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Strategies for Improving the Effectiveness of Internal Control Processes in Nonprofit Organizations

Annie Selorm Dumoga
Walden University

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Walden University

College of Management and Technology

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Annie Selorm Dumoga

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Review Committee

Dr. Marilyn Simon, Committee Chairperson, Doctor of Business Administration Faculty

Dr. Natalie Casale, Committee Member, Doctor of Business Administration Faculty

Dr. Theresa Neal, University Reviewer, Doctor of Business Administration Faculty

Chief Academic Officer and Provost
Sue Subocz, Ph.D.

Walden University
2022

Abstract

Strategies for Improving the Effectiveness of Internal Control

Processes in Nonprofit Organizations

by

Annie Selorm Dumoga

MAcc, Auburn University Montgomery, 2016

MBA Finance, University of Ghana, 2008

BCOM, University of Cape Coast, 2000

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

October 2022

Abstract

Some leaders of nonprofit organizations (NPOs) lack financial strategies to develop and implement effective internal controls for their financial health and the continuation of their organizations' provision of humanitarian services. The failure of leaders in NPOs to implement adequate internal controls results in insolvency, the inability to pay off debts, and threatens the ability to provide needed social services. Grounded in the Committee of Sponsoring Organization's internal control integrated framework, the purpose of this qualitative multiple case study was to explore strategies NPO leaders used to develop and implement effective internal controls for their organization's financial health and ability to provide humanitarian services. The participants were four chief finance officers of four different NPOs who were involved in establishing financial strategies to minimize exposure to misappropriations and enhance the detection of fraud. Data were collected using semistructured online interviews and reviewing the organizations' financial statements. Through thematic analysis, five themes were identified: (a) assessing financial strategies of NPOs, (b) NPOs framework and procedures, (c) mechanisms for ascertaining effective internal control strategies, (d) challenges affecting the implementation of strategies, and (e) proposed solutions to the challenges. A key recommendation is for NPO leaders to develop and implement adequate internal controls such as access restrictions and risk assessment, in addition to assuring high ethical values to fulfill their organization's mission and goals. The implications for positive social change include the potential for economic health within NPOs and the ability to provide necessary services for the communities they assist.

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Dedication

I dedicate this doctoral study to God almighty for his grace and mercies for bringing me this far. I also thank my family for their support.

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Section 1: Foundation of the Study

Adequate internal control is critical for the efficient and effective operation of nonprofit organizations. However, most nonprofits lack adequate internal control. Fraud incidents in the nonprofit sector are more prevalent than in for-profit entities (Scheetz et al., 2020). Moreover, fraud in nonprofits depletes available resources to advance the program and mission of the organization (Greenlee et al., 2007). Most nonprofit organizations (NPOs) leaders know that proper internal controls are essential to protect their organizations against fraud, embezzlement, and inaccurate financial reporting. It is crucial to understand how managers of NPOs can prevent and mitigate fraud incidents and what financial strategies nonprofit managers can use to implement effective internal control processes. Regardless of the size or mission of the NPO, management should put a high priority in place for essential internal financial control.

Background of the Problem

Effective internal control is critical for organizational development, performance, and growth. In 2020, the Association of Certified Fraud Examiners (2020) researched fraud in for-profit and not-for-profit organizations in 125 countries. The result shows NPOs reported 191 (p. 28) out of 2,504 (p. 4) fraud cases with an average loss of \$639,000 in revenues, while private organizations disclosed 883 fraud cases with an average loss of \$1.5 million (p.79). Moreover, one-third of the fraud occurred because of a lack of proper internal controls (p. 5). Implementing appropriate and effective internal controls is critical for the financial health and continuity of humanitarian services provided by NPOs (Snyder et al., 2017). The findings suggest that managers must

establish internal controls to achieve operational, reporting, and compliance objectives for their organizations (Turpen, 2015). The presence of anti-fraud controls will lower revenue losses to fraud and enhance the detection of fraud.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) integrated framework outlined 17 principles to implement internal controls in all organizations, including nonprofits (Turpen, 2015). Turpen (2015) further noted that managers must include all the 17 ideologies in the execution of the internal control. Tsay and Turpen (2011) investigated the impact of the control environment on internal control and acknowledged the size and type of not-for-profits affect the level of internal control. There is an increased need for internal controls because of changing economic conditions, and the use of the COSO internal control integrated framework can guide the internal control process (Aytaç & Çabuk, 2020). According to Littan (2019), the COSO internal control framework is the best standard for enhancing the quality of the organization's processes. The COSO internal control integrated framework is the conceptual framework for this study.

Problem Statement

NPOs constitute a significant target for fraud (McDonnell & Rutherford, 2018). In a study of 115 NPOs sampled between 2001 and 2012, there was a total of \$50 million (p. 39, Table 3) lost to fraudulent activities. Extrapolating from these data, 25% of NPOs cannot survive a significant fraudulent incident (Archambeault & Webber, 2018, p. 36). A foremost contributor to fraud in NPOs is the lack of adequate internal controls (Nuswantara et al., 2017, p. 592). The general business problem was that many NPOs

lack adequate and effective internal controls making them vulnerable to significant fraud and financial loss. The specific business problem was that some leaders of NPOs lack financial strategies to develop and implement effective internal controls for their financial health and the continuation of their organizations' provision of humanitarian services.

Purpose Statement

The purpose of this qualitative multiple case study was to identify financial strategies NPO leaders use to develop and implement effective internal controls for the continuation of their organizations' financial health and provision of humanitarian services. The target population was four chief finance officers of four 501(c) (3) organizations located in the United States that have more than \$50,000 in assets and \$100,000 in gross receipts and have demonstrated success in developing strategies in ensuring adequate internal controls. The social change implication is that by enacting appropriate integration of COSO internal control strategies, NPOs could prevent and detect inappropriate financial activities, protect donors, and enhance trust in their organization. Positive social change might include more donations and efficient use of funds to increase NPOs' ability to fulfill their missions to service communities' citizens.

Nature of the Study

The three methods for conducting scholarly research are qualitative, quantitative, and mixed methods (Saunders et al., 2016). Researchers use the qualitative approach to collect and analyze nonnumerical data to understand a phenomenon in-depth (Turale, 2020). In contrast, the quantitative method uses numerical data to characterize variables and test relationships between independent and dependent variables (Bloomfield &

Fisher, 2019), which was not the study's intent. Furthermore, a mixed methods approach is suitable when the researcher uses qualitative and quantitative methods (Ali & Qazi, 2018; Saunders et al., 2016). Since the qualitative method alone was appropriate for the study, a mixed methods approach was not necessary.

Three qualitative research designs considered for this study were ethnographic, phenomenological, and case study. Ethnographic researchers study people's culture (Saunders et al., 2016), which was not the study's intent. Nigar (2020) noted that phenomenological researchers study people's perceptions of their lived experiences. Since this study did not focus on the personal meanings of the individuals experiencing a phenomenon, the phenomenological design was not suitable for this study. The appropriate technique for this study was a case study since the intent was to generate an in-depth understanding of a complex issue in its real-life context (Yin, 2018). A single case study does not provide the opportunity for comparison among varying conditions across differing organizations (Yin, 2018). I chose a multiple case study to gain an in-depth understanding of strategies to improve the effectiveness of internal control processes in more than one nonprofit organization.

Research Question

What financial strategies do leaders of NPOs develop and implement to ensure effective internal controls for the organization's continuing financial health and provision of humanitarian services?

Warm-Up Questions

1. What is the mission of your organization?

2. What is your primary means of funding?

Interview Questions

3. What financial strategies do you have in place to ensure financial health and service continuity?
4. To what extent did you incorporate the COSO integrated framework (control environment, risk assessment, control activities, information and communication, and monitoring) to develop and implement your strategies for internal controls and the continuity of human services?
5. How do you assess the effectiveness of your internal control strategies?
6. What were the primary difficulties in executing your strategies to achieve strong financial health and service continuity?
7. How did your organization address the primary difficulties of implementing its strategies?
8. What else can you share with me about your organization's strategies to ensure effective internal controls for the financial health and the continuity of humanitarian services?

Conceptual Framework

The conceptual framework for this study was the COSO internal control integrated conceptual framework. The COSO was established in the United States by private sector organizations dedicated to guiding government and private entities in relevant aspects of organizational governance, business ethics, internal control, business risk management, fraud, and financial reports (D'Aquila, 2013; Olach, & Weeramantri,

2009). COSO was developed based on the recommendations of the Treadway Commission (Balakrishnan et al., 2019).

D'Aquila and Houmes (2014) explained the premise that effective internal control must consist of the five elements made up of 17 principles of the COSO's internal control integrated framework. These five constructs are control environment, risk assessment, control activities, information and communication, and monitoring. The effectiveness of the internal control depends on the 17 principles of the five elements. These principles include a commitment to integrity and ethical values and an assessment of fraud risk. It is realistic to expect that successful nonprofit managers will consider the 17 principles of the COSO to ensure effective internal controls for the organization's financial health to provide humanitarian services.

Researchers have conducted studies using the COSO framework as their conceptual framework. The framework is intended to offer a conceptual blueprint for NPOs (D'Aquila & Houmes, 2014). Aytaç and Çabuk (2020) explored internal control's effectiveness using the COSO integrated internal control framework. Similarly, Hermanson et al. (2012) assessed the effectiveness of internal controls in for-profit organizations in the United States using the COSO framework. Lai et al. (2017) also used the COSO framework and concluded that weak internal controls have a deteriorating impact on the nonprofit's financial performance. Siti and Siska (2015) used the COSO framework to explore the application of internal controls over social funds to reduce waste and enhance public confidence. Similarly, Snyder et al. (2017) used the COSO framework to research the cost of implementing nonprofits' internal controls. Rae et al.

(2017) also found the COSO framework useful in establishing association among the internal control elements. The COSO framework was therefore expected to be appropriate for the development of strategies for effective internal controls in NPOs.

Operational Definitions

The following terms appear within the context of this study:

Anti-fraud controls: Anti-fraud controls are the preventive measures on fraud incidents (Fitri, 2018).

Effective internal controls elements: Effective internal control elements are the five internal control components of the COSO framework (Hermanson et al., 2012).

Enterprise risk management (ERM): ERM is enterprise risk management is the comprehensive risk approach (D'Aquila & Houmes, 2014).

Fraud risk assessment: Fraud risk assessment is the gathering and analyzing risk based on a set of criteria (Miller et al., 2019).

Risk management: Risk management is the process of a company identifying and addressing risks that could impact its strategy and business operations (Trautman & Kimbell, 2018).

Assumptions, Limitations, and Delimitations

Assumptions, limitations, and delimitations are essential elements to assure the validity of the research. When researchers refer to validity, they mean credible research (Johnson, 1997). According to Theofanidis and Fountouki (2018), a researcher needs to grasp the fundamental principles which make a study acceptable. Overlooking any of these concepts jeopardizes the research.

Assumptions

Assumptions are factually unproven beliefs that a researcher acknowledges as genuine and are essential to any research (Leedy et al., 2019). The first assumption for this study was that data collection procedures are sufficient to obtain the correct insight into the NPOs' strategies. The second assumption was that participants clearly understood effective internal controls and provided accurate and honest responses to the interviews. The final assumption was that participants in the study were truthful in their responses. Purposeful sampling, voluntary participation, and assurance of confidentiality helped meet these assumptions (Gledhill et al., 2008).

Limitations

Limitations are concerns with the conduct of a study that contributes evidence to research outcomes but is out of the researcher's control (Munthe-Kaas et al., 2019). One limitation of this study is that participants may have withheld information. Relying on interview data in a case study could affect research findings when participants provide incomplete and biased responses to interview questions coupled with the researchers' biased interpretation of the data (Gist-Mackey & Kingsford, 2020; Yin, 2018). I used multiple case study to address participants' bias and use qualitative coding tools for thematic analysis to reduce the researcher's bias. In addition, a review of nonprofit documents and online databases further ensured accuracy and objectivity.

Delimitations

Delimitation is the research scope or boundaries (Soilkki et al., 2014) that the researcher sets for the study. I have set the delimitation in this study to reveal strategies

for effective internal control processes in NPOs who have successfully developed strategies with adequate internal controls. Therefore, NPOs with effective internal control strategies are targets to participate in this study. Additionally, participants were leaders in 501(c) (3) organizations located in the United States with more than \$50,000 in resources and \$100,000 in gross revenue.

Significance of the Study

Contribution to Business Practice

Effective financial strategies are among the most critical tools that NPOs leaders can implement to keep their organization viable (Lu et al., 2019). Lack of effective internal control in NPOs could result in misappropriations that obstruct the growth and continuity of philanthropic services. The study findings may be valuable to NPOs, donors, and people and entities dependent on humanitarian services. NPO managers may be able to use the results to develop and implement appropriate internal control elements that could enable continuity of charitable services and job opportunities to improve NPOs business models for reducing costs and increasing key business processes' effectiveness.

Implications for Social Change

Some effects of fund misuses and embezzlements are donor mistrust (Bebman, 2019), job loss, donation reduction (Liu, 2019; Tremblay-Boire & Prakash, 2017), and unsustainable programs. Donors who are assured that the NPOs contribute to managing their contributions appropriately could be motivated to increase or maintain their philanthropy. The application of recommendations from this study could, therefore,

prevent or mitigate these adverse effects and instead strengthen NPOs' ability to benefit communities' citizens and enable NPOs to provide needed services.

A Review of the Professional and Academic Literature

The purpose of this study was to identify financial strategies NPO leaders use to develop and implement effective internal controls for the continuation of their organizations' financial health and provision of humanitarian services. In this literature review, I synthesized information from various sources related to the financial health of NPOs. The conceptual framework guiding this study is the COSO internal integrated framework.

The literature review includes the analysis of peer-reviewed journals, books, websites, and government reports on NPO, fraud, and internal controls, peer-reviewed articles, dissertations, and books related to this study. I used resources available through Walden Library's databases, ScienceDirect and Google Scholar. The systematic approach to the literature review began with using keywords related to the research question, including *internal control*, *effective internal control*, *financial strategies in nonprofits*, *strategies in nonprofits*, *nonprofit financial strategies*, *COSO framework*, *COSO*, *COSO internal integrated framework*, *types of fraud*, *fraud in nonprofits*, *risk management*, *implementing internal control*, *ERM*, *nonprofit organizations*, *nonprofits*, *nonprofits*, *whistleblower*, *accountability*, *segregation of duties in nonprofits*, and *not-for-profits*. I used Crossref and Walden University Library peer-reviewed tool to verify that the literature was peer-reviewed. A total of 265 references and 221 peer-reviewed articles, 13

books appear in this review. The percentage of peer-reviewed articles in the literature review published between 2018 and 2022 is about 68%.

Literature Review Organization

The literature review section has several subsections. It begins with an introduction, which includes information about the literature search strategy. The following paragraphs consist of the context of the business problem and include a brief description of the purpose of the study and themes such as internal control, fraud, strategies, and financial sustainability to promote efficient and effective financial operations.

Throughout the literature review, I compared and contrasted different points of view and relationships between previous research and findings with this study. The first theme, COSO integrated internal control framework, includes a critical analysis and synthesis of the conceptual framework I selected for my research. I also used theories from relevant literature on the topic of internal control strategies that support and contrast. Some of the backing and contrasting views are SOX, fraud diamond theory, and fraud scale theory.

The second theme, fraud, starts with a brief overview of fraud in the nonprofit sector and the consequences if management does not put measures to prevent or minimize it. The third and final themes for discussion are strategies and financial sustainability to promote business continuity. The theme starts with a general debate on strategy as it relates to financial sustainability.

The Context of the Business Problem

The purpose of this qualitative, multiple case study is to identify financial strategies NPO leaders use to develop and implement effective internal controls for the continuation of their organizations' financial health and provision of humanitarian services. The approach to developing an understanding of this phenomenon is a multiple case study. The findings from this study might guide effective internal control strategies from nonprofit leaders' viewpoint.

In addition, this research result might provide insight into the development of appropriate strategies for preventing fraud in the nonprofit sector. The potential for social change rests in developing strategies to enhance the internal control processes, which impacts resource availability to support nonprofit programs. The appropriate strategy might equip leaders with the skills to ensure adequate internal controls. Business practices might improve by identifying appropriate strategies resulting in better financial management, financial sustainability, and business continuity.

The COSO Integrated Internal Control Framework Concept

Theories are ideas, concepts, and themes that present a systematic view of phenomena (Kivunja, 2018). A theoretical framework consists of a series of theories or thoughts of experts in the field of study. The theoretical framework plays an important role in providing a lens through which the researcher addresses the research question (Berdanier et al., 2020). In essence, a theoretical framework includes what experts in a field of study articulate about the research question and how to solve that problem. The

theoretical framework shed light on how the researcher formulates the research question and findings on some aspect of the data.

There are several theories and concepts in various fields that researchers use to support their work, but researchers primarily select familiar and comfortable frameworks (Berdanier et al., 2020). Moreover, multiple theories are the acceptable norm in a single study. Most firms use the COSO internal control framework to assess their internal controls' effectiveness (Rubino et al., 2017). The theoretical framework appropriate for this study is the 2013 COSO Integrated Internal Control Framework, depicted in Figure 1. COSO provides organizations with an effective and efficient means to develop systems of internal control that adapt to business and operating environments, mitigate risks to acceptable levels, and support sound decision making (Lawson et al., 2017).

Figure 1

Objectives and Components of the Updated Framework



Note. Adapted from COSO Internal Control-Integrated Framework by D'Aquila, (2013).

The COSO cube is an educational tool in the public domain so I did not need to obtain permission to use the COSO cube.

