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Fund Reconciliation Strategies for Improving Financial Accountability and Effectiveness in Nonprofit Organizations

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This is to certify that the doctoral study by

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has been found to be complete and satisfactory in all respects,
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Walden University
2024

Abstract

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by

Amma Tabirih

MS, University of Maryland University College, 2006
BS, University of Maryland University College, 2003

Doctoral Study Submitted in Partial Fulfillment

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Abstract

A lack of effective fund reconciliation strategies to improve financial accountability can negatively impact nonprofit organizations (NPOs). The financial managers of NPO museums who lack strategies to assess and maintain effective fund reconciliation are at high risk of incurring losses. Grounded in Greenleaf's servant leadership theory and Cressey's fraud triangle theory, the purpose of this qualitative, single case study was to explore strategies NPO financial managers use to ensure effective fund reconciliation and improve financial accountability and effectiveness. Participants were four nonprofit financial managers of a large NPO museum in Washington, DC, who implemented effective fund reconciliation strategies to enhance financial accountability. Data were collected using semistructured interviews and organizational documents. Through thematic analysis, three themes emerged: (a) effective internal control system, (b) leadership approach that enhances ethical behavior and trust in the work environment, and (c) transparency and guidance. A key recommendation is for NPO leaders to establish the implementation of high ethical values. The implications for positive social change include the potential for better fiscal management of donations and federal funds, resulting in improved educational and scientific programs.

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Dedication

I dedicate this doctorate to the Holy Spirit, who has led and guided me into all truth and has given me the grace to complete this research. To my Mother Comfort Esmeralda Baah, you modeled hard work, perseverance, endurance, and managed to seize every God-given opportunity given; you taught me the way to the Father’s heart, and to me, that is the best legacy I can ever ask for. To Dr. Anthony V. Robertson, thank you for the years of your prayers and prophetic counsel. Minister Melissa L. Huntington, thank you for being a true representation of the Father’s love and a great support through this doctoral journey. To my Father, Dr. Paul Kwaku Tabirih, you have paved the way for me by being a beckon of success for our entire family, tribe, and community. Ma Ina Tabirih, you will forever be an inspiration for success and balance for my life. Thank you for your unconditional love and nurturing. To my sister Anita Baah Asamoah, thank you for the years of your love and support. To all my siblings throughout the nations, I love each of you dearly and appreciate your love, and support throughout the years. To my godchildren, nieces, and nephews, know that it is never too late to seize the opportunities God gives you. You truly can accomplish all things through Christ Jesus who strengthens you.

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I want to thank my committee members for their respective effort to guide and support me through this challenging process. To my chair, Dr. Bridget Dewees, it has been an honor and a privilege to have you as my doctoral committee chair. I am truly thankful for your guidance, support, encouragement, counsel, and mentorship through this doctoral process. You have been an inspiration for my success from the moment I was assigned to you, and for that, I am very grateful. Dr. Chris G. Beehner, I am grateful for your time and commitment to my success on this journey as my doctoral second committee member. Dr. Dewees and Dr. Beehner, I am thankful for the diligence and professionalism role and for raising the quality of my research to the Walden University standards. Thank you to the program director for her continued support. To all the professors, you have provided me guidance throughout my journey, continuously challenging me to strive for greater success. For that, I thank each one of you.

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Section 1: Foundation of the Study

Nonprofit organizations (NPOs) play a vital role in socioeconomic development and serve society by providing benefits such as health and wellness, socialization, and education. They also help governments to reach out to citizens who may not easily be able to access government services. Sustaining NPOs is vital to any economy owing to the diverse range of essential goods and services that they offer (Choto et al., 2020). However, despite their significant role in the economy, stakeholders and donors have posed higher demands on NPOs to provide more elaborate information about their programs, services, and accountability (Bodem-Schrotgens & Becker, 2020).

The purpose of this study was to contribute to the knowledge of the financial leaders of one NP museum in the northeastern United States to enhance current understanding of financial accountability strategies. I explored the successful fund reconciliation strategies that the financial leaders of an NP museum used to ensure financial accountability and maintain effectiveness. Successful NPO fund management strategies are relevant to NPO operations because of the increased worldwide competition in the NP sector. Business leaders of NPOs are being scrutinized on the effectiveness of their organizations (Schubert & Boenigk, 2019). This section provides an overview of the research project by giving context to the background of the problem, the problem statement, the purpose statement, the significance of the study, the conceptual framework of the problem, and a review of the professional and academic literature.

