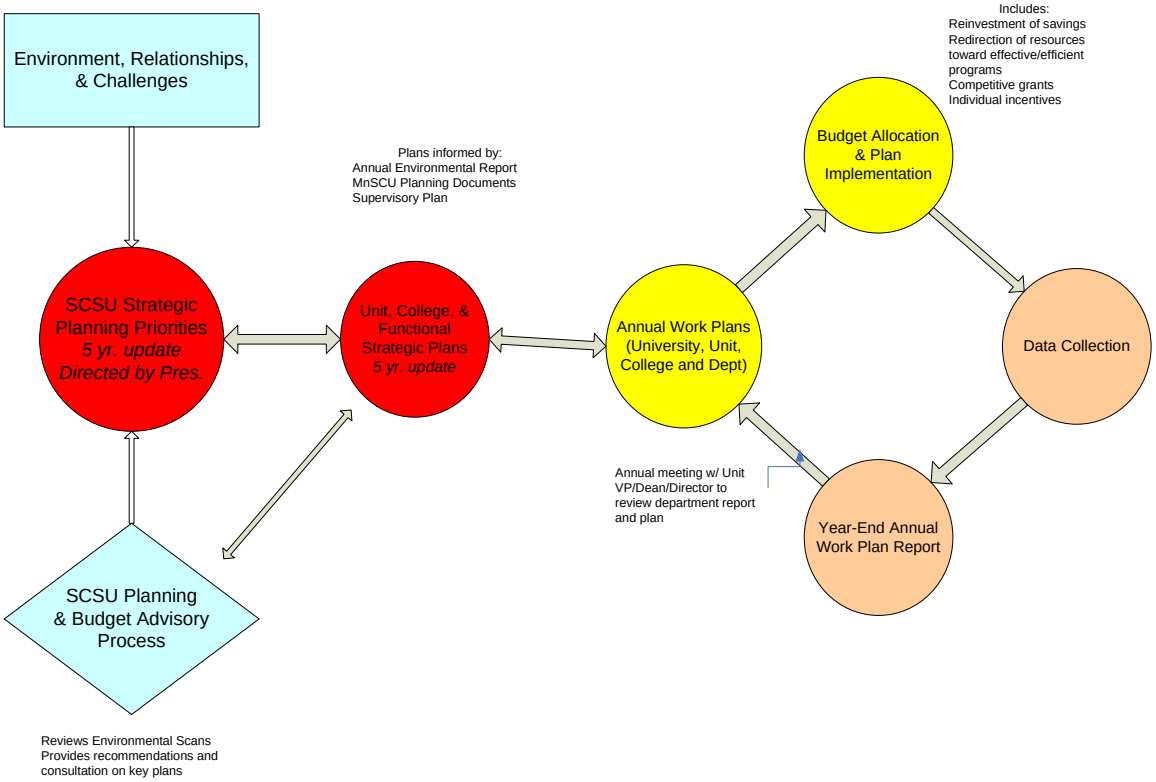Institutional Effectiveness and Accountability Model