COSO is an independent, private sector initiative sponsored together by the following organizations: the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), Financial Executives International (FEI), the Institute of Internal Auditors (IIA), and the Institute of Management Accountants (IMA) (Lawson et al., 2017). COSO provides expertise on thought leadership and internal control guidance, enterprise risk management, and fraud prevention. COSO formed the 1992 internal control-integrated framework which was used by several firms to evaluate their firms internal control design and effectiveness. However, the business environment has changed considerably since the 1992 framework. There has been advancement in technology and extensive outsourcing activities in

business. The disruptions in the business environment heightened business risk and increased the demand for governance and accountability (Udeh, 2019).

In 2013, COSO updated the framework to reflect the changes in the current operating business atmosphere to facilitate the development and assessment of effective internal control and ease of application to business activities. The 2013 framework was an improvement on the 1992 framework (Lawson et al., 2017). Udeh (2019) commented that managers that perceive value in having effective internal control may likely adopt the 2013 framework. Lack of strong internal control leads to misallocation of resources, corruption and poor performance of public organizations (Gupta et al., 2013). Consequently, inferior public services increase division in the society and decreased financial health.

The 2013 framework maintained many of the key features of the 1992 framework, including the five internal control components (Lawson et al., 2017). However, the major addition were the 17 principles (See figure 2) underlying each of the five components. The purpose of updating the 1992 framework is not to impose additional burden of achieving effective internal control but providing guidance to management on how to achieve all the five components in their operation (D'Aquila, 2013). The framework has potential of ensuring an effective internal control of organizations (Udeh, 2019). Firms apply the 2013 framework to their financial and compliance objectives (Lawson et al., 2017). Various authorities have noted the importance of internal controls in the firm's financial reporting process. According to Gupta et al. (2013), the effect of internal control on the various aspects of the organization have become topic of interest to academics,

firms, auditors, and regulators. Moreover, an effective internal control enhances oversight and eliminate misappropriation (Nor et al., 2017).

The five components are control environment, risk assessment, control activities, information and communication, and monitoring (Gupta et al., 2013). The COSO internal control system is effective in ensuring maximum and efficient use of resources to avoid waste. Managers can measure their organizations effectiveness regarding their resource management and safeguarding assets through internal controls. As depicted in Figure 1 the entity, divisions, operating units, and function in the organization must implement the internal control components in their operating, reporting and compliance functions as depicted in Figure 1.

The control environment is the basis for developing internal control systems (COSO, 2013; Junusi, 2020). The control environment consists of policies, procedures, and management tone. The second component is risk assessment. The risk assessment component involves identifying and analyzing risks that distract the organization's internal control process. Control activities, the third component, are the policies and procedures established in the organization to ensure compliance in addition to consistency in operation and reporting. Information and communication are critical in an organization's daily operations (D'Aquila, 2013). Effective communication and accurate information are crucial for operational efficiency and effectiveness. Monitoring includes continued evaluation of processes and procedures to ensure compliance and operational excellence. According to the updated COSO framework, effective internal control has all

the five components present and functioning with no major deficiencies (D'Aquila, 2013).

The control environment establishes the tone of the organization by influencing employee behavior and serves as a basis for the remaining internal control components (Geiger et al., 2004). The control environment includes integrity, ethical values, the attitude of management, professionalism of employees, allocation of power and responsibilities, competence, and management philosophy (Rubino et al., 2017). Geiger et al. described the control environment as having integrity and ethical values, commitment to competence, Board of Directors or audit committee participation, management philosophy and operating style, organizational structure, assignment of authority and responsibility, and human resources policies and practice. Moreover, a weak control environment permeates through other internal control components rendering them ineffective as well (Klamm & Watson, 2009). Ha Le and Tran (2018) found that the control environment presents the most substantial impact on an organization, followed by control activities, information, and communication in that order. However, a firm's control activities which include segregation of duties, authorization, and approval, may prevent misappropriation and collusion tendencies with external parties. Management needs to control activities to handle the risk of fraud. In an NPO, management is expected to behave with integrity and honesty as exemplary to employees.

Risk assessment consists of identifying and managing risks relevant to the preparation of financial statements presented in conformity with generally accepted

accounting principles (Geiger et al., 2004). Managers should assess their risk level and consider investing in their risk management training programs to equip personnel to appropriately identify and handle emerging risks (Aksoy & Mohammed, 2020). Kondrashova et al. (2019) noted that a risk-oriented approach to internal control helps identify risks and document the risk map of the firm. Firms should consider risk management as a means of maximizing opportunities and reducing potential losses associated with undesirable events. Further, internal control procedures minimize risks; thus, managers should distinguish the type of risk deviations for the established rules from accounting and reporting data.

Control activities include performance reviews, information processing, physical controls, and segregation of duties (Geiger et al., 2004). Separation of duties among works regarding financial activities is critical (Vasile & Croitoru, 2018). Control activities are basic rules, regulations, and policies for operational efficiency and effectiveness towards organizational goals to reduce the risk of loss (Chowdhury, 2021). State governments take primary responsibility for regulating nonprofit organizations. NPOs must register with the state by filling out an application and a charter state the control activities that guide the everyday decision making of employees in the performance of their responsibilities and duties.

According to Rubino et al. (2017), firms use information technology widely, and organizations are vulnerable to fraud activities through the internet. Information technology has become an essential component of organizations' processes. Thus, every organization needs effective internal control regarding information technology system

that meets the need of the organization (Haislip et al., 2015). Organizations with strong internal controls have the potential to navigate high technology risks more effectively than organizations with weak internal control.

The effect of weak internal controls surrounding information technology is well documented (Li et al., 2012). For instance, Klamm and Watson (2009) and Klamm et al. (2012) found that a) firms with information technology reported significant total deficiencies in internal controls, b) information technology-related deficiencies take more time to remediate, and c) firms with weak internal controls regarding information technology are more likely to report misstated financial statements. In addition, weaknesses in information technology are detrimental to the firm's ability to forecast future earnings as firms with weak internal controls regarding information technology make less accurate management forecasts than firms that have effective information technology internal controls (Li et al., 2012). NPOs financial sustainability and continuity is endangered when management fails to safeguard internal controls regarding their technological infrastructure.

Monitoring consists of assessing the design and operations of controls on a timely basis and taking necessary corrective actions (Geiger et al., 2004). Management needs to implement monitoring systems based on COSO principles that are transparent and accountable (Junusi, 2020). Monitoring activities ensure the outstanding performance of internal control (Chowdhury, 2021). Monitoring activities guarantee that control activities are functioning (Rae et al., 2017).

Figure 2 depicts the five components with the 17 principles. D'Aquila (2013) included an explanation of all the 17 principles. Accordingly, the updated framework provides a more detailed description of the control techniques and how to categorize them. Though the 17 principles assist managers in the application of internal control, the five components are still the requirement for effective internal control.

Figure 2*The 5 Components and 17 Principles of Internal Control*

5 components	17 principles
Control environment	1. Demonstrates commitment to integrity and ethical values 2. Exercises oversight responsibility 3. Establishes structure, authority, and responsibility 4. Demonstrates commitment to competence 5. Enforces accountability.
Risk assessment	6. Specifies suitable objectives 7. Identifies and analyzes risk 8. Assesses fraud risk 9. Identifies and analyzes significant change
Control activities	10. Selects and develops control activities 11. Selects and develops general controls over technology 12. Deploys control activities through policies and procedures
Information and communication	13. Uses relevant information 14. Communicates internally 15. Communicates externally
Monitoring activities	16. Conducts ongoing and/or separate evaluations 17. Evaluates and communicates deficiencies

Note. Adapted from COSO internal control-integrated framework by Foster & Schandl, (2019).

The COSO internal control integrated framework guides an organization's policies and procedures process. Chang et al. (2020) identified the Committee of Sponsoring Organizations (COSO) as one of the existing frameworks and standards for effective internal control. The framework improves on the organizations' accounting procedures and accountability (Lawson et al., 2017). When government-mandated reporting controls for NPOs, it required the COSO framework (Graham, 2007). Janvrin et al. (2012) concluded that COSO developed the framework to enhance current operations' internal control systems.

Zuber and Andersen (2020) examined internal controls used to determine and deter fraud in nonprofit organizations. Zuber and Andersen found that some nonprofits use some form of internal control to prevent and detect fraud. The researcher used the COSO integrated framework as the lens through which to resolve the fraud issue. They compared the financial impact of fraud and the methods used to prevent and detect fraud across nonprofits in the United States and Canada. Zuber and Andersen's findings are beneficial to nonprofit managers responsible for implementing internal controls to deter and detect fraud. Zuber and Andersen emailed the surveys to randomly selected U.S. nonprofit emails purchased from GuideStar, while the randomly selected Canadian nonprofit emails were purchased from CharityCan. The sample selected for the study included nonprofits that experienced fraud incidents or not.

Sari et al. (2018) and Zuber and Andersen (2020) approached their studies using the COSO framework. Sari et al. evaluated the warehouse's internal controls and concluded that the COSO framework provides effective internal controls and improves the overall process. Zuber and Andersen (2020) explored the COSO internal control framework as internal control strategies employed to deter and detect fraud in charitable organizations. The researchers found significant differences in internal control practices between organizations that have experienced fraud and ones that have not experienced fraud. Further, organizations that have experienced fraud have strengthened their internal control efforts compared to their counterparts that not exposed to fraud. Phuoc and Ngoc (2020) also investigated the effectiveness of the five components on internal control; and found that all five factors impact internal control effectiveness.

Daff and Parker (2020), Liao et al. (2014), and Velli and Sirakoulis (2018) used the multiple case study approach in their research. In their numerous case studies, Liao et al. (2014) found that continuous pressure to perform results in the organization's urge to pursue new challenging opportunities. The researchers performed within-case and cross-case analyses of three nonprofits and included descriptive statistics for demographics. Similarly, Velli and Sirakoulis (2018) used the convenience approach to determine two organizations for a qualitative multiple case study. Velli and Sirakoulis (2018) concluded that nonprofits engage in required government evaluation procedures for fear of losing government grants and funding. Organizations used performance measures on their financial, operational activities, and customer satisfaction. According to Yin (2018), multiple case studies yield a comparative result making replication possible.

I benchmarked many aspects of this study based on prior research. Daff and Parker (2020) conducted interview-based qualitative research and used thematic analysis to analyze data. Researchers manually coded the interview responses, which were audio-recorded and transcribed. Daff and Parker found that enhancing financial communications in nonprofits improve organizational outcomes. Contrary to Velli and Sirakoulis (2018), I will use purposive sampling to select four nonprofit organizations, 501(c) (3) organizations in the United States. Similar to Daff and Parker (2020), Liao et al. (2014), and Velli and Sirakoulis (2018), I will conduct a multiple case study. Daff and Parker (2020) analyzed their data using thematic analysis. I will also use thematic analysis to analyze my data.

Lai et al. (2017) investigated the impact of internal control on firm performance using the COSO framework. Their main aim was to measure the relationship between firm performance and material internal control weakness. They found that weak internal controls have an undesirable impact on firm performance and vary for each internal control component. However, they did not explore the strategies to ensure the internal controls are adequate.

Hermanson et al. (2012) assessed the effectiveness of internal controls in for-profit organizations in the United States. Hermanson et al. (date) used the COSO internal control elements consisting of the control environment, risk assessment, control activities, information and communication, and monitoring as independent variables and effectiveness of internal control as the dependent variable. Their finding shows that even though the participants rated control strengths relatively high, there are areas that need improvements, particularly evaluating management and override of controls. Hermanson et al. conducted a single quantitative case study; using the theoretical framework of COSO internal control conceptual framework similar to this study.

Nonprofit Organizations

A nonprofit is an organization that operates for the benefit of society and does not generate profit for individuals who govern it (Hopkins, 2015). A nonprofit is described as a 501(c) (3) organization if the primary mission is considered charitable, religious, scientific, literary, educational, or promote public safety, prevent cruelty to children or animals, or foster amateur sports competition (Frumkin & Kim, 2001). Nonprofits that are 501(c) (3) organizations are tax-exempt under the internal revenue code. Tax-exempt

nonprofits must use all financial resources to serve the public good and not distribute gains for personal benefits. Governments increasingly rely on nonprofits in providing public services to serve the people and advance public priorities through policy implementation (Lu et al., 2019). Lu et al. (2020) described nonprofits as critical players in democratic governance. Reheul et al. (2014) sampled nonprofits based on their asset value. I selected nonprofits based on the gross receipts and asset value.

Based on projections from U.S. Bureau of Labor Statistics data, the report, "Nonprofits: America's Third Largest Workforce" reveals that as of 2015, America's nonprofit sector is now the third-largest workforce among 18 major U.S. industries and is a significant industry in most states (Salamon & Newhouse, 2018). In 2017 the nonprofit sector employed over 12.4 million people (U.S. Bureau of Labor Statistics, 2020, May 14). According to the National Council of Nonprofits 2017 report, more than 1.2 million nonprofits in the USA contribute \$940 billion to the economy (Walters, 2019). Nonprofit's donations totaled \$410.02 billion, a 3% increase from the previous year (McKeever, 2018, November). Nonprofits intervene to save communities when local, state, and federal governments cannot provide the people's basic needs (Nodoushani et al., 2019). Governments have increasingly contracted social services responsibilities to nonprofits (Jing & Hu, 2017). Collaboration with the government strengthens nonprofits' central capabilities and improves collective responsibilities. Moreover, charities need to remain accountable for their activities (McDonnell, 2017). NPOs keep increasing in number and revenues and require effective strategies to remain accountable and prevent misappropriations.

The nonprofit sector is diversified widely with varying regulations depending on the NPOs jurisdiction. Campbell and Lambright (2017) identified three institutional funders, private foundations, public charities, and local governments. In the United States, the government is the critical player in the health of NPOs; however, regulation of NPOs varies at the state level (Pettijohn & Boris, 2018). There is nonprofit segregation in the sector by strategies, revenue sources, and operation efficiency (Ecer et al., 2017). Polanco and Snow (2018) also noted the variations in nonprofit business models. One of the primary ways nonprofit managers ensure confidence is through appropriate accounting and reporting practices (Hyndman & McMahon, 2011; Reheul et al., 2014). NPOs are classified and the federal government is responsible for their financial health while regulated at the state level as such NPOs ensure confidence through proper accounting practices.

Management of NPOs needs to solidify their financial health using effective internal controls. According to Ecer et al. (2017), traditional nonprofits are better at raising donations than efficiently managing expenditures. Regulators are increasingly concerned with the quality of financial reporting and disclosure in the third sector, mainly in part due to recent instances of fraud, misuse, and abuse of resources (Peterson, 2018). In addition, Schloderer et al. (2014) discovered that NPOs' reputation plays a role in their financial health. NPOs have suboptimal tendencies to achieve their overall objectives in the long run if management exposes the funds raised to misappropriations.

Nonprofits are operated based on certain assumptions and principles. A belief is that nonprofit managers lack incentives to manage resources efficiently because surplus

funds do not benefit them (Mitchell & Calabrese, 2019). Moreover, society delegates exclusive and expensive activities to nonprofit organizations to accomplish (Weisbrod, 1988). Nevertheless, the standard theory of managing nonprofit funds is based on trustworthiness (Hansmann, 1980); however, there is the risk of exploitation when nonprofits take donations from others and cannot use undistributed funds for themselves (Mitchell & Calabrese, 2019). The assumptions and principles upon which NPOs operate expose them to a high risk of misappropriation.

Internal Control

Internal control is “a process effected by an entity's board of directors, management, and other personnel designed reasonable assurance regarding the achievement of objectives; effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations” (Graham, 2007, pp. 18-19). Internal control is a process and procedures management put in place to provide effective and efficient operation to ensure compliance with policies and regulations (Petrovits et al., 2011). According to COSO (2013), internal control consists of five integrated components: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, (5) monitoring activities. Internal control is designed to provide adequate assurance regarding achievements in terms of operational effectiveness and efficiency, reliability of financial information, and compliance with applicable laws and regulations (COSO, 2013; Foster & Schandl, 2019). No two organizations are expected to have the same internal control process because of differences in size, objectives and functions (D’Aquila, 2013; Lartey et al., 2020). The

effectiveness of internal controls varies across industries. The nature and size of organizations also have a role to play in their internal control choices.

Effective internal control continues to be the focus for regulators, firms and auditors (Udeh, 2019). Internal control is more effective among organizations that practice preventive measures (Lartey et al, 2020). An organization with an effective internal control system can potentially enhance financial performance (Kabuye et al., 2019). Further effective internal controls guarantee accurate actions for every activity and prevent errors (Dangi et al., 2020). In addition, weak internal control is a potential opportunity for fraudulent activities (Gallagher & Radcliffe, 2002). Despite the varying internal control processes all organizations seek to prevent financial loss or misappropriation of funds.

Internal controls are essential to help safeguard an organization and minimize risk to its objectives. This researcher intends to reveal strategies for improving the effectiveness of internal control systems. Internal controls that fail to guarantee achieving organizational goals are inadequate (Bruwer et al., 2018). Internal control system is one of the critical factors and integrity and quality leadership that impact accountability (Aziz et al, 2015). Lack of adequate internal controls could potentially cause conflict and confusion in organizations (Owusu-Ansah, 2019). Owusu-Ansah concluded that the accelerated change in the current business environment necessitates accompanying changes in the internal control settings, which may help resolve some of the man problems in organizations. Some benefits of internal control are efficiency, control risk of business loss, and increased trustworthiness of financial statements (Chowdhury, 2021).

Lack of effective internal control can result in confusion and suboptimal achievement of organizational objectives.