Background of the Problem

NPOs are more vulnerable than for-profit organizations to fraudulent activity (Walker, 2020). In the United States, NPOs lost at least $40 billion every year because of fraud (Blye & Luamba, 2021). The Association of Certified Fraud Examiners (2022) reported 2,504 total cases of occupational fraud. Out of these cases, 191 occurred in NPOs, which suffered an average loss of $639,000 and a median loss of $75,000. Fraud tends to have a greater negative impact on small NPOs, so these organizations must take extra care to ensure that they have proper strategies in place to ensure and improve the financial accountability and effectiveness in their organizations.

Accountability, transparency, and ethical behavior are now part of the everyday language of NPO leaders, staff, volunteers, donors, and board members (Ito & Slatten, 2020). Stakeholders expect leaders to be accountable, meet stakeholder demands, and manage the success and growth of their NPOs (Kasale et al., 2019). Financial reporting is an essential aspect of NPO's accountability, particularly for donations and funding (Hyndman & McKillop, 2019). NPOs in the United States must comply with various state and federal regulations to maintain their tax-exempt status. Despite persistent calls to increase accountability in the NPO sector, there has been little research examining the burden imposed by extant regulatory requirements, especially at the state level. The federal government does not require NPOs to produce audited financial statements, but NPOs that expend federal funds over $750,000 per year are required under the Single Audit Act to produce financial statement to the federal government (*Audits of Exempt Organizations | Internal Revenue Service*, n.d.). Hence, for smaller organizations, which make up many tax-exempt NPOs, the state requirement to file audited financial statements can impose significant costs and is likely to be the most onerous regulation facing NPO (Hyndman & McKillop, 2019). With a greater understanding of the antifraud strategies needed to mitigate fraud, NPO leaders may be able to improve the long-term sustainability of their organizations. Filbeck et al. (2020) expressed that even though transparency and accountability can be developed through multiple strategies, the foundation is established through organizational values and leadership commitment.

Problem and Purpose

The specific business problem was that some NPO leaders of museums lack fund reconciliation strategies to improve the financial accountability and maintain the effectiveness of their organizations. The purpose of this qualitative, single-case study was to explore the fund reconciliation strategies that the financial leaders of one NP museum used to improve the financial accountability and maintain the effectiveness of their organizations. The sample comprised four active financial managers of a large museum in the northeastern United States who had implemented successful financial accountability strategies for effective fund reconciliation and sustained efficiency.

Population and Sampling

The sample comprised four financial managers overseeing different departments of one NP museum who had used successful strategies for effective fund reconciliation and sustained efficiency. The sample size was appropriate to obtain holistic and accurate information to explore and answer the research question (RQ) and achieve the purpose of this study. Researchers who use a random selection method to pick the sample from a population with equal probability to be selected use probabilistic sampling (Campbell et al., 2020). However, use of random selection may not have led to an appropriate sample to understand the problem of this study because with random selection, every single member of the population is chosen randomly. Individuals selected to join the study were individuals whose work experience aligned with strategic financial reconciliation strategies for mitigating or preventing fraud in NPOs. Purposeful selection may be the most efficient way to choose the sample (J. L. Johnson et al., 2020). I used purposive sampling to select the participants for this study. Purposive sampling is crucial to recruiting participants interested in providing detailed descriptions of the topic under investigation (Campbell et al., 2020; J. L. Johnson et al., 2020). Qualitative researchers use purposive sampling to select participants who align with the research topic and can provide accurate and valid data to gain insight into the research topic.

My sample comprised of four NPO museum financial managers who had used successful strategies for effective fund reconciliation and sustained efficiency. Sample sizes in case studies are key to gaining in-depth information for the analysis and developing an understanding of a complex phenomenon, as opposed to obtaining data for replicating and generalizing the findings to other settings (Lawson, 2020). A case study with a sample of three to eight participants is sufficient for collecting in-depth data that are needed to understand the context of the phenomena (Yin, 2018). Lawson (2020) conducted successful research by collecting data from four participants of one NP museum with several units who possessed successful experience and expertise in improving the museum’s financial accountability and effectiveness.