Inadequate and weak internal control could also impact financial statements' quality (Bandiyono, 2020; Roberto da Cunha et al., 2019; Setyaningsih et al., 2021). Agbejule and Jokipii (2009) noted that practitioners' awareness of factors that drive effective internal control is essential. A substandard internal control may reduce fraud but not yield substantial results because the internal control is still weak (Lestari et al., 2019). The COSO internal control integrated framework was developed to guide the structure of an effective internal controls (Lin et al., 2018). COSO explicitly points out that reliable financial reporting, one of the three internal control aims, also applies to NPOs (D'Aquila & Houmes, 2014). The internal control framework applies to all NPOs because the current economy expects more from the limited resources of NPOs. Poor internal controls impact the organization's financial health, and the COSO internal control framework can guide management and strengthen their internal control. A study is needed to reveal effective strategies NPOs have used for internal control.

Strong internal controls help organizations achieve several organizational goals. Internal controls help the organization accomplish its mission; however, organizations are less likely to achieve their goals if internal control is poor (Hevesi, 2005). One study researched the relationship between internal control and financial efficiency (Chowdhury, 2021). The researchers found a strong correlation between internal control and financial efficiency. Ayagre et al. (2014) found that financial efficiency depends on the well-designed control and monitoring system. Internal control has successfully created a solid

platform for efficient financial performance. Ma and Ma (2011) investigated the impact of the COSO framework on government audits. They concluded that internal control enhances the quality of employees and government reporting systems. Abiola and Oyewole (2013) found a strong relationship between internal control and fraud detection in the banks. Wood and Brathwaite (2013) concluded with the organizations studied that internal control are effective and secured for cash and adequate to prevent fraud and unintentional errors of employees.

There is a strong relationship between internal control and financial health of an organization. As noted in Andersson et al. (2016), nonprofits stakeholders are determined to improve organizational performance. Pettijohn and Boris (2018) described the federal oversight over NPOs as weak; hence, strengthening the state's role in regulating their NPOs. Nodoushani et al. (2019) concluded that the nonprofit sector is looking up to the for-profit sector for strategies to resolve their operational hurdles. Adopting business management practices could improve organizational efficiency and capacity (Ecer et al., 2017); however, nonprofits are not equipped to operate business-like (Lu et al., 2020). Abu Khadra and Delen (2020) concluded that nonprofit governance is an essential factor in fighting fraud. Nonprofits need to formalize their internal controls and institutional procedures according to administrative reporting and documentation requirements related to government evaluation and regulation processes (Lu, 2015). There has been increasing investigation on nonprofit performance indicators (Polanco & Snow, 2018) except for nonprofit management's internal control strategies. Nonprofit organizations serve their

communities to ensure they provide basic needs for better livelihood. Organizational performance is enhanced when managers strengthen internal control.

Managements' Responsibility in Implementing Internal Control

It is the responsibility of nonprofit management to put in place internal controls (Vasile & Croitoru, 2018) to minimize fraud incidents. The internal control is associated with procedures implemented by management to operate. The purpose of internal control is to ensure effective and efficient operation in the overall organization. According to Lartey et al. (2020), preventive, detective, corrective, and directive controls are good compliance elements. However, preventive measures are more effective and cost effective than detective measures.

Risk management is key in internal control implementation. Management needs to identify and address risks in their strategy and business operations (Trautman & Kimbell, 2018). Managing risk holistically enhances the organization's financial benefit. Fraud experts revealed that only a small portion of fraud is revealed as such prevention is critical (Fitri, 2018). Albrecht et al. (2012) suggested two steps managers can implement to ensure effective fraud prevention measures. The first step is honesty and high codes of ethics culture. The second step is performed risk assessment of fraud and develop controls to reduce the risk and the opportunities of fraud. According to DiMaggio and Powell (1983), organizations tend to model themselves after similar organizations in their industry perceived as more successful. Management must have a risk map of the risk identified in their strategy and operations and put measures in place to reduce the risk level to a tolerable level. Management must research their industry for best practices of

what other successful organizations are going about their risk management profile in their industry.

Contrasting Theories

The different theories in this paragraph provided different lenses from which each researcher conceptualizes the problem to find a resolution. Lai et al. (2017) used the COSO framework to conclude that weak internal controls negatively impact the nonprofit's financial performance. On the contrary, Ahmed and Muhammed (2018) used the agency and contingency theory to examine internal control's effect on a firm's financial performance. Iwu et al. (2015) also used the concept of effectiveness and sustainability to explore the non-financial and financial criteria that influence the effectiveness and sustainability of NPOs. Mack et al. (2017) argued that NPOs need a specific theoretical plan to effectively operate and discharge their responsibilities. DiMaggio and Powell (1983) used the resource dependency theory to posit that implementing standard mandatory internal controls for nonprofits will increase cost and inefficiency. Researchers used a variety of approaches to understand the various aspects of the nonprofit sector.

Supporting Frameworks

There are a variety of frameworks that support the COSO internal control framework. The first is the Committee of Sponsoring Organization of the Treadway Commission Enterprise Risk management (COSO ERM). Dorminey and Mohn (2007) explored the (COSO ERM) within the nonprofit sector. Accordingly, the nonprofit sector's enterprise risk management (ERM) should not be identical to the for-profit

approach because the for-profit objective and measure of success are different. Dorminey and Mohn support the implementation of the COSO ERM framework in both the for-profit and the nonprofit sectors. However, management should use different implementation approaches because of the differences in for-profit and nonprofit objectives. Not-for-profit perform risk measurement based on mission accomplishment and less on financial measure. COSO's ERM framework is comprehensive and supports risk avoidance, acceptance, sharing, and reduction, while COSO's internal control integrated framework deals with risk reduction (D'Aquila & Houmes, 2014). The COSO ERM framework is a risk management guide for organizations. As risk management is key in crafting an effective internal control this framework is also relevant for organizations to explore and use in their internal control implementation process.

The second supporting framework is fraud risk management. Fraud risk management is essential in preventing, detecting, and responding to fraud, as well as monitoring and evaluation (Carlton & Larimore, 2021). Risk management informs organizations of their vulnerable areas and how to take control. Fraud risk constantly evolves, so monitoring the shift is vital to understanding how it has shifted and whether fraudsters have identified the vulnerability. The fraud risk journey is not a one size fit but different for each organization. Managers should customize anti-fraud strategies to suit their specific needs. Risk management is essential in public organizations towards organizational achievements (Kong et al., 2018). Carlton and Larimore (2021) recommend managers start a fraud risk management strategy in their establishment.

Management should enforce best practices and significant guidance personalized to their organization's needs.

The third supporting framework identified is the Sarbanes-Oxley Act of 2002 (SOX). In 2002, the government passed the Sarbanes-Oxley Act of 2002 (SOX) to fortify internal controls regarding financial reporting (Haislip et al., 2015; Klamm et al., 2012). Accordingly, auditors and managers must assess the effectiveness of internal control, report any material weaknesses in management reports on internal control and describe the organization's internal control over financial reporting as ineffective. SOX critics posit that the law is costly, burdensome, unnecessary and try to call for its appeal (Murray, 2013; Niskanen, 2006). Supporters of the SOX framework noticed how it has reshaped and increased the number of firms reporting adequate internal controls (Klamm et al., 2012). Meaning, the quality of internal control has improved significantly because of SOX implementation (Haislip et al., 2015). According to Beneish et al. (2008), firms that reported material weakness in internal control experienced a significant decline in their stock price. An indication that the market does attach value to effective internal controls.

Fraud

Fraudulent activities are on the rise. Fraud is a serious threat to an organization and should be prevented as early as possible (Fitri, 2018). The fraud landscape, including tactics used to defraud, has changed significantly because of technology (Ozili, 2020). According to Greenlee et al. (2007) fraud is easily permeated in nonprofit organizations. Association of Certified Fraud Examiners (2020) identified three primary categories of

occupational fraud. These categories are asset misappropriation, corruption, and financial statement fraud. Asset misappropriation involves employee stealing and using the organization resources. While financial statement fraud is the intentional material misstatement in the organization's financial statement. Finally, corruption includes bribery, conflict of interest, and extortion. Rechtman (2019) also noted collusion, management override, and falsified documentation as the different types of fraud. NPOs are easily exposed to occupational fraud.

The nature of fraud is important to understand. According to Rechtman (2019), fraud is characterized by concealment collaboration among management, employees, or third parties, false documentation, or management override. There are different forms of fraud and management must recognize their existence and find effective strategies in mitigating them (Rashid et al., 2022). Archambeault et al. (2015) investigated the nature of fraud in the nonprofit sector. Accordingly, individuals can perpetuate fraud inside and outside the organization. Archambeault et al. classified occupational fraud into three: corruption, asset misappropriation, and financial statement fraud. Financial statement fraud is one of the biggest losses for businesses (Kopun, 2018). Financial resource constraint is positively related to financial fraud (An et al., 2018). Some level of fraud is present even where there are standard operating controls (Hashim et al., 2020). Despite the various nature that fraud is characterized financial statement fraud is the biggest loss to organizations, and there is some level of fraud even with the basic internal controls in place.

According to Archambeault et al. (2015), 60% of fraud occurs at the executive level. Many organizations instill the culture of fear of reporting negative information about the organization (Dorminey & Mohn, 2007). On the contrary, management is responsible for the prevention and detection of fraud (Fitri, 2018). However, most detected fraud goes unpunished because of a lack of regulatory resources (Greenlee et al., 2007). Scheetz et al. (2020) found that international nonprofit has significantly lower intentions to report asset misappropriation and financial statement fraud compared to those in the local nonprofits. Accordingly, management personnel is more likely to perpetuate material fraud despite good segregation of duties. The nonprofit sector is sensitive to fraud (Archambeault et al., 2015). Moreover, risk assessment is undervalued in the nonprofit sector and infrequently used of all the COSO internal control components (Applegate, 2019, May 1). However, risk assessment has the potential to reduce fraud incidence (Lestari et al., 2019). Improving internal control is one approach to curbing fraud incidents in the nonprofit sector.

Financial Strategies and Sustainability

Most NPOs have financial strategies in place to ensure continuity of services and programs. Nonprofit financial strategies impact nonprofit services quality, and internal control competencies are considered the most critical (Denison & Kim, 2019). Nonprofits that have financial strategies in place have a greater chance of survival than those that do not develop any strategies (Amagtome & Alnajjar, 2020). According to Cheng and Yang (2019), nonprofits expand their fundraising efforts and diversify their revenue portfolio whenever there is a cut in government funding. Even though raising more funds is the

obvious option for nonprofits, they must have the resources to raise more funds.

Moreover, there is a risk in raising funds; for instance, high fundraising expenses signal inefficient management of resources, thereby reducing donations. Lack of appropriate internal controls can impact funders' willingness to donate.

Leaders of NPOs lack financial strategies to implement adequate internal controls for financial health and humanitarian services continuity. Grizzle and Sloan (2016) provided insight into the financial engineering mechanism that nonprofits use to remain sustainable. Similarly, Rottkamp (2020) discussed the importance of keeping rainy day funds for nonprofits because maintaining healthy financial wellbeing is a challenge for nonprofits. Cho et al. (2021) examined sustainability reporting for corporations and nonprofits using the expectancy violation to see how the community reacts to nonprofit and for-profit violations from public expectations. Lack of financial strategies could lead to loss of revenue and sustainability issues.

There is competition in the marketplace over programs and services that help assure accountability. Nonprofits currently face competition from for-profits for programs and services (Topaloglu et al., 2018) with increased performance pressure and measuring of outcome; therefore, there is the need to incorporate for-profit strategies in nonprofit operations to remain efficient and effective (Lee & Suh, 2018). Moreover, using trustworthiness for nonprofit management is not enough but committing to a well-defined program outcome and evaluations for efficiency and effectiveness (Mitchell & Calabrese, 2019). Lack of trust could mean stakeholders have evidence of mismanagement of resources, affecting their future donations.

Nonprofits encounter challenges in the execution of their mission. Campbell and Lambright (2017) identified one of such challenges nonprofit managers have with establishing performance management processes. Some of the encounters are data collection problems and providers' non-compliance regarding reporting requirements, mostly due to smaller nonprofits' lower capacity. Tacon et al. (2017) recognized the essential nature of accountability in the nonprofit sector because of the multiple stakeholders and funders with various reporting requirements and expectations. Nonprofits challenges with performance management can impact employee behaviors and expose operations at risk of misappropriation.

The nonprofit sector must remain accountable and transparent. Gazzola et al. (2017) noted the increasing accountability challenges amidst fraud incidents. The authors also indicated increasing demand for accountability and performance results from funders. Ebner (2019) also noted the daunting challenges of competing for donations coupled with increased regulations. Ebner stated further that for healthcare charities, the state determines how much to charge for their services in exchange for high-quality services that they must figure out at their own expense. NPOs donations are impacted when they lack accountability and transparency.

There are several strategies NPOs can implement to enhance their value through sustainability efforts. According to Anwar et al. (2020), sustainability has become essential in the current business operation scheme. Companies must set sustainability goals because it gears them towards growth and the ability to withstand wavering tendencies. Anwar et al. (2020) investigated how the government can obtain sustainable

development goals through financial and non-financial incentives. Anwar et al. found that government incentives to NPOs do not directly impact social advancement but indirectly through efficient resources management. Anwar et al. recommended the government and the public support NPOs in their mission. Besides, Anwar et al. admonished managers of NPOs to ensure efficient management of their resources to the maximum. Organizations that are not sustainable cannot continue to provide services and programs to the satisfaction of its beneficiaries.

Additional sustainability strategies were identified and noted in this paragraph. McDonald et al. (2015) researched strategies nonprofits implement to sustain their mission. They identified several normative strategies such as revenue-enhancing strategies, donation enhancing strategies, cost reduction strategies, and awareness-raising strategies that nonprofits can use to achieve sustainability. Feilhauer and Hahn (2021) researched strategies nonprofits implement in selecting strategic alliance partnerships for sustainability. Accordingly, firms find it difficult to assess the competencies and reliability of partners.

There appears to be a research trend in the nonprofit sector. Laurett and Ferreira (2018) analyzed the research trend in the nonprofit area. They found most studies are qualitatively designed, and the nonprofit sector lacks substantial research using a quantitative design. Furthermore, current research focuses on refining the strategies in nonprofits management. Liao and Huang (2016) examined the impact of vision, strategy, and human resources on nonprofit organization service performance. They found vision has a significant effect on strategy, and strategy substantially impacts human resources.

However, vision, strategy, and human resources do not significantly impact NPO's service performance (Liao & Huang (2016). Most of the research in the nonprofit sector is qualitative in nature. Researchers should undertake more quantitative studies in the nonprofit areas to enhance duplication.

NPOs can generate value for themselves through activities such as rebranding. Socias et al. (2020) analyzed the activities NPOs can undertake to generate value for their social cause. Socias et al. applied the theory of forgotten effect analysis on activities businesses and NPOs. Socias et al. found transparency has the most hidden effect on the viability of the organization. Brent and Hunter (2020) studied a single case of a Latvian-based small NPO to explore rebranding as a tool for NPOs' success. The CEO responded to series of branding and non-branding semistructured interview questions. Brent and Hunter (2020) found that rebranding efforts enhanced their ability to continue with their mission. Brent and Hunter noted that rebranding impacted their donation significantly and their partnership with other organizations that support their mission. While Anwar et al. (2020) emphasized creating sustainable efforts, Socias et al. (2020) stressed transparency, and Brent and Hunter (2020) supported rebranding. These were among other strategies NPOs used to advance their missions and value.

The survival of nonprofits depends on several key factors including financial sustainability. Moldavanova and Goerdel (2018) concluded that nonprofit organizations become sustainable with strong social connectedness. Accordingly, collaboration, diverse resources, and external relations are the three pillars of social connectedness that help nonprofits survive long-term sustainability. Moldavanova and Goerdel (2018) revealed

that many NPOs discovered that fiscal health is critical for long-term sustainability. Moldavanova and Goerdel concluded that social connectedness is essential in its survival and sustainability efforts. NPOs cannot survive and accomplish their mission without sustaining their financial health.

Accountability is essential in the nonprofit sector. Nonprofit accountability is critical in maintaining the continuous trust and support from the public (Saat et al., 2013). Donors currently request accountability from nonprofits (Carman, 2009). The federal government and United Way require their fund recipients to provide program evaluation and performance measurement, contrary to nonprofits with funding from the state and local government. There is a need to review an organization's financial performance to ensure their financial health is quantified appropriately (McGuire et al., 2017). Most donors are moving toward mandatory financial accountability which is vital to ensure funds are used appropriately.

Moreover, the extent to which nonprofits are monitored and reporting requirements vary depending on the funding dynamics (Carman, 2009). Carman used mixed-method and sampled nonprofits with IRS Form 990 Data from the National Center for Charitable Statistics. Sample selection was purposive sampling to gather data from varied types and sizes of nonprofits for qualitative analysis (Carman, 2009). Carman conducted personal interviews with employees who know of the evaluation process, mostly executives for the organization. Besides, the researcher mailed a survey to 300 nonprofits for the quantitative analysis; the researchers used disproportionate random sampling to ensure the inclusion of intended categories in the sample. A standard

reporting strategy is needed for the nonprofit sector to prevent inconsistency in the different reporting requirements.

Data acquisition is a strategy that most nonprofits currently use for donations and sustainability. Outside sources are vital for procuring data for predictions (Meire et al., 2017). Meire et al. (2017) and Schetgen et al. (2021) noted FaceBook as one of the most valuable external data sources for organizations. Schröder et al. (2019) investigated why internet users visit their website. Schröder et al. contributes to how online marketers understand the impact of online visitors on their sales or activities. Nonprofit managers can take a clue from Schröder et al. for their online marketing campaigns. Accurate financial data requires an effective internal control system (Amagtome & Alnajjar, 2020). Further, financial reporting in nonprofit is inconsistent and a mandatory standard will result in standardization of financial reporting practices. Effective information relies on efficient transaction process and risk management (Brookfield, 2018). Nonprofits are expected to maximize the use of resources and reduce nonproductivity (Lu & Zhao, 2019). Accurate and consistent financial data on NPOs is important for economic growth. The non-profit sector employs and provide essential needs for society and must be well regulated for accountability just liked the for-profits and the government agencies.

Transition

In Section 1, I presented the foundation of the study, background of the problem, and the problem statement. This section included the purpose statement, nature of the study, research question, and interview questions of this study. I provided the conceptual framework; operational definitions; and assumptions, limitations, and delimitations. This

section also included explanation of the significance of the study and implications for social change and present the review of the professional and academic literature on the strategies that managers of nonprofit organizations use to improve the effectiveness of internal controls.

In Section 2, I define the role of the researcher, participants, and reiterate the purpose statement. I include the research method, research design, population, and sampling, along with ethical research. In addition, I presented in Section 2 the data collection instruments and techniques, data organization techniques, and data analysis. I concluded Section 2 with the reliability and validity of the study. In Section 3, I provide the presentation of the findings, application to professional practice, implications for social change, recommendations for action and future research consideration, and the conclusion.

Section 2: The Project

This research explored strategies nonprofit managers develop and implement to ensure effective internal that will enhance the organization's continuing financial health and humanitarian services. This section includes a restatement of the purpose statement and discussions on the role of the researcher, participants, method and design, population, and sampling. In addition, I present information on ethical research, data collection instruments, data collection technique, data organization technique, and data analysis.

Purpose Statement

The purpose of this qualitative multiple case study was to identify financial strategies NPO leaders use to develop and implement effective internal controls for the continuation of their organizations' financial health and provision of humanitarian services. The target population was four chief finance officers of four 501(c) (3) organizations located in the United States that have more than \$50,000 in assets and \$100,000 in gross receipts and have demonstrated success in developing strategies in ensuring adequate internal controls. The social change implication is that by enacting appropriate integration of COSO internal control strategies, NPOs could prevent and detect inappropriate financial activities, protect donors, and enhance trust in their organization. Positive social change might include more donations and efficient use of funds to increase NPOs' ability to fulfill their missions to service communities' citizens.

Role of the Researcher

Articulating and understanding the role of the researcher is crucial. The researcher is responsible for the successful completion of the study; hence, their role is very crucial.

However, Venselaar and Wamelink (2017) noted the structured and substantive description of the researcher role is lacking or insufficient. The researcher must collect adequate and appropriate data for addressing the research questions. Before determining the kind of data and the participants to include in the process, the researcher must formulate the research problem, create the research questions, choose a suitable method and design, gather and interpret data, and communicate the outcomes (Venselaar & Wamelink, 2017). Researchers must also play the role of observers, noting anything they observe around the participants and while interviewing (Leong et al., 2019). Observation of gestures, expressions, behaviors, and attitudes is noteworthy. My role in this study included participation in every aspect of this research. I was responsible for creating the research question, conceptual development, choosing the suitable research method and design, defining the population, selecting participants from the population, gathering data from relevant sources, interpreting the data, developing themes, coding the data collected, and finally, presenting my findings.

Yin (2018) described a researcher as the main research instrument responsible for defining the framework, choosing the appropriate research method and designs, selecting the sample participants, gathering data, interpreting the data, and communicating the results. However, researcher bias is paramount in qualitative research because the researcher is the main research instrument (Jones & Donmoyer, 2021). Therefore, the researcher does not have absolute control over the research process and must remain patient, open, creative, and responsive (Sigurdardottir & Puroila, 2020). I was the main research instrument to gather data and all the other aspects of the study. During my data

collection, I conducted a virtual remote interview of leaders of NPOs because of the COVID-19 pandemic. I recorded the interviews, transcribed the audio responses verbatim, created themes, coded, and analyzed the data with Atlas ti qualitative data analysis software.

The quality, relevance, and value of research depend on the skills and expertise of the researcher (Yin, 2018). I explored strategies nonprofit managers implement in ensuring effective internal controls. My accounting background regarding academics spans from high school through undergraduate graduate level till now. Professionally, I have completed several financial, internal control, systems monitoring, and compliance audits and provided valuable recommendations implemented by the auditee. I am passionate about nonprofits and their contribution to the community and the economy at large. I strongly advocate accountability and transparency as a committee member of the Association of Government Accountants Accountability committee and an Internal Audit Foundation ambassador.

I am an internal auditor of the internal audit and physical security division of the Alabama Department of Revenue. I am responsible for performing field audits of the taxpayer service centers to ensure compliance with departmental, federal, and state laws. I served as a team lead of audits and reported directly to the audit manager. I was instrumental in developing our internal audit manual, cash handling manual review for our taxpayer centers. I also developed an electronic auditing system and audit tools for the internal audit and physical security division of the Alabama Department of Revenue during the pandemic when we had to work remotely.

My service within the State of Alabama merit system spans two agencies. Before joining the Alabama Department of Revenue, I served as an internal auditor with the Alabama Department of Health. I performed an independent internal field audit of the health departments across Alabama. I also served as a payroll audit intern with the Alabama Retailers Association Worker's Compensation for 5 months. I am currently an internal audit contributor, internal audit foundation ambassador, and association of government accountants committee member.

In addition to my 6 years of civil service career, I also possess 14 years of experience in the higher education sector. I am currently a teaching assistant in fraud examination and accounting for managers with two accounting professors in the University of Rio Grande Valley, a position I secured through Instructional Connections. I am currently pursuing my doctoral degree with Walden University. I have a double master's, MBA (Finance) from the University of Ghana, and a Master of Accounting from Auburn University in Montgomery in the United States. I also earned my Bachelor of Commerce, Accounting from the University of Cape Coast.

Integrity and ethics are essential components of research that researchers demand strong conviction and knowledge. Researchers must adhere to these ethical principles established in *The Belmont Report* during the research (U.S. Department of Health and Human Services, 1979). The Belmont Report, which consists of a statement of ethical principles, is a key guideline used by Institutional Review Boards (IRBs) to evaluate human subject research (Al-Khatib & Kalichman, 2019). Ethically conducting research is a duty of conduct of researchers (Vasileiou et al., 2018). Furthermore, researchers must

remain compliant with the regulations provided by the Belmont Report protocol (U.S. Department of Health and Human Services, 1979).

The U.S. Department of Health and Human Services (1979) outlined three basic ethical principles of research, respect, beneficence, and justice, in the Belmont Report regarding studies that involve humans. Respect for persons is the fundamental principle of human subjects' research; therefore, researchers must ensure adherence to this principle throughout the research process (Al-Khatib & Kalichman, 2019). The study is required to provide participants autonomy and protect participants with diminished autonomy under the respect for person principle (U.S. Department of Health and Human Services, 1979). Researchers fulfill three essential requirements when researchers express respect for a person. The IRB approves human subjects, participants give their voluntary explicit informed consent to participate, and people with diminished autonomy are provided sufficient protection or excluded from the research (Al-Khatib & Kalichman, 2019).

In reference to the beneficence principle, researchers pursue maximizing benefits with no subsequent harm to the participants (U.S. Department of Health and Human Services, 1979). Researchers are obliged to consider reducing the risk exposure of participants and ensure the maximization of benefits (Al-Khatib & Kalichman, 2019). However, subjects may become exposed to certain risks when researchers observe the principle of beneficence.

The principle of justice in human subject research stipulates scrutiny during the research subjects' selection to ensure that researchers align research participants with the

research problem (Al-Khatib & Kalichman, 2019). Researchers are required to treat participants fairly throughout the research process (U.S. Department of Health and Human Services, 1979).

The Belmont Report has a synopsis of the fundamental ethical principles. This synopsis of principles remarked on the selection of subjects, the requirement of informed consent, and the assessment of benefits and risks. The notable piece on informed consent relates to disclosing information, mindfulness of such information, and the voluntary nature of participation (U.S. Department of Health and Human Services, 1979). It is an acceptable practice in all kinds of research that participation is voluntary, and participants can withdraw their involvement at any time without penalty (Eaton, 2020). More importantly, researchers must seek informed consent before data collection from participants (Nairn et al., 2020). As Hattix (2018) stated, scientists must have a high standard of care for their contributors and inform participants of any risk or hazards involved. Data collection started after IRB approval number 02-28-22-1031165.

The practical application of these ethical principles was crucial for the successful completion of my research. I understood that I was accountable for adhering to the ethical requirements outlined in the Belmont Report and the participating organizations. I did not start collecting data until approval from the IRB. I explained the informed consent to participants and obtained participants' consent before conducting my research. I treated all participants fairly, prompted participants of the voluntary nature of their contribution, allowed participants to withdraw at any point of the study, alerted participants of any risks anticipated, and confirmed confidentiality of information they provided.

Eliminating researcher bias in qualitative research is essential to ensure valid results. However, removing bias is challenging, as researchers favor evidence supporting their beliefs (Fabbri et al., 2018). Researchers may also bias some participants based on misconceptions about certain races or colors regarding their notion and participation in research (Niranjan et al., 2020). To eradicate bias, researchers integrate recruiting strategies such as building healthy relationships (Nairn et al., 2020) and consistent communication with participants in their research design (Restall et al., 2018). Constant communication and healthy relationships enhance obtaining accurate information from participants because of trust. I eliminated researcher bias by providing participants with the transcribed interview to validate. To ensure validity and reliability, I made my assumptions and limitations available to participants regarding the study to create awareness of the risks involved.

I also made available an appropriately developed interview protocol to avoid wrong assumptions and bias during the interview process. According to Powell and Brubacher (2020), interview protocol guides the interview phase. Interview protocols consist of steps on completing the interview (O'Donohue, 2021). Providing participants an interview protocol eliminates anxiety and encourages giving detailed answers to open ended questions (Powell & Brubacher, 2020). One benefit of interview protocol is to ensure content validity. I created an interview protocol as a guide through the interview process. I sent the interview questions to all participants a few days before the interview. These made the interview response a breeze and detailed.

Participants

Researchers must align their research design, participants, and research question appropriately (Yin, 2018). Participants are the sample selected from the population. Participants are mostly the organization, focus groups, or individuals who assist in the data collection process. Researchers should identify appropriate participants before collecting data (Rees-Punia et al., 2020). In addition, the eligibility criteria should include someone highly skilled to provide their perspective on the research topic inputs value (Dewey et al., 2021). Njuangang et al. (2017) also concluded that participants' skill is one criterion researchers can consider in the sample selection process. Moreover, eligibility criteria are a strategy to ensure alignment with the research question (Pavlek et al., 2021). O'Donohue (2021) suggested that identifying and including experts in the field of study enhances content validity. Participants for this study were recruited through extensive means, and with the advent of technology through emails, professional networks, and referrals.

The broader population for this study was 501(c) (3) organizations located in the United States with more than \$50,000 in resources and \$100,000 in gross revenue. The participants were chief finance officers or executive directors/finance officers in these 501(c) (3) organizations. I used purposive sampling to identify and sample four NPOs from GuideStar Database and Charity Navigator. The selected NPOs also demonstrated success in developing strategies with adequate internal controls. It was expected that NPOs with a certain level of assets and revenue should have internal controls. Therefore, NPOs with effective internal control strategies were targets to participate in this study. In

the four selected NPOs, two chief finance officers and two executive directors who also act as finance officers with adequate knowledge of the chosen organization's internal control were interviewed.

There are challenges in the research process, including finding suitable participating organizations (Li et al., 2021), gaining access to management of those contributing organizations, and recruiting those leaders to contribute to the study (Yin, 2018). Costello et al. (2020) commented recruiting and maintaining research participants are challenging and costly. The recommendation is to understand the target population better and approach key organizational personnel using recruitment tools to gain access to potential participants (Wrench, 2018). When participants decide whether to contribute to research, they are significantly influenced by the information provided by the researcher and their situations (Dewey et al., 2021). I persuaded participants by providing them with their benefits from the study and protecting them. Some of these benefits could be financial rewards in nature to motivate and recruit participants; however, I did not provide any financial rewards to participants. I performed multiple case study, so I recruited four NPOs within my sample definition. In the email I sent out to the contact organizational personnel, I included the purpose of my study, the data collection tool, how I will protect their identity, and provide feedback after the research.

Gaining trust of research participants was an important aspect of the data collection process. The researcher must have good communication abilities to gain trust with participants, because lack of public trust results in withdrawal from the research (Tubig & McCusker, 2021) or influences participation in the study (Costello et al., 2020).

In addition, obtaining rich and accurate information from research participants requires building acceptance and trust relationships (Fusch et al., 2018). Maintaining enough participants can eliminate bias and result in the population's satisfactory characteristics (Costello et al., 2020). I communicated consistently with participants after the research proposal was approved to gain their trust and obtain accurate and rich information. I connected mainly through emails to keep records and a paper trail of my interactions with them. I communicated through phone calls on few occasions. Recruiting qualified participants who met my eligibility criteria is an essential step in answering my research question.

Research Method and Design

This subsection extends the discussion on the methodology description and justification of the nature of the study by providing more information and additional resources. Researchers are responsible for identifying the appropriate research method and design for their research (Yin, 2018). Researchers must consider methodologies that provide rigor by ensuring that the methodology matches the procedure and the rationale for their selected process (Levitt et al., 2021). Besides, researchers must have sufficient knowledge of the variety of research designs to develop a sound research proposal (Roman & Uttamchandani, 2018). The methodology supports the research approach. I presented a qualitative research method and a multiple case study design.

Research Method

Park et al. (2021) noted the three types of research methods in conducting research, qualitative, quantitative, and mixed methods. Moreover, the selection of the

research method is based on the problem statement (Levitt et al., 2021). According to Yin (2018), the qualitative research method is used to explore the how, why, and what of an event in its typical environment. Qualitative research can provide perceptions about new events, practices, procedures, or developments (Boot & Bosma, 2021). The implication is that researcher will collect data from the natural environment without any interference (Torrance, 2019). Researchers will allow participants to express their views and opinions about the issue under investigation. A qualitative multiple case study is a more appropriate method for this study than quantitative and mixed methods. In this context, qualitative research can explain how nonprofit managers successfully handle internal control processes. I used the qualitative approach to explore the how, why, and what strategies nonprofit managers use to improve the effectiveness of internal control processes.

Quantitative and mixed methods are not appropriate for this study because the goal is to explore the strategies nonprofit managers use for effective internal control processes. Quantitative research methods are applied in statistical studies (Yang, 2021). Though, quantitative analysis is highly anticipated in most researchers in scientific fields (Bai et al., 2021). Researchers analyze relationships between variables using various statistical techniques. Moreover, questionnaires are typically used in a quantitative study (Saunders et al., 2016). I did not analyze relationships between variables to test hypotheses; therefore, a quantitative method is not considered for this study.

I also excluded the mixed method because the goal was not to explore any statistical terms. Mixed methods are described as a study in which the researcher collects

and interprets data and draws conclusions using qualitative and quantitative approaches in a single study (Bougie & Sekaran, 2019; Fofana et al., 2020; Saunders et al., 2016). Boot and Bosma (2021) defined mixed methods as a blend of both worlds. According to Bougie and Sekaran (2019), the mixed research method addresses questions that quantitative or qualitative methods cannot address individually. The mixed method is highly advocated in business research because the researcher can combine more than one research method to resolve the research problem and use different data sources. They are also helpful in high uncertainty and frequent fluctuations, thereby proving more robust inferences and viewpoints (Venkatesh et al., 2016). I excluded the mixed method because I did not evaluate numerical data testing for hypotheses using statistical procedures.

The three methods have merits and demerits. Nevertheless, the qualitative and quantitative methods complement mixed methods (Boot & Bosma, 2021). In a qualitative study, the researcher is more involved with the participants, and the researcher must document how their involvement impacts the study. Furthermore, qualitative research aims for a detailed description of events; however, generalization was not the aim. According to Boot and Bosma (2021), generalization depends on transferability to another context. However, the subjective nature of the qualitative study makes it susceptible to bias (Welch & Piekkari, 2017). Further, the flaws of a qualitative study worsened for lack of an independent verification apart from the researcher. Researchers can combat subjectivity by using computer assisted software for analysis which also ensures rigor and order.

The quantitative method provides an abroad overview and generalizes (Savela, 2018). However, critics argue that the approach is static and rigid in evaluating the actual viewpoints of participants (Savela, 2018). Moreover, establishing a standardized questionnaire, including the validation and evaluation, statistical analyses, and discussions with the experts, are a long process (Dev et al., 2021). In addition, unlike the qualitative method, the quantitative method lacks details; each variable is examined to a certain extent. However, quantitative methods can show patterns and trends, which is deficient with the qualitative approach.

Research Design

Research design is the plan of action for collecting and analyzing data (Bougie & Sekaran, 2019). There are several research designs, and no particular design is superior; however, researchers must select the appropriate design for their study. The qualitative research designs I considered for my research are narrative, phenomenological, ethnographic, and case studies. However, narrative, phenomenological, ethnographic designs are not appropriate for this study. I used the multiple case study design for this study.

The narrative design emphasizes the personal stories in an informative manner, usually unstructured and successional (Chang & Lin, 2020; Saunders et al., 2016). The phenomenological design focus on how the participants view and interpret their lived experiences regarding an issue (Ezer & Aksüt, 2021). Furthermore, the only data collection instrument for phenomenological design is an interview (Yin, 2018); however, I did review publicly available financial statements of participants' NPOs. Ethnography

dwells on cultural settings and studies social networks (Leigh et al., 2021; Yin, 2018). Leigh et al. (2021) described the ethnographic design as a more natural way of collecting data but a complex task requiring several systems and processes negotiations. However, this study is not about expressing personal experiences or cultural and social groups. Moreover, I did not emphasize participants' lived experiences, so narrative, phenomenological, and ethnographic are not the appropriate designs. The suitable design in addressing my research question was the case study.