Researchers determine the sample size based upon the type of research design, richness and thickness of data needed, and the necessity to generalize the findings to the larger population (Tomaszewski et al., 2020). Researchers must make every attempt to conduct interviews up to the point of data saturation, which occurs when researchers start getting the same redundant responses from study participants (Hesso et al., 2019). Farrugia (2019) stated that data saturation occurs when the same data and themes keep reoccurring from interviewees. Researchers must continue interviews with participants and ask follow-up questions until no new data emerge (J. L. Johnson et al., 2020).

Braun and Clarke (2019) stated that researchers should base their criteria to select participants on the participants' organizational roles. Using a particular criterion to select participants, researchers would derive complete information, obtain a detailed understanding, and engage participants who are motivated to partake in the research study (Yin, 2018). The criteria that I applied to select participants allowed me to derive suitable answers to my interview questions because of the participants' proven expertise and experience in the field of museums' financial reconciliation strategies. Interview locations were agreed upon with my participants. DeJonckheere and Vaughn (2019) stated that researchers should prioritize the participants' needs when agreeing on the interview locations. Researchers and their study participants should agree on interview locations that are free from noise and distractions, especially when recording the interviews (DeJonckheere & Vaughn, 2019). I prioritized the needs of my participants when agreeing upon locations for the interviews, which supported open and comprehensive dialogue. Participants were four financial managers of one NP museum who had at least 10 years in an NPO financial management role and considerable experience and knowledge of NP budget formulation, budget execution, and financial reporting. In addition, they had to be employed by one NP museum in the United States. Given that this was a single-case study, the participants were working in four departments under one NP museum.

Nature of the Study

Researchers choose one of three research methods: qualitative, quantitative, and mixed methods (Saunders et al., 2019). I chose the qualitative method to explore strategies related to financial accountability strategies that the financial leaders of one NP museum used to mitigate or prevent the fraudulent use of funds successfully. Researchers use the qualitative approach to collect and analyze nonnumerical data to understand a phenomenon in depth (Turale, 2020). Qualitative researchers use open-ended questions to discover and answer questions that concern what, how, and why a phenomenon is occurring or what has occurred (Bayot et al., 2022). In contrast, quantitative researchers use closed-ended questions to test hypotheses for examining the significance of relationships between independent and dependent variables (Bloomfield & Fisher, 2019).

Mixed methods research includes qualitative and quantitative elements (Saunders et al., 2019). Saunders et al. (2019) suggested that researchers more commonly use the mixed method for exploring phenomena and determining the relationships between and among variables. Because I did not test hypotheses or determine relationships between and among variables, conducting a quantitative or mixed methods study was not appropriate. I collected qualitative data through a semistructured interview process, and I asked open-ended questions to explore the strategies used by NPO leaders to successfully mitigate or prevent fraud.

Researchers choose among designs such as ethnography, phenomenology, narrative, and case study to conduct in-depth exploratory studies (Tomaszewski et al., 2020). Because I did not investigate business strategies, using a qualitative design such as ethnography, phenomenology, or narrative was not appropriate. Researchers use the ethnographic design to explore the cultures of groups through observations and interviews (Argyriadis, 2022; Saunders et al., 2019). The ethnographic design is not suitable for an in-depth study because the design enables a researcher to understand groups' cultures, which was not the intent of this study. Phenomenological researchers describe participants' perspectives and interpretation of experiencing a distinct phenomenon (Tomaszewski et al., 2020). Researchers who use a phenomenological design explore how their participants comprehend their life experiences regarding specific phenomena (Urcia, 2021). The phenomenological design was not appropriate for this study because I did not explore the personal meanings of participants experiencing a phenomenon through their perspectives. Narrative researchers focus on the life stories and experiences of individuals presented through their own personal stories (Tomaszewski et al., 2020). The narrative design was not appropriate for this study because I did not explore the life stories of the NPO leaders participating in the study; instead, I focused on the successful skills and strategies of their work.

I used a single-case study design instead of a multiple-case study to conduct the research because the unit of analysis was one NP museum, not two, where the financial managers were employed. A multiple-case study also allows a researcher to explore the subject phenomenon in various situations and identify similarities and differences among many cases (Urcia, 2021). In a single-case study, researchers explore the process or record of research in which they consider the development of a person, group, or situation over a period (M. Rashid et al., 2019). Case study research is appropriate when a researcher is asking a what, why, or how question about a contemporary event over which the researcher has no control (Saunders et al., 2019). When neither the quantitative nor the qualitative research method serve the purpose of the study, a researcher could use a mixed methods design (M. Rashid et al., 2019). However, a mixed methods design was not suitable for this study because of the quantitative component. In a mixed research method, a researcher combines qualitative and quantitative methods to investigate the phenomenon under investigation (Saunders et al., 2019). I chose the single-case study design to conduct an in-depth exploration of the successful strategies that the financial leaders of an NP museum used to improve fund reconciliation and maintain effectiveness in their organization.