A case study is described as a qualitative study with an in-depth collection of information (Dintoe, 2018). A case study facilitates the exploration of a phenomenon, particularly the internal control strategies in NPOs. The qualitative case study has received significant attention, yet no recommendation on a specific design approach (Boblin et al., 2013). The case study design is appropriate for business-related issues and practices found in the real world (Saunders et al., 2016). Yin (2018) explained how valuable a case study is in its ability to include a variety of evidence such as interviews, documents, observations, and artifacts. A case study is preferred when studying current events. Most importantly, interviews with persons involved in the events researched and observations of the events studied are the two sources of evidence heavily used in a case study (Yin, 2018).

Interviewing purposively sampled participants are one of the key methods of gathering data in qualitative research. The interview strategy in the case study enables the researcher to take control of the line of questioning to including probing questions (Yin, 2018). Moreover, the selected organizations are identified as the case studies and the

participating individuals the unit of analysis (Dintoe, 2018). Purposive sampling ensures that certain people with important ideas about a phenomenon are included in the sample (Campbell et al., 2020). Purpose sampling is the deliberate selection of participants to achieve a stated objective (Dintoe, 2018). I used purposive sampling to identify the NPOs and managers who have adequate working knowledge and expertise of the NPOs' internal control process for data collection. I selected four NPOs for my case study and four Chief Finance Officers and executives who have adequate knowledge of their internal control system as the unit of analysis. I conducted virtual interviews with each of the participants from the four selected NPOs. The Chief Finance Officers and executives are the managers with an in-depth understanding and are involved in establishing their internal control processes.

A study with more than a single case or unit of analysis is a multiple case study (Yin, 2018). Multiple case study enables the researcher to explore the differences between the cases and units of analysis. A multiple case study aims to replicate research results across units of analysis. The unit of analysis is the data collection events (Guest et al., 2020). In addition to semistructured interviews, I reviewed publicly available data such as their annual financial reports and accountability ratings on GuideStar and relevant information from their websites.

I ensured rigor and credibility in my study. Stanley and Nayar (2014) noted the call for rigor in qualitative research is needed to inform evidence-based practice. The research quality evaluation is critical if the research outcome is accepted and used (Yin, 2018). The research topic must align with the methodology to ensure vigor and credible

research (Stanley & Nayar, 2014). A mismatch between research problem and methodology could produce less rigor and poor evidence to inform practice. Member checking and triangulation are strategies used to assess rigor in qualitative research (Stanley & Nayar, 2014). I analyzed multiple data sources and allowed participants to review their interview transcripts for accuracy of information and understanding. Multiple data sources are interviews and publicly available information on GuideStar and Charity Navigators websites.

I also ensured the trustworthiness of my research methods. Trustworthiness is a critical component in qualitative research and a significant deciding factor in implementing research outcomes (Yin, 2018). When research questions are straightforward and supported by an appropriate conceptual framework, they contribute to the relevant research methods selection, enhancing trustworthiness and minimizing researcher bias (Johnson et al., 2020). Trustworthiness in qualitative research has four main criteria: credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985; Yin, 2018). One means of addressing trustworthiness is using data source triangulation (Nottingham et al., 2021). Member checking is also another means of establishing trustworthiness. I have provided a straightforward research question that aligns with my conceptual framework. I have also selected the appropriate research method to answer the research question.

Data saturation is a concept in qualitative research for estimating how much data is enough and when the researcher might finish data collection might (Fofana et al., 2020). Johnson et al. (2020) mentioned that it is the standard of thoroughness for data

collection in a qualitative study. The challenge is that there is no guidance during the execution stage for researchers to determine if data is adequate in addressing the research problem; however, guidance exists for data estimation at the design stage (Guest et al., 2020). Guest et al. defined data saturation as the point where there is no new available information to impact the study. The authors revealed that prior studies have varying approaches for determining their data saturation levels. Fusch et al. (2018) mentioned that triangulation, which uses multiple sources of data, can augment reaching data saturation. In my study, I guaranteed data saturation by making sure no new information was left unattended.

Common with most case studies, I used triangulation in my study. Capturing multiple points of opinion in research is a form of triangulation (Natow, 2020; Welch & Piekkari, 2017), Fusch et al. (2018) equated triangulation with multiple sources of data. Triangulation enhances validity and depth to data by exploring varied viewpoints. The concept was borrowed from the field of navigation to determine a location using several observation points (Merriam & Tisdell, 2016). It is particularly important in research when delving into a sensitive issue involving interviews (Davies, 2001). Triangulation has been used in qualitative research to serve various purposes (Natow, 2020). Researchers use triangulation to verify claims from an interview, to ensure validity, and gain clarity on multiple perspectives. Triangulation is also used to reduce researcher bias (Fusch et al., 2018). Member checking is a form of triangulation because it includes participants' original perspectives and a follow up on their responses for validation (Brear, 2019). Mixed methods are also another form of triangulation because it captures

data from multiple sources, qualitative and quantitative (Torrance, 2012). I verified the accuracy of information obtained for participants to validate my data using member checking. I completed that by listening to their recording as needed and compared this with my notes and the transcribed data. Then, I sent the transcribed summary data to participants to validate their responses.

According to Fusch et al. (2018), the triangulation concept ensures data collected is complemented with other sources of data. Triangulation can be performed in different ways (Natow, 2020). Accordingly, researchers have used various forms of triangulation strategies in their studies. Natow noted that most of the researchers used document analysis to triangulate their interviews. However, researchers are encouraged to explore other triangulation techniques in a qualitative study. Among the techniques, Natow mentioned are surveys, observation, multiple researchers, and multiple data analysis methods. I performed financial statement analysis and conducted semistructured interviews with multiple participants to validate the themes that emerged. The document analysis consisted of financial statements publicly available on NPOs website and on GuideStar and Charity Navigator.

Population and Sampling

The adequacy of the sample considers the sample composition and size (Vasileiou et al., 2018). Selecting the appropriate sampling method enhances trustworthiness and is critical for rigor and quality (Johnson et al., 2020; Vasileiou et al., 2018). Further, Vasileiou et al. (2018) recommended transparent evaluation of sample size in relation to data in qualitative research. However, there are no set standards in determining the

sample size (Johnson et al., 2020). The sample size in a qualitative study is generally small (Morse, 2015; Vasileiou et al., 2018). Accordingly, sampling in qualitative research is not random but rather purposive (Johnson et al., 2020; Vasileiou et al., 2018).

Furthermore, some participants are more likely to be rich with information and insight on the issue than others and, therefore, more helpful in addressing the research question adequately (Johnson et al., 2020). The conceptual framework is a contributing factor in the determination of participants and sample size. Johnson et al. (2020) recommended purposive sampling as one of the best practices. According to Yin (2018), researchers can use purposive sampling to reduce the participant pool while ensuring participants meet specific established criteria. Purposive sampling is the intentional selection of participants who have the knowledge and expertise to contribute to the issue (Johnson et al., 2020). Some of the benefits of purposive sampling are credibility, transferability, dependability, and confirmability (Campbell et al., 2020). I used purposive sampling for this study to include participants with specific criteria.

The target population was four Chief Finance Officers of four 501(c) (3) organizations located in the United States that have more than \$50,000 in assets and \$100,000 in gross receipts and have demonstrated success in developing strategies in ensuring adequate internal controls. I purposively selected four NPOs within the defined criteria using GuideStar and Charity Navigator publicly available database. I interviewed the two Chief Finance Officer and two executives' directors who also act as finance officers of their NPO with in depth knowledge and working experience with their internal control systems of the selected NPOs.

Blaikie (2018) posit that sample size depends on the research design, data quality, and the need to generalize the results to the larger population. Appropriate sample size determination is difficult in case study research; however, two or three duplicates are sufficient (Yin, 2018). However, Johnson et al. (2020) indicated the determination of final sample size is significantly based on having enough opportunity to obtain relevant data until reaching data saturation. Thus, it is challenging to accurately predict the sample size at the preliminary stage of qualitative research. Further, poor sample size can result in inadequate or substandard research outcome which does not address the research question. However, Merriam and Tisdell (2016) recommended less than 15 participants. Blaikie (2018) also emphasized the need to ensure participants are well vested in the issue discussed to enhance adequate contribution. The chief finance officers are the contributors to the internal controls processes of their NPOs.

Data saturation is attained when there is enough data to replicate the study and when further coding is no longer feasible (Guest et al., 2020; Morse, 1995, 2015). Morse (year) described saturation as the development of rich facts during the data collection process by ensuring the scope and replication. Replication refers to similarities in information from participants (Morse, 2015). According to Guest et al. (2020), the data saturation concept is helpful in determining sample size in a qualitative study, and saturation is reached when no new themes emerge from the data analysis. Another description is the point researchers get where no further information emerges from data analysis (Braun & Clarke, 2019). Researchers seek to collect significant data characteristics within categories that emerge in the data analysis process. These

characteristics emerge from interview questions, the conceptual framework, and effort during the data collection process. Morse (2015) posits that the more data collected from participants, the less the sample needed to achieve the research problem. The development and overlap of data enlighten researchers and deepen their understanding. This causes the researcher to seek more knowledge on the issue with more evidence which increases saturation.

Saturation enables generalization and research application to business problems (Morse, 2015). Saturation is achieved when samples are adequate and appropriate. The adequacy allows for replication, and the appropriateness ensures participants are experts in the field researched. Saturated research is one organized with competence, in depth discussion of the framework linked to the literature, generalizable results, new findings, and contribution to existing literature. Guest et al. (2020) suggested two or zero as the new information threshold for reaching data saturation. In determining my saturation level, as approached by Guest et al., I considered the minimum number of interviews, which is four in this study, follow up inquiry for new information, and zero further information as my threshold. I asked follow up questions during the interview to substantiate their information.

Enabling an appropriate and safe interview setting is crucial for a smooth interview process (Calia et al., 2021). Powell and Brubacher (2020) suggested the need to reduce interview anxiety and ensure open communication and convenience for participants. Researchers are also commended for making participants comfortable by conducting interviews in a serene and secluded atmosphere (DeJonckheere & Vaughn,

2019). Moreover, virtual interviews are less costly compared to in-person interviews (Robinson et al., 2021). Because of the COVID-19 pandemic, people are not comfortable with face-to-face meetings (Ungtrakul et al., 2020). I conducted virtual interviews to encourage participants to consider contributing to this research.

Ethical Research

Researchers have ethical duties to their participants in their studies, their institutions (Dragga & Voss, 2020). According to Calia et al. (2021), ethical consideration begins before the research starts and continues throughout the research process. Researchers must apply for institutional review board approval for research (Huang et al., 2021) and require researchers to indicate an understanding of their ethical responsibilities (Saeed et al., 2021). Before data collection, researchers must provide participants with the purpose of the research and present them with a consent form to sign in support of the study (Dragga & Voss, 2020; Saeed et al., 2021).

Despite the complex nature of the consent form, participants are optimistic about the process (O' Sullivan et al., 2021). The participants must sign the consent form indicating their interest in contributing to the study. The consent form included detailed information about the (a) purpose of the study, (b) potential risks and benefits to participants, and (c) the researcher's contact information. Irrespective of the means taken to inform participants of their rights in the research, the participants must sign the consent form (Nnamuchi, 2018). Incentives may be considered a bribe and may affect the participants' contribution to the research in terms of inaccurate information and bias (Kenyon et al., 2021). Since my recruitment is remote, I asked participants to reply to the

email with the words “I consent.” All participants signed the consent form through emails. As Goodman-Delahunty and Martschuk (2020) recommended, I did not provide participants any gifts or benefits to enhance the accuracy of the information and avoid bias in this study. Contrary to Morse (1998), researchers exploit participants when they fail to compensate participants for their efforts.

Participants were at-will and were able to withdraw from the study at any point in the research process without any penalty. The importance of this process is to make participants aware of their right to withdrawal without any liability (Roman & Uttamchandani, 2018). When withdrawing from the study, the participant should let the researcher know through email, text, or a phone call. Researchers are ethically bound to protect the anonymity of participants when recording, archiving, and reporting data from participants in a study (Dragga & Voss, 2020). Various defense approaches are intended for data privacy, location privacy, and participant anonymity to protect delicate information (Li et al., 2021). I informed participants of the protection of their identity and confidentiality. Participants could withdraw from the study at any time without ramification by sending an email, text, or by telephoning me. I will send participants a summary of the findings after the study is approved.

The final doctoral manuscript includes the Walden IRB approval number 02-28-22-1031165. The documents do not include names or other identifying information of participating individuals and their organizations to ensure confidentiality. All collected data will remain locked inside a storage cabinet in my home office accessible only to me for five years to safeguard the rights of the participants and organization. Upon

completion of the 5-year storage period, I will personally shred all the paper documentation using a shredder. I will destroy all electronic documentation saved on the encrypted storage system using DBAN data wiping software.

Data Collection Instruments

In every study, the researcher is the primary data collection instrument (Lincoln & Guba, 1985). According to Yin (2018), the researcher is considered the primary research instrument because of collecting information through interviews, observations, and documents. Interviews are the primary data collection instrument in a qualitative study (Braaten et al., 2020; Li, 2017). Some interview techniques available to researchers are structured, semistructured, and unstructured interviews (Watts et al., 2017). Semistructured interviews with open-ended questions are standard in a qualitative study (Braaten et al., 2020; DeJonckheere & Vaughn, 2019). As the primary research instrument, I scheduled virtual interviews and collected data from participants purposively selected from United State NPOs using semistructured interviews with open-ended questions. I recorded the interviews (with permission), transcribed the interview responses, and coded themes using Atlas ti qualitative analysis software. I asked follow-up questions to gain clarification of participants' answers to enhance data quality.

Researchers are responsible for enhancing the reliability and validity of the data collection instrument/process. Member checking provides participants the opportunity to review and clarify any misunderstanding or error on their interview transcript (Liao & Hitchcock, 2018) and trustworthiness (Yin, 2018). Naidu and Prose (2018) cautioned researchers of the setback of member checking as participants may not review the

transcript for the necessary corrections. I listened to the recorded interview as needed to ensure transcribed data is accurate. I also used member checking to strengthen my data collection process.

I sent interview protocols (see Appendix B) to participants one week before each interview. Interview protocols help get participants organized and ready for the interview (Braaten et al., 2020). Making interview protocols available to participants enables them to think deeply about the topic before the interview. Moreover, a well-developed interview protocol provides quality and consistency in data collection. The approach also helps researchers to arrange their interview questions in a manner that will address the research questions adequately. However, an interview structure does not guarantee a desirable outcome (Powell & Brubacher, 2020). I followed the interview protocol for each participant and complete virtual interviews asking participants open ended questions (see Appendix C).

I performed additional data collection technique. Another data collection technique is document analysis (Jaspersen & Stein, 2019; Yin, 2018). Documents in textual, graphical, or pictorial are helpful in data analysis (Williams & Moser, 2019). Researchers analyze these different directly related documents regarding the issue under investigation (Yin, 2018). One setback with using documents in research is that the document obtained may not be the participants' viewpoint regarding the issue under investigation (Gross et al., 2015). However, one main benefit of document analysis is triangulation. I verified their revenue and asset levels in addition to their accountability and transparency achievements reported on the NPOs, GuideStar Database, and Charity

Navigators websites. I obtained their annual financial statements which are publicly available from their websites. I accessed the NPOs websites to verify their revenue and asset level. I also reviewed their financial statements for any challenges they were going through. In addition, I searched the web to see if there were any negative reviews about their operations.

Data Collection Technique

I communicated with participants, after IRB approval for data collection, to confirm their interest in participating and obtain consent from all participants. I verified the revenue and asset capacity of the NPOs from their website, including GuideStar Database and Charity Navigators. I sent the interview protocol to participants one week before the interview. The data collection is an important aspect of the data life cycle ((Tikito & Souissi, 2021). Data trustworthiness is achieved by comprehensive explanation of procedures and approaches (Roberts et. al., 2019). The data collection process began with initial communication with participants through emails and calls, setting up and conducting the virtual interview, recording the interviews remotely if allowed, documenting and making extensive notes during the interview process, transcribing, member checking, coding, and data analysis. I conducted virtual interviews with all the participants. However, participants could choose a phone interview if preferred. Virtual interviews are generally preferred to in-person interviews because of the COVID-19 pandemic (Kamboj et al., 2021). Hollomotz and Greenhalgh (2020) suggested researchers begin the discussion with preliminary questions on the interviewee's title and involvements. I started the interview with preliminary questions

regarding internal control activities in the NPO, proceed with warm-up questions, and then the interview questions.

Virtual interviews have merits and demerits as a data collection technique. According to Kamboj et al. (2021), researchers may use virtual interviews increasingly in the future than previously. Further, researchers must take note of inherent setbacks in virtual interviews and implement measures to reduce or mitigate interview bias. One disadvantage is that participants may not be comfortable with recording during the interview, thereby providing dishonest answers (Lancaster, 2017). Despite the low cost of virtual interviews, it might not substitute for in-person interviews in certain circumstances (Swendiman et al., 2021). In addition, fewer disruptions are experienced in virtual interviews than in person interviews. Alternatives to the traditional interviews have been considered but not incorporated in most research until recently.

Semistructured interviews allow the participant to seek elaboration on interview questions (DeJonckheere & Vaughn, 2019). This technique also allows the researcher to ask probing questions to get a detailed response, all to get answers to the research question (Arsel, 2017). According to Brear (2019), member checking enhances accuracy in the information gathered because participants are allowed to review their responses as interpreted by the researcher to validate their answers. The purpose was to enhance data quality. After the virtual interview I emailed the transcribed summary data to participants to validate their responses. Participants reviewed and emailed their responses back with no content changes.

Triangulation, which encourages the use of multiple sources of data collection, is critical for a valid study. Methodological triangulation (Denzin, 1978) enables the investigation from different angles, such as observing, interviewing, capturing quantitative data, and document content analysis (Rooshenas et al., 2019). Analyzing the content of the documents collected can help substantiate facts spoken during the interview. One benefit is that the researcher can review the document multiple times for deeper reflection on the content (Rooshenas et al., 2019; Yin, 2018). In addition, recording the interview was a valuable means of collecting a large amount of data within a short period. The convergence of findings from these different options provided a comprehensive understanding of the issue for a robust study. I collected quantitative data on their revenue and asset levels on their website, GuideStar or Charity Navigators to determine their eligibility to participate in the research.

To test the interview protocol, some researchers conduct pilot interviews and request feedback about the overall structure and experience of the interview from participants (Benia et al., 2015). Researchers can use this feedback to improve the interview protocol quality of the data collected (Malmqvist et al., 2019). A pilot study is generally more applicable to quantitative research and not appropriate in a qualitative case study (Majid et al., 2017); hence, I did not include a pilot study.

Data Organization Technique

Creating an organized and quality data process is critical in every research. Researchers must consider data management throughout the research process to develop meaningful and valuable data (Hansen et al., 2021). Well organized data process

enhances rigorous study (Yin, 2018). Using password-protected digital files with unique identification numbers could preserve data privacy and privacy (Alimo, 2015). To maintain security and confidentiality, I stored information in password-protected flash drive and personal computer.

I offered participants the option to partake in interviews through phone and other audio formats such as Teams, Zoom, enabling me to record the participants, with permission. I used open-ended questions (see Appendix C). All participants were selected based on their knowledge and level of involvement with the organizational internal control strategies. According to Audette et al. (2020), participants become more honest and open when they know their identity is protected. Moreover, Lancaster (2017) confirmed that researchers could use codes in place of participants' names. I assigned participants unique codes M1, M2, M3, and M4 to ensure confidentiality. During the virtual audio interviews, I used headphones so that only I could hear the participants responses. I secured interview responses, at a different location from the unique codes, on my password protected personal computer.

I transcribed the audio recording from the phone or audio virtual interview verbatim to identify themes (Ladis & Zolkefli, 2021). According to Yin (2018), data organization improves when researchers import raw data to the computer-assisted qualitative data analysis software (CAQDAS) from password-protected flash drives. However, I eliminated all traceable facts and store participants' connecting codes in a different folder at a different location from the data. I have password protection to safeguard the transcribed interview on a flash drive. I also transformed all electronic

documentation and electronic notes into PDF for safety and secure them on my flash drive. I have secured all handwritten notes in a locked file cabinet in my house.

Researchers suggest keeping a reflective note of the research process for transparency (Annink, 2017). Documenting the research process helps in producing detailed descriptions of events (Fusch & Ness, 2015). Securing the information obtained during the research is also critical in protecting the participants from any exposures (Nnamuchi, 2018). Yin (2018) suggested retaining and safeguarding the information as some of the best research practices. I documented and kept electronic notes on all interactions with participants through emails and phone calls, including the interview setting and any important details during the interview process. I will secure the recordings and transcriptions for 5 years. Walden University requires student researchers to preserve and secure raw data for 5 years. After 5 years, I will discard the raw information on the password-protected flash drive and shred the hard copies of notes.

Data Analysis

Data analysis involves gathering data from people and documents and interpreting those data into valid outcomes. I interviewed four participants from four different NPOs, recorded every interview, collected relevant data, transcribed the interview data, identified themes on interview data, and analyzed the data. To assure that my understanding was correct, I used member checking process to verify my understanding of their responses before data were analyzed.

I transcribed the interviews with Microsoft 365. Listened to the recorded interviews and filled in missing words. I summarized the interview data and sent to the

participants for member checking. Then, I used Atlas ti qualitative data analysis software to organize the data and assist in identifying themes and codes. According to Woods et al. (2016), researchers analyze and manage data more efficiently when using computer assisted qualitative data analysis software (CAQDAS). Thematic analysis is challenging (Roberts et al., 2019). Azulai (2021) noted that traditional research, which does not use any form of computer software, slows down the analysis process. Furukawa (2016) pointed out that CAQDAS improves the data analysis process; however, it does not replace the role of the researcher in analyzing and organizing data. The Atlas ti application for qualitative research is easily accessible and an excellent choice for an in-depth thematic analysis. The Atlas ti web application is also cloud-based and password protected. I used Atlas ti to file, organize, and import interview transcripts, audio recordings of the interviews, and interview notes that were relevant to the study.

I secured all data on a personal computer and flash drive protected with a password to facilitate retrieval and data analysis. Analyzing multiple sources of information, which is called triangulation, is an essential concept in a qualitative study (Fusch et al., 2018). The triangulation strategy is helpful in enhancing the quality to improve the credibility of the study (Abdalla et al., 2018). Yin (2018) added that triangulation increases the depth and breadth of the research. Moreover, data validity and credibility are also enhanced with methodological triangulation (Azulai, 2021). I used the software for analysis of the interview data after member checking with the interviewee.

One unique characteristic of a case study is the use of different data sources (Ridder, 2017). Interviews and organizational documents are the two commonly used

methodological triangulation that increase research validity (Ramakrishna, 2018).

Companies can use different data analysis methods to analyze organizational documents (Jaspersen & Stein, 2019). According to Yin (2018), thematic and content analysis are among the methods available to researchers. The content analysis enables the classification of codes and identification of themes (Ramakrishna, 2018). I analyzed the relevant documents obtained from the management of the NPOs using content analysis.

Yin (2018) recommended the use of five sequential steps to analyze their data: compilation of the data to look for patterns and themes in the interview transcripts:

1. compiling the data;
2. disassembling the data;
3. reassembling the data;
4. interpreting the meaning of the data; and
5. concluding the data.

Researchers can use qualitative data analysis software to facilitate the coding and analysis process (Williams & Moser, 2019). Banwell et al. (2021) recommended the use of Atlas ti to code and analyze data because of its ability to find the relationship between themes. Further, Atlas ti facilitates data organization and visualization (McAleavy et al., 2021). Moreover, researchers can use member checking to validate their participants' responses (Watts et al., 2017). I submitted my interpretation of the participant response for verification of the accuracy of my understanding. I used Atlas ti to organize my data codes, map themes, and establish relationships among pieces in accordance with Yin's 5-step process.

Researchers must focus on only the critical themes in the research data, which are helpful in addressing the research question when mapping the relationship between pieces in different data sets (Yin, 2018). The conceptual framework and literature provide a clue on the key themes for data analyses. Researchers can connect key themes with data categories (Williams & Moser, 2019). Moreover, frequency analysis is helpful in determining the statistical occurrence of thematic codes in each data category. I correlated the critical themes with the conceptual framework and current literature. The key themes identified in this study were partnerships, accountability, communication and transparency, professionals, equilibrium, whistleblower, and diversification. I correlated the key themes with recent studies and the COSO integrated internal control framework.

Reliability and Validity

Reliability and validity are essential in qualitative research to ensure research quality and rigor. Firstly, unreliable data sources could cause data quality issues. Secondly, insufficient data do not address the research question adequately. The sample size may also not be appropriate for the phenomenon. While reliability is rooted in data adequacy, validity focuses on data appropriateness (Spiers et al., 2018). The concept of reliability and validity distinguishes between qualitative and quantitative methods (Houghton et al., 2013; Spiers et al., 2018; Yin, 2018). Moreover, unrealizable evidence produces illogical research outcomes (Zou et al., 2019).

Qualitative researchers must ensure trust and rigor in their research outcomes by using adequate and appropriate data. Dependability, credibility, transferability, and confirmability are the four criteria Lincoln, and Guba (1985) established to handle the

reliability and validity issue in qualitative research. Researchers should put strategies in place to achieve the reliability and validity they envision.

Reliability

The adequacy of the research data could become questionable. The use of reliable research instruments can help in achieving reliable research results (Bengtsson, 2016). Houghton et al. (2013) discovered audit trail, triangulation, and prolonged engagement as strategies for ensuring data adequacy in research. Accordingly, qualitative research is creative, and its quality outcome could vary significantly depending on the researcher's artistic abilities. Fusch and Ness (2015) admitted the lack of data saturation could result in data quality impacts. However, there are no exact specifics on data saturation. The general principle is that data is saturated when there are no new codes or themes. Researchers should provide a detailed explanation of their processes and any changes that impacted the study to make it more reliable (Ali & Yusof, 2011). Saunders et al. (2016) also concluded that participant misinformation might result in unreliable data. Researchers must consider the issues that may inhibit data quality and counteract them with appropriate measures.

I addressed dependability by avoiding researcher bias. I used the interview protocol to ensure reliability (see Appendix C). I also made certain that my research method was consistent with the research question. I asked the same interview questions to each participant to ensure dependability. I took extensive notes of the interview responses and audio record interviews based on participants' acceptance of the permission to audio record. All these activities enhanced my research dependability and reliability.

Validity

The validity of qualitative research is sometimes questioned (FitzPatrick, 2019). Moreover, ensuring the appropriateness of the research evidence could become challenging. Several researchers have contributed to the validity dynamics. According to Zachariadis et al. (2013), validity is ensuring the appropriate choice and execution of design (design validity), appropriate data collection and analysis (analytical validity), and the overall quality of interpretation and conclusions from interactions and data (inferential validity). Abdalla et al. (2018) concluded that credibility, transferability, and confirmability are the key components of the research validity concept. The point is that validity is crucial in the development of research. Validity includes several pieces such as credibility, transferability, confirmability, trustworthiness, and dependability (FitzPatrick, 2019). I ensured credibility, transferability, and confirmability in my study.

Credibility

Credibility is evident in the manner the researcher approaches resolving the research question. The person who reads the study establishes credibility of the research (FitzPatrick, 2019). Moreover, credibility is similar to internal validity, ensuring that the research question is being addressed appropriately (Abdalla et al., 2018; Zachariadis et al., 2013). Houghton et al. (2013) explained that obtaining data from varying data sources enhances credibility. In addition, the researcher must describe participants' experiences richly and accurately to enhance data validity (Spiers et al., 2018). Saunders et al. (2016) revealed that the validity level increases when the interview questions are straightforward with probing questions to understand the phenomenon. Saunders et al. suggested

establishing rapport and providing the interviewee with structured interview questions before the interview for adequate preparation. Giganti et al. (2019) added that source document verification is vital in assessing data validity. Member checking is a well-established strategy for ensuring data dependability in a qualitative study (Brear, 2019; Liao & Hitchcock, 2018). The strategy involves researchers asking participants to verify their interview responses. The purpose of member checking is to enhance accuracy and transferability (Morse, 2015). Moreover, member checking enables the identification of any errors of facts and unrecognized researcher bias (Miles et al., 2014, Chapter 11).

I ensured credibility by selecting appropriate participants based on my selection criteria, collecting relevant and adequate data to all the interview questions, establishing rapport with the participants, and using member checking. I kept a journal of all happenings, provided a detailed description of the setting, participants, recorded the interview, note participants' responses to key points, transcribed the recording, validated the response with each participant, and detailed description of themes. In addition, I reviewed multiple relevant document sources obtained from the organization, the Charity Navigator, and the GuideStar website to incorporate triangulation. I linked my data interpretation with the data and confirmed my result with the current literature.

Transferability

The transferability concept replaced the generalization concept in the qualitative study (Maxwell, 2021). Transferability, equivalent to external validity, ensures that the research result applies to other situations. In contrast, internal validity refers to generalization within specific groups or settings, as in “case studies” (Creswell & Poth,

2017; Yin, 2018). Yin (2018) noted that researchers could satisfy transferability by reaching data saturation. Inability to reach data saturation affects the validity of the research (Fusch & Ness, 2015). Researchers achieve data saturation when they find no new data, and other researchers can replicate the research (Fusch & Ness, 2015).

Therefore, attaining data saturation is an essential guide to the audience in deciding about the transferability of the study outcomes. To enhance my transferability, I provided a detailed and rich description of the assumptions, limitations, population, and participants.

Confirmability

Confirmability is achieved through triangulation while reducing researcher bias. Confirmability discusses the neutrality of the information gathered (Tobin & Begley, 2004). I enhanced confirmability by using methodological triangulation to gain in-depth data to achieve data saturation. I used data triangulation through (a) semistructured interviews with member checking, (b) a review of related company documents, and (c) a reflective journal. Probing aligns an interview with the research question (Fusch et al., 2018). I used member checking to fortify my research by validating my interpretation of the data from the participants' accounts on the semistructured interviews. I further substantiated confirmability by making sure the findings of my research emerge from the data collected and that I have not skewed the data, hence mitigating research bias.

Transition and Summary

In Section 2, I restated the purpose of the study, elaborated on the researchers' role, provided a description of the participants, the population and sampling methods, and ethical issues in research. I also extended the discussion on the research method and

design of the study and described the techniques that I used for data collection, organization, and analysis. I concluded Section 2 with deliberations on research validity and reliability and how I implemented it in my study. Section 3 includes of the following: (a) introduction, (b) presentation of the findings, (c) application to professional practice, (d) implications for social change, (e) recommendations for action, (f) recommendations for further study, (g) reflections, and (h) conclusion.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative multiple case study was to explore strategies nonprofit managers in the United States use to develop and implement effective internal controls for the continuation of their organizations' financial health and provision of humanitarian services. The data came from management interviews and financial statements at four NPOs in United States. The findings showed strategies that the managers used to ensure financial sustainability and continuity of humanitarian services.

I conducted the interview in a secured private workspace in my house with my headphone on to prevent unauthorized access to information. Participants electronically signed consent forms in an email before proceeding with the interview. I obtained permission from participants to record the interview before I started recording during the interview sessions. Participants were leaders of nonprofits, including chief executive officers and chief financial officers. I posed eight open ended interview questions to gain in depth understanding of the financial strategies NPO leaders practice in the United States to ensure adequate internal controls. I also reviewed the participating NPOs' financial reports I obtained from their website and compared that to the interview data. The result indicated that NPO leaders have in depth understanding of financial strategies to ensure strong internal controls. In this section, I provide an overview of the research study, presentation of the findings, discussion of applications to professional practice, discussion of implications for social change, recommendations for action, recommendations for further research, reflections, and conclusion.

Presentation of Findings

This section of the study presents the results of the collected qualitative data from in-depth interview of four participants selected through purposive sampling and a review of the financial reports enabling me to answer the research question: What financial strategies do leaders of NPOs develop and implement to ensure effective internal controls for the organization's continuing financial health and provision of humanitarian services? The conceptual framework for this study employed the COSO internal control integrated conceptual that classifies internal control objectives into operations, information, and compliance. COSO includes measures for safeguarding the organization's assets against fraud and integrated conceptual framework to evaluate and measure the strategies of NPO leaders in ensuring effective internal controls. Data were collected analyzed according to the emerging context and subsequently classified under different themes. The qualitative data were collected through an in-depth interview. Interview data were recorded, transcribed, and coded, and the coding were categorized manually and by using Atlas.ti 22 under relevant themes. These five themes emerged upon completion of the data analysis and verified with financial reports publicly available on the NPOs' website.

- Assessing financial strategies of NPOs
- NPOs framework and procedures
- Mechanisms for ascertaining effective internal control strategies
- Challenges affecting the implementation of strategies
- Proposed solutions to the challenges

Several subthemes emerged out of the five themes identified above. The subthemes are derived from the word cloud of each theme. The significance of the word cloud was analyzing the statistical occurrence of thematic codes in each data category. The key subthemes were partnerships, accountability, communication and transparency, professionals, equilibrium, whistleblower, separation of duties, and diversification. The results indicate partnerships, accountability, communication and transparency, hiring professionals, whistleblower, and diversification are among the key strategies NPO managers implement in their operations. These conclusions concurred with the findings of Moldavanova and Goerdel (2018). In their study, Moldavanova and Goerdel stated that collaboration and diversification of resources was critical in a successful nonprofits management. In addition, Costa and Goulart da Silva (2019) agreed that accountability demonstrate transparency which improves trust and improves relationships. Diversification of revenue in nonprofits is vital for financial stability because relying on donations amounts to more volatility (Carroll & Stater, 2009). I have included subthemes on tables for each of the five themes in this chapter. Refer to Tables 1 through 5 for the subtheme frequency analysis.

Theme 1: Assessing Financial Strategies of NPOs

Financial strategy entails the approach for the planned development of financial functions based on a clearly defined vision, design, and roadmap. It helps to build on insights from a business context, stakeholder expectations, and own performance and capabilities to focus on opportunities that create value. In this study, several financial

strategies have been highlighted by participants in fostering financial health and continuity.

All participants indicated the need for getting the services of qualified professionals to manage the financial aspect of their operations. In addition, three participants expressed the need for accountability as financial strategy. Oversight and transparency are dependent on each other because where there is oversight, transparency is evident. Participants also acknowledged the need for oversight and transparency in their operations. Table 1 is a display of the subthemes of Theme 1 and percentage of use by participants.

Table 1

Subthemes of Theme 1

Subthemes	Percentage of use by participants
Transparency	50%
Accountability	75%
Professional	100%
Diversified investments	50%
Oversight	50%

M1 noted that their organization has an investment account and profile in place, which is administered by experts who maintain the parameters they have laid out for them. They further noted that the situation in the market defines their strategy. Accordingly, they posited that a fundamental strategy of theirs is to elicit income from stocks and high-quality corporate bonds, which suggests how they ensure financial health and continuity. M1 made the following statements:

We have an investment account managed by a group of professionals. But we have adapted our strategy over time depending on the market we have an investment profile, and we stick to that through the parameters that we have established with our professional advisors. The fundamental strategy is to generate income from preferred stocks or from high quality corporate bonds and just spin off enough interest and dividends income to support the ongoing operations and, that has been very successful.

Similarly, M2 highlighted the diversification of revenue strategy to curtail the risk associated with the flow of money in the following comment: “We diversify our revenue to negate risk.” M2 also outlined the approach they use to minimize the risk associated with donors not redeeming their financial pledges because they are pass-through entity to other beneficiary agencies who benefit from their generosity:

So, since we depend on money coming in from companies and employee base, we must minimize our risk. So, if 30% of our revenue comes from one partner company, then I could really be at risk for the financial health of our NPO but also of the agencies that we sponsor. If that company shut down, then we are in trouble, as most of our gifts are pledges. We minimize our accounts receivable because a lot of times donors consider their giving obligatory pledge not personal pledge, because they are employees of our partnership organization. Therefore, if they separate from that organization, they do not have to honor that pledge to our NPO.

According to M2, having strong budget planning and keeping up with budget expenses as well as maximizing the talent of employees by hiring the best are other strategies highlighted in the study:

In addition, we also ensure strong budget planning and tracking budget to expenses or revenues making sure our expenses stay under what we had budgeted, or if there are overages, we try to minimize overhead cost as a strategy for optimizing employee talents and expertise. What I mean by that is in hiring the best and brightest that we can for the salaries that we can offer, maximizing what they can do so that I maybe I can use one employee to do two sets of tasks instead of having to hire a second employee to do those things.

M3 also reported having an internal treasurer and an external accounting firm that oversees bookkeeping and bank accounts is a strategy. This is important given that it fosters transparency and accountability, which breeds trust, thereby attracting more financial donations. Moreover, financial oversight within the organization as well as the appreciation of donors who have made financial contributions are other strategies that elicit financial health and continuity. M3 highlighted below:

We had an in-House Treasurer who's on our board, but we've also hired an outside accounting firm to handle our bookkeeping and our payroll, so that is a major step to get a third party to do that, I think that is critical to be able to have a professional firm to handle it, even though we're a small organization and it costs money for us, I think it's important to be able to have that transparency so that our numbers are clear and that it's somebody else that's handling it, and not

ourselves. When people see that there is accountability and transparency, they are more likely to trust that you are using the funds well and donate more. When we have a donation, whether it be a first-time donor or a monthly recurring donor, periodically, send them a thank you. I think you know just to be able to connect with them to have continuity and so we want people to know we appreciate them. We try our best to keep them up to date with our goal and what we have accomplished through our monthly newsletter.

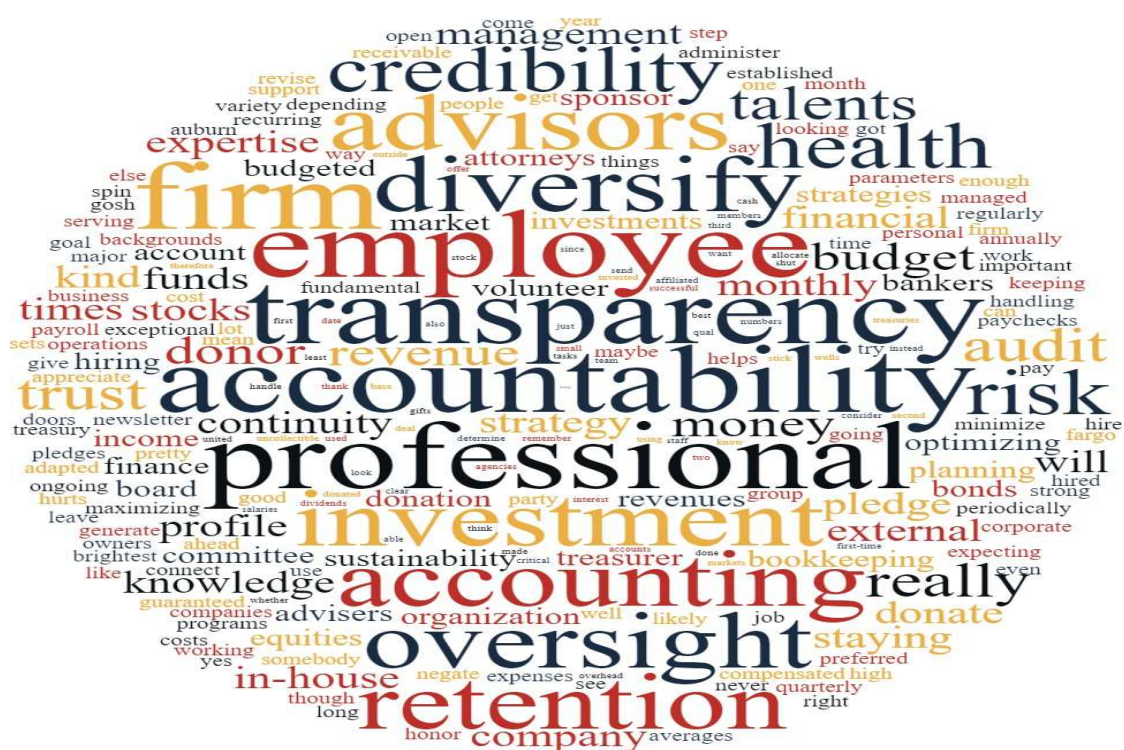
Furthermore, M4 mentioned having a financial investment and audit committee comprising volunteer board members with diverse backgrounds and a reputable financial experience as a strategy in this study. Participant M4 expressed satisfaction with such committee's ability to determine a profitable investment opportunity for their organization which has gone a long way in ensuring financial health and continuity. M4 made the following statements:

We do have finance investment and audit committee that is made up of our volunteer board members. They are not compensated for their time serving on the board and they come from a variety of backgrounds that give them a good deal of personal experience, knowledge, and credibility when it comes to financial management. Our board comprises of bankers, attorneys, and business owners, reviewing our investments regularly. They revise it annually, but at least quarterly. They work with our investment advisers to determine how to allocate our funds in equities and stocks, bonds, or in Treasury bills or cash and they have done an exceptional job of staying ahead of the market. They also have strategies

for times when stock markets and equities are not doing well. So, they have got us invested in some other things like bonds and treasuries so that we have guaranteed income to pay staff, administer our programs and keep the doors open which really keeps us sustainability.

Figure 3

Word Cloud for Assessing Financial Strategies of Organizations



Source: Interview Result, 2022.

The sentiments shared on accountability agrees with a study by Costa and Goulart da Silva (2019). Accordingly, accountability systems provide high level of satisfaction to stakeholders. Additionally, the strategy of consulting with professional agrees with Reisman (2020, August 1), who recommend nonprofits consult with experts on finances so they can focus on their mission. However, nonprofits have to communicate effectively

with their consultants to understand the process and clear out with their expectations to ensure optimal outcome. Hiring experts will enable nonprofits to focus on their main goals and help them achieve optimal accountability.

Theme 2: NPOs Framework and Procedures

Organizational procedures define the structure and service flow in organizations and outlines responsibilities regarding decision-making about processes, projects, financial development, and management. To ascertain the effectiveness of the procedures of organization in fostering continuity, the study adopted the COSO internal control integrated conceptual framework. COSO is an accepted framework for internal control. It is widely recognized as the definitive standard against which organizations measure the effectiveness of their internal control systems. The COSO model defines internal control as a process effected by an entity's board of directors, management and other personnel designed to provide reasonable assurance of achieving objectives (Park et al., 2021). In an effective internal control system, control environment, risk assessment, control activities, information and communication, and monitoring work to support the achievement of an entity's mission, strategies, and related business objectives (D'Aquila, 2013). All the subthemes below are components of the COSO integrated internal control. Table 2 below displays the dominant words in Theme 2 and percentage of participants usage. Participants' response show communication, financial reconciliation, separation of duties, accountability, and management as key strategies.

Table 2*Subthemes of Theme 2*

Subthemes	Percentage of use by participants
Management	75%
Communication	100%
Accountability	75%
Separation of duties	75%
Financial reconciliation	100%

Participants M3 and M4 noted that they were unfamiliar with the COSO framework. However, their responses highlighted their organizations use some form of system to manage their NPOs. M3 explained with the following comments:

I am not familiar with this to be quite honest. So, the only best way that I can answer we hired the services of an outside accounting firm to handle our bookkeeping and finances. We also pay for a donor management system, when we first started, we were just using Excel that was not efficient and effective for us. Our donor management system is robust and keeps track of when to send tax and annual contribution statements to our donor. Every time people give donation, they automatically receive a tax receipt, so they do not have to wait until the end of the year. We have quarterly meetings with our donor management system and bookkeeping partners. Our board members also attend these meetings to be able to ask questions. Our bookkeeper and our accountant have our monthly reconciling.

Participant M4 also indicated nonfamiliarity with the COSO framework in the statement below. However, response indicated they have some controls in place:

I am not familiar with that acronym, but our internal controls here are always under refinement. We have two signatures on checks. We have segregation of duties, the person that opens up the mail where we receive some of our donations is not the same person that fills out the deposit slip and that is not the same person neither of those two is the same person that does the reconciliation on every account that we have on top of that, we also have an outside accountant that is very familiar with our operation. We have an annual audit. We have access to our external auditors throughout the year whenever we have questions and I consider that part of our risk mitigation to make sure that we do maintain the appropriate controls internally and that we are not doing anything to violate the general accounting standards. We do have a CFO who has more than 20 years of financial experience and he does an excellent job. We also use an accounting system that is proprietary to community foundations or to grantmaking foundations and it's called the financial Information management system. The good points about this system are it will not allow us to book inappropriate journals and ledger entries. We are not at risk of a hardware meltdown that would cost us our system everything is replicated in the cloud. It is restorable, there are backups we can, if we had a disaster we can go back to yesterday or 30 days ago or 90 days ago.

M3 explained that their organization relied on external accounting firm and the use of a donor management system to monitor taxation and annual financial contributions and statements. More so, the automation of the donor management system fosters efficiency and facilitates communication and data management. The responses also

revealed that organizations generally employ bookkeepers and accounting firms to conduct regular assessments and audits of their annual budgets and accounts to ascertain financial gaps and areas that need improvement, as well as enable them to ensure that established accounting standards are not violated. Further, the segregation of duties between staff aids the monitoring of transactions and account reconciliation. Having a financial information management system fosters data security, given that systems are connected to the cloud. These indicate organizations adopted the COSO frameworks to ensure continuity in their internal control processes.

There was a consensus in the framework between the organizations of M2 and M4 on the decentralization of duties among staff to reduce risk and foster accountability and transparency, as highlighted in the comment below. M4 disclosed in an earlier comment that they segregate duties among employees. M2 also mentioned this strategy in a comment:

We have four total employees, so people wear different hats, but we try to minimize that risk. To secure our internal controls we have as much separation of duties as possible. We also bring in the Board of Directors, so the Treasurer of the Board also is involved in the internal controls. He makes sure that we have correct invoices to go along with the disbursements and he checks those monthly. I think starting off with having high accountability and having ethics policies that the board volunteers and employees sign off on kind of sets that climate of accountability and stewardship within the organization and especially our

organization has high visibility in the community, and so when we're going out asking the community for funding.

Additionally, M1 explained, the hiring of competent advisors associated with established banking institutions and harmonization of accounts to ensure effective monitoring are other frameworks reported in the study, as revealed in the comment below:

Our controls are based to great extent on trust in our advisors. We have selected professional advisors who are with established bank institution, and we have established a review protocol such that our CEO receives the statements and information on a regular basis. We also consolidated the accounts into one investment account which makes the process much easier to supervise and importantly, it prevents any gaps in the management style and the timing of investments, and in the withdrawals and contributions to the accounts so it can be much more easily monitored and communicated to the board from one consolidated account.

The opinions expressed by participants in this theme suggest that, to a great extent, the organizations under study are incorporating the COSO internal control integrated conceptual framework. This is because the NPOs have in place defined procedures and strategies to perform risk identification and analysis, segregation of responsibility, security network application, communication, and effective monitoring which are the ingredients in the COSO's five components of an effective internal control system.

Theme 3: Mechanisms for Ascertaining Effective Internal Control Strategies

Participants word cloud indicated destruction policy, whistleblower, and bookkeeping are strategies used for ascertaining effective internal control policies. These strategies are some of the ingredients of the internal control components in COSO internal control framework for this study. All the participants mentioned bookkeeping, monitoring and/or reviews as effective financial strategies. In the results of Li and Feng (2021), financial procedures impact donations. Accordingly, people are more likely to donate if they find the financial procedures appealing and transparent. Table 3 is a display of the subthemes of theme three and percentage of use by participants.

Table 3

Subthemes of Theme 3

Subthemes	Percentage of use by participants
Destruction policy	25%
Whistleblower	25%
Bookkeeping	100%

Participants have reported several processes of how organizations determine the effectiveness of their internal control strategies. Two out of four participants in the study emphasized the significance of consistent and regular reviews. They recounted measures taken to ascertain those statements are reviewed monthly by all involved parties. It was discovered that opinions and reviews from external auditors help to discern potential issues and financial threats, and through the recommendations offered, potential hazards are addressed before they escalate. Participants also highlighted the usage of technology

to strengthen operational efficiency and security, which are all highlighted in the quotes below. M1 detailed their internal control strategies:

I do speak with the managers about twice a year on a quasi-formal basis and question them about the account. We review the statements monthly and the CEO reviews those statements immediately. It's a large account with a substantial number of investments, but the details of the account in summary form are right there on that front page of the statement and so I have, you know, spent time instructing the board, how to review that statement and what matters you know the asset allocation must match the risk profile and the costs and fees. I believe we have substantial protections. The CEO manages the operating accounts with the assistance of his accountant, he reviews them manually. At least in connection with the tax filings.

M4 also substantiate their effective strategies in the following:

We are constantly getting opinions and reviews from our external auditor and if he sees anything that he does not like or does not think is a good practice, he will not only tell me as the executive. He will tell our Board of directors the Board of Directors will hold us accountable to make sure that those things are remedied. We are always trying to learn better practices and always looking for ways that we can use technology to make our operation not only more efficient but also safeguarded. We also have external reviews that are done biannually, biennially on from our insurance providers. We have general liability insurance, compensation insurance, directors' and officers' insurance, and they also do a

review of us just like the auditor does on that annual basis. They make recommendations to us, and they have made us strengthen our online presence. This recommendation aligns with Schwan (2021) which supports institutionalizing the changes made during the pandemic for future success. We now must use two-part authentication so that we are not hackable.

To ascertain the correlation between financial deposits made and those attached and filled, checks and balances was highlighted as vital as it allows the regular monitoring of reports with the aid of a donation software. Participants also noted the use of external firms in managing their books and the adoption of a whistleblower policy. This suggests effectiveness in internal control processes as well as the promotion of justice, transparency, openness, and accountability. Accordingly, the document destruction policy also guarantees effectiveness and accountability, given that it can prevent the shredding of possible financial evidence. And these M2 highlighted in the comments below:

We first look at checks and balances with different reports from like our donation software. With our donation software, we have one employee that is putting in the donation and pledges as well as the actual monetary gift on a daily basis. Those reports are run against the deposits that are made into the bank and those must equal and then those are attached and then filed away. We have annual audits that we hope that would pick up on some we know not on all, but they are looking at least our methods and controls to see if they appear to be adequate. An outside firm does the actual bookkeeping of our QuickBooks to make sure that is done in

a professional way that we might not do internally with just a staff of four people and then we also have the policies like the whistleblower policies. We also have a document destruction policy so that people cannot just do things and then destroy their work.

Figure 5

Word Cloud for Mechanisms for Ascertaining Effective Strategies



Source: Interview Result, 2022.

The destruction policy, whistleblower bookkeeping all fall under the control activities of the COSO internal control framework component. These strategies help prevent and detect fraud in a timely manner (Applegate, 2019, May 1). The destruction policy help strengthens the document retention policy and prevent employees from shredding documents to get away with misappropriation. The whistleblower policy supports the reporting of fraud and misappropriate behaviors to the nonprofits.

Whistleblowers are protected from being exposed and this helps in the early detection of fraudulent activities.

Theme 4: Challenges Affecting the Implementation of Strategies

All participants indicated unfavorable conditions and the need for equilibrium. As noted in Carroll, D. A., & Stater, K. J. (2009), the volatility in nonprofits funding environments differ by the type of work they do. In addition, unfavorable conditions such as the pandemic can place nonprofits in a financial predicament as noted by Schwan (2021). Nonprofits need to be financially sustainable in the long period in uncertain economic conditions and financial crisis (Amagtome & Alnajjar, 2020). There is the need to embrace the change and develop new tools for continued success post pandemic. Table 4 is a display of the subthemes of theme four and percentage of use by participants.

Table 4

Subthemes of Theme 4

Subthemes	Percentage of use by participants
Equilibrium	100
Unfavorable conditions	100

Participants expressed some concerns and challenges that may affect the implementation of internal control strategies. The uncertainty in the inflow of the amount of money into the organization as well as attaining equilibrium between the risk profile of the organization responsible for the protection of money was identified in the study as a major challenge. This suggests that money may not be effectively tracked, especially when the financial antecedent of the organization responsible is unknown. M1 noted some challenges affecting the implementation of their strategies:

The primary difficulty would be the unsure nature of cash flow into the organization. You cannot predict how much, and the nature of donations. Next challenge is finding a balance between the risk profile of the organization protecting that money. The last thing you want to do is take a donation of \$1000 and then lose half of it in the market.

Another challenge M3 highlighted in the study is the unfavorable economic environment due to the direct relationship between employers and their employees. This is even more challenging as companies occasionally have an inflexible visiting time structure. Moreover, the Corona Virus (Covid-19) has also affected donation, which suggests a significant shift in the way organizations finance projects. M2 also identified these challenges in their strategy implementation:

Since we deal with companies and their employees, the economic environment can be a major challenge. We have also seen as companies have become what we call leaner and meaner, they are doing more with less to look at their bottom line. So, a lot of times they are not as friendly with their time in letting people come in from the outside and use company time to talk to their employee. the pandemic that that has been a difficulty in fund raising because just people have had other things on their mind. You know they worried about the health and safety of their own families and so in some ways, the benevolence was not there, but I would say in actual giving to the cause of COVID, we have seen people be very benevolent.

To further buttress the point made above, M3 noted the challenge for emerging organizations to secure funds to finance their activities and build suitable systems to enhance financial continuity, as highlighted in the quote below:

The difficulties are finding the money to pay for the services in place. You know because as a small emerging nonprofit organization, every amount every money you know, the little bit of money that we have coming in, you know you want to hold on to it to be able to advance the mission, but it is a where we have other monthly expenses. The number one difficulty in you know in as far as to be able to achieve the strong financial health and service continuity just not having the funds to be able to have those systems in place to help us does that make sense.

Lastly, MP4 expressed their concern over the limited number of employees they had in the past and its disadvantages as noted in the following comments:

One of the very big difficulties that we had even five years ago was we had a staff of three and it's very hard. If not impossible, to have those firewalls between every activity so the same person that is writing checks is not the one that's making the deposits.

Figure 6

Word Cloud for Challenges Affecting the Implementation of Strategies



Source: Interview Result, 2022.

Theme 5: Proposed Solutions to the Challenges

Participants indicated online presence, diversification, oversight, and systems as some of their solutions to challenges. In a recent research online presence was noted as a strategic choice depending on the funding source of the nonprofits (Lam & Nie, 2020). They found that nonprofits have used social media to circulate information and solicit supports.

Another prior research indicates that revenue diversification results in increase in organizational output (Berrett & Holliday, 2018). Accordingly, diversification strategies provide stability, reduce uncertainty, reduce dependency, and lower risk of financial crisis. In addition, oversight practices enhance the allocation of donor contributions to the charity's mission (Blevins et al., 2022). Participants mentioned viable systems as one of

the tools for an effective strategic solution. When it comes to systems for instance, geographic information system can assist nonprofits in important aspects such as mapping, planning, and community building (Brudney & Prentice, 2018). Nonprofits must invest in systems that are viable in achieving their mission. Table 5 is a display of the subthemes of theme five and percentage of use by participants.

Table 5

Subthemes of Theme 5

Stub themes	Percentage of use by participants
Online presence	50%
Diversification	75%
Oversight and systems	50%

Several challenges and concerns were expressed by participants in theme four. However, they also provided some solutions to address these challenges. One of the challenges identified by participants in the previous theme is the difficulty associated with maintaining an equilibrium in risk and reward profiles in addition to creating strong procedures for accessing funds. M1 highlighted the efforts they are making to address this problem through the creation of a pro forma which was presented to the board with more education on its functions. M1 suggested the need for the application of a tough procedure in accessing money obtained from an event or activity that has been deposited into the organization's account. In addition, M2 recommended that videos should be situated in the breakrooms to enable employees to watch them at their leisure. This indicates a solution to the challenge of reaching out to employees of partner organizations for donations.

The following comments support their suggestions. M1 commented:

With respect to the risk and reward profile of the account, I did a pro forma and made a presentation to the board and encouraged them to payback, we did this at a time when the markets were roaring, and everyone was thrilled with the performance, and I thought that was a really good time to know you can't go broke taking profits, so I thought that was a really good time. Good job, but let's not bank on that success let's payback the risk, and so on. And so that came through with a presentation to the board and education to the board about why that's important, and then the board's consent. The proposals that I have made from the finance side is that we establish an endowment with that money such that we can control the expenditures from that account and have some more stringent parameters around the use of the proceeds from that account.

M2 suggested the following in the comments, “We created videos and have them in the break rooms that the employees of partner organizations can view on their own time.”

Furthermore, M3 suggested having a robust online presence in order to address the fundraising issue motivated by the novel coronavirus. M3 recommended the adoption of platforms such as Zoom and Facebook to remain relevant given the situation created by the pandemic. This idea was supported by M2 in a comment, “Having a stronger online presence on Facebook and Zoom is important. We had some zoom meetings with companies and with volunteers.”

The need to expand investment and have multiples streams of income in order to be able to survive difficult economic conditions was also recognized by participants, as

highlighted in the quotes below: M2 explained the support they got from the government during the pandemic:

We did get PPP loans from the government and because we did, we did stay viable during all that time and we were fortunate to have those loans forgiven, so that was income for the organization as well and just making sure that we had diversify our investments to minimize the impact of those economic swings.

M3 commented, “Even though we are not a big NPO we have some other systems in place to help stabilize our finances.”

However, building a viable system and foundation that can keep up with development was also proposed. As highlighted in the previous theme, this indicates a solution to the challenge of the absence of a suitable system to enhance financial continuity. Participants also reiterated the importance of having an accounting firm to foster transparency and a clean financial record. M3’s claim supporting a viable system and foundation is below:

To me, those are foundational things to that, you want that strong foundation so that when you do grow, those systems are already in. We invest in an accounting firm because when it concerns money and transparency we want to be beyond reproach or above reproach.

Lastly, M4 highlighted the importance of having a large pool of staff, noting that it allows for the separation of duties and checks and balances in an organization which addresses the challenge of limited staffing outlined in the previous theme. M4 said:

was not feasible to perform the review for 2020 because M1, M2 and M3 did not have their 2020 financial statement publicly available during this review. In reviewing the financial statements of the participating NPOs, M4's 2020 audited financial statement showed total asset increased by 15% and gifts by whooping 1,760% while grants reduced by 22% during the pandemic in 2020. An indication that M4's financial strategies regarding their investments paid off. According to Their 2020 financial report also indicated their value of recruiting qualified staff and training sessions for their staff and board members to support their system of operations.

In 2018, M1 experienced a 63% reduction in total revenue as a result of reduction in investment income; with more than 50% increase in professional fund-raising cost with 5% increased total assets. M1 made more than \$100,000 in investment income in 2018 and about \$3million in investments in stocks. M1's Form 990 indicated the NPO did not receive a separate independent audited financial statement in 2018. M1 does not have a whistleblower and document retention and destruction policy. M1 has a board of directors to oversee all financial dealings.

M2 has audited financial statement as indicated on the 2019 Accountability Report. The notes to their financial statements outlined several investment portfolios. Their external auditors presented a fair opinion on their 2019 financial statements.

NPOs are expected to demonstrate accountability and transparency through financial reporting. The IRS requires all large nonprofits to file their financial reports with the IRS (Wyllie, 2009, March 1). The purpose of this filing is to determine if there were any unusual compensation arrangements, conflict of interest, greater transparency

and ethical practices. Two of the participating NPOs rely heavily on investment income. The article by Copley, and Manktelow. (2018) indicated that efforts are being made to ensure the classification and reporting of cash flows serve the public interest. Accordingly, the disclosures should assist creditors and donors of the cash position of the causes they support.

Applications to Professional Practice

The findings from the research revealed successful strategies NPO leaders develop and implement to ensure effective internal controls for the organization's continuing financial health and provision of humanitarian services. The strategies identified were partnerships, accountability, communication and transparency, professionals, equilibrium, whistleblower, diversification, monitoring, and management systems. The results of this research contribute to the existing literature on financial strategies in NPOs. Five themes emerged from the interview data using Atlas ti, partnership, fundraising management, diversification, outsourcing of accounting function, and seeking experienced volunteers on the board.

The participants indicated NPOs would experience continuing health and provision of humanitarian services if they establish partnerships with donor organizations, diversification to reduce risk, accountable fundraising management, outsourcing of accounting functions and engaging experienced volunteer. The outcome of this study may assist NPO leaders implement successful sustainability strategies. NPO leaders need to have develop investment risk profile management skills. In addition, NPO managers would learn other donation strategies identified in this study that they have not

explored. They should also explore partnership types mentioned in this study to increase their visibility and donation capacity. Yin (2021) acknowledged the value creation from partnership between corporate managers and NPOs. Dong and Rim (2019) also found businesses and NPOs revealed extensive business partnerships. The findings of this research suggest NPO managers could create financially strong organizations when partnerships are formed, accountable fundraising management, diversification, outsourcing of accounting experts to handle finances and experienced volunteers. A key recommendation is for NPO leaders to develop and implement adequate internal controls such as access restrictions and risk assessment, in addition to assuring high ethical values to fulfil their organizations' mission and goals.

The outcome of this research may guide NPO leaders to implement successful fund raising, investment management and partnerships that will strengthen their operation. McArdle (2020) noted partnerships as a central to community improvement and the positive processes would ensure value creation while negative processes impede progress. The author also mentioned NPO leaders should avoid conflicting goals with their partner organizations. Dong and Rim (2019) mentioned challenges resulting from business partnerships involves great resource accumulation. This current research provides guidance on how to resolve the partnership problem through sustainable measures such as having a strong online presence and the use of technology to reach potential donors. The outcome from this study can provide NPO managers appropriate and timely solution to problems in fundraising, partnerships, diversification, outsourcing

of professional accountants, investment risk profile managements and engaging experienced volunteers.

Implications for Social Change

The findings from this study may serve as a channel for positive social change. Majority of NPOs are experiencing challenges regarding their finances. The COVID-19 pandemic also contributed largely to their predicament. NPOs were unable to organize in-person fundraising drives. Partner organizations withdrew some support during the pandemic because they had to cut cost to survive. When nonprofits and local businesses work together, both organizations benefit. Partnering with nonprofits demonstrates corporate social responsibility, which can give for profit companies a public relations boost (Dong & Rim, 2019). Companies are not independent actors but connected to other social players to help solve social issues. The partnership strategies shared in this research has the potential to enhance the operations of struggling NPOs. NPOs are encouraged to form strategic partnerships that benefit both parties and contributes to the community at large.

The result of the study also shows important financial strategies new and struggling NPO leaders can use for effective internal controls to ensure their agenda is accomplished. In additional several NPOs need experienced professionals to serve on their boards to ensure proper management of investment funds and accountability. This study informs donors and experienced professional their service is valuable to NPOs as they volunteer to assist people in the community. As participants noted in this study, when donors are assured, their funds are managed properly, they tend to increase their

contribution. The application of recommendations from this study could, therefore, increase the awareness of the COSO internal control integrated framework which NPOs could implement in their operations. NPO leaders can also learn new financial strategies to strengthen their NPOs ability to benefit communities' citizens and enable NPOs to provide needed services.

Recommendations for Action

Financial institutions, accounting professionals, policy makers, NPO managers, regulators and experienced professionals should pay attention to the outcome of this research. NPOs need experienced professionals to help ensure their risk profile is looking great and brings them the maximum returns which can sustain them in difficult times.

The analysis of the interview and document data suggests further research into how NPOs establish partnerships. There was also a gap in the result of how partnerships ensue mutual benefits. This study may be disseminated in academic literatures, conferences, and training workshops to provide leaders and researchers with effective financial strategies to ensure adequate internal control during periods of economic downturns.

Recommendations for Further Research

There are more than 1.5 million nonprofit organizations registered in the U.S (NCCS, 2022). This number includes public charities, private foundations, and other types of nonprofit organizations, including chambers of commerce, fraternal organizations and civic leagues. This study included four NPOs in the United States. Three of the NPOs are located in the Southeastern region and one from the Western

Coast of the United States. I recommended future researchers conduct similar studies to cover larger categories of NPOs and enroll larger sample sizes. In addition, some challenges were encountered with partnerships. I recommend a study into how partnerships are established to ensure mutual benefits for all including the community. Further, research is needed regarding what investment strategies NPOs use to diversify their financial resources.

The limitations of this study included participants may withhold information and not provide full knowledge details. Even though the population was the United States all the 50 contingent states were not represented. The result of this study may not necessarily apply to other NPOs. The nature of the NPO and the varying challenges may necessitate different measures to maintain financial stability. NPO managers are encouraged to incorporate technology and adopt the COSO integrated framework in part or whole to ensure effective internal controls to strengthen their financial capability.

Reflections

The DBA doctoral study has been a great and thrilling experience. The process was exhausting and I was full of hope because of the support I had from my chair, Dr. Marilyn Simon. This journey was something I had on my plate in my late 20s. I figured it was time to accomplish that dream after I took it off my plate but God had a plan for me so it came back on. I embraced it with all hope and passion. I never took a break because of my zeal for the program. I always thought taking a break would make me relapse and not finish timely, so I persevered. I will always remember the fulfillment when the IRB approved my proposal. The toughest part of this journey was recruiting participants. I

will behold and cherish this journey as one of my biggest academic accomplishments in life.

I have worked in the state governments for the past 7 years and wanted to research on improper payments in governments, but I was advised against it since getting data might prolong my study. I brainstormed and based on my working experience in internal audit at the time and passion for volunteering in NPOs I arrived at this topic. However, I did not have any prior direct relationship with participants involved in the study. I wanted to explore internal controls NPOs have in place to prevent fraud and ensure financial sustainability. My objective was to explore the financial strategies experienced NPO managers have put in place to ensure internal controls are effective.

Most NPOs, especially the new and smaller ones, are an understudied population in the context of internal controls and fraud (Urban Institute, 2014). Strong internal controls regarding financial strategies ensure the accomplishment of organizational goals. I have gained valuable insights into challenges faced in partnerships when unexpected events like the pandemic surfaces. I also learned investment strategies NPO leaders use to remain sustainable during the pandemic. I will share the knowledge gained from this study with other NPO leaders who are facing financial sustainability issues.

Conclusion

The purpose of this multiple case study was to explore financial strategies NPO financial managers use to ensure effective internal controls a to effective internal controls for the organization's continuing financial health and provision of humanitarian services. Lack of effective internal control can create opportunities for fraud, possible financial

loss and inability of the NPOs to fulfil their purpose. Park et al. (2021) argued weak internal controls may not only result in shortcomings in their organization's internal control but also the diversion of resources in remediation which can cause distrust and financial implications. In addition, weak internal control may also be a sign of noncompliance. The COSO internal control integrated framework is recommended for an effective internal control in organizations.

When the organization implements the framework; they will experience effective internal controls which will prevent fraud incidents thereby saving them from losing donors and reputation to the public. As noted, the loss of trust from the public can affect the financials of the organization. NPO leaders need strong financial strategies to ensure the appropriate controls are in place for effective operation and continuity of humanitarian services.

I suggest NPO leaders consider incorporating the financial strategies such as access restrictions, risk assessment, revenue diversification and strong ethical values to fulfil their organizations' mission and goals. Regular review of investment profiles ensures their investments are invested in the pool that provides the maximum benefits and protect them against market volatility. Diversification of revenue curtail the risk associated with flow of funds. Investment of funds in diversified portfolios according to prearranged risk profile could sustain NPOs during turbulent times like the pandemic. Two of the NPOs invest most of their funds and use the proceeds to accomplish their mission. NPOs should consider adopting these strategies in their operations to remain financially sound and sustainable in providing humanitarian services. Finally, the ethical

values management exhume reflects through the organization culture and can shape employees' character. Management should instill appropriate ethical values to prevent dishonest character and fraud tendencies.

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Appendix A: Certificate

		Completion Date 22-Mar-17 Expiration Date Record ID 38391
This is to certify that:		
<p>Annie Dumoga</p>		
Has completed the following CITI Program course:		
<div style="border: 1px solid black; padding: 2px;"> Not valid for renewal of certification through CME. </div>		
<p style="text-align: center;"> Student's <small>(Curriculum Group)</small> Doctoral Student Researchers <small>(Course Learner Group)</small> 1 - Basic Course <small>(Stage)</small> </p>		
Under requirements set by:		
<p>Walden University</p>		
		
Verify at www.citiprogram.org/verify/?w39a6f21c-ca14-4535-b357-2df1b6b3d7e1-38396506		

Appendix B: Interview Protocol

The purpose of the interview is to explore strategies that leaders of nonprofit organizations use to prevent losses from employee financial fraud. The main research question is: What financial strategies do leaders of nonprofit organizations (NPOs) develop and implement to ensure effective internal controls for the organization's continuing financial health and provision of humanitarian services? The interview will consist of eight open-ended questions to gain insights from leaders who have experience and in depth knowledge of four nonprofit organizations located in the United States. The order of the interview process will be as follows:

Selection of Participants: I will contact participants by phone or email.

Setting the Time and Place for Interview: I will arrange for one on one phone or audio interviews to be in the participants' preferred setting taking into consideration privacy and confidentiality.

Brief Introduction: I will greet, explain the purpose of the study.

Recording the Interview: I will audio-record each participants' interview.

Gratitude: I will send a thank you email to each participant following the interview.

Transcribing the Interview: I will transcribe each interview.

Member Checking: I will confirm my interpretation of the transcribed data by contacting each participant.

Appendix C: Interview Questions

Warm-up questions

1. What is the mission of your organization?
2. What are your primary means of funding?

Interview Questions

3. What financial strategies do you have in place to ensure financial health and service continuity?
4. To what extent did you incorporate the COSO integrated framework (control environment, risk assessment, control activities, information and communication, and monitoring) to develop and implement your strategies for internal controls and the continuity of human services?
5. How do you assess the effectiveness of your internal control strategies?
6. What were the primary difficulties in executing your strategies to achieve strong financial health and service continuity?
7. How did your organization address the primary difficulties of implementing its strategies?
8. What else can you share with me about your organization's strategies to ensure effective internal controls for the financial health and the continuity of humanitarian services?