Research Question

The study was guided by one research question (RQ): What financial accountability strategies do NPO leaders of a museum use for improving fund reconciliation and maintaining effectiveness in their organization?

Interview Questions

1. Could you please describe your company's experiences with fraud over the past 2-3 years?

2. What leadership strategies are you using to ensure effective funding reconciliation to establish proper financial accountability in your organization?
3. How did you assess the effectiveness of your leadership strategies used in implementing requirements of proper fund allocation and reconciliation?
4. What measures do you use to handle the risks related to your operations and financial reporting?
5. What accountability mechanisms have you developed to ensure proper accounting controls?
6. What specific checks and balances do you apply to ensure transparency in financial reporting?
   a. How do you promote accountability and high ethical standards within your organization?
7. How, if at all, have scandals in NPOs influenced the financial accountability strategies and operational controls implemented in your organization?
8. What mechanisms have you developed to guard against potential fraud?
9. How do you communicate your financial accountability strategies to employees?
10. How does your organization measure its effectiveness in mitigating or preventing fraud?
11. What additional information would you like to share that we have not discussed as related to the strategies you have to mitigate or prevent fraud?

Conceptual Framework

Servant leadership theory served as the primary foundation for this study. Greenleaf (1977) created the term servant leadership in the early 1970s, envisioning servant leaders as individuals who facilitate the accomplishment of shared visions and organizational goals through the personal improvement and empowerment of followers. A correlation exists between accountability and servant leadership (Eva et al., 2019). Many researchers have used servant leadership theory as the foundation of their research (Setiawan & Trisnawati, 2022) with similar findings that this theory could be used to predict positive employee outcomes. In this study, I also pulled from fraud triangle theory, which has been shown to be influential in explaining how servant leadership influences follower behavior (Eva et al., 2019).

Cressey introduced fraud triangle theory and described how leaders can develop strategies to detect and mitigate fraud (as cited in Lederman, 2019). Leadership that aligns with trust and transparency is essential when dealing with financial accountability. Servant leaders demonstrate stewardship and authenticity in leadership by operating as trustees of organizations who facilitate the development and growth of community among members of the organizations (Sendjaya et al., 2019). Servant leadership enhances ethical behavior, transparency, and accountability. The theory is viewed as a potential antidote to unethical behavior because it suggests one avoid his or her self-interest and not compromise personal ethical principles to accomplish goals and success (Northouse, 2022). To develop effective strategies to mitigate or improve, NPO leaders need to become ethical, efficient, transparent, principled, and employee focused (Saleem et al., 2020).

Servant leadership can be effective to obtain successful strategic measures to improve work performance that impacts financial accountability once implemented and maintained in organizations (Saleem et al., 2020). NPO leaders apply servant leadership to establish adequate internal controls and effective fraud mitigation strategies through accountability and transparency (Fitri et al., 2019). NPO leaders can use servant leadership to eliminate corruption, improve governance, promote accountability, and an environment of openness and truthfulness through transparency ("Culture, Leadership and Governance," 2020) Servant leadership is distinct from other leadership approaches due to the focus on serving others (Sendjaya et al., 2019). Many servant leadership researchers have used this conceptual approach to explain how servant leaders show genuine concern for their followers, who in turn reciprocate those behaviors (Paesen et al., 2019).

Grounding this research in servant leadership theory and fraud theory provided a foundation to understand the role that ethical leadership and serving others plays in the relationship between how servant leaders guide employees and what positive outcomes come because of that relationship. These two conceptual foundations are particularly beneficial in studies focused on hospitality because they help to explain how a servant leader who is focused on the needs of the employees would then lead to employees who reciprocate by producing the desired organizational outcomes (Fitri et al., 2019). The theory of servant leadership framed my exploration of how the NP museum's financial leaders implemented developed and implemented effective strategies to ensure mitigate and improve funds and resources to stakeholders.

Operational Definitions

Accountability: The commitment of an individual or company to explain its procedures and behaviors and accept responsibility for them by disclosing results in a transparent manner (Ito & Slatten, 2020).

Accountability and transparency: Measures of NPOs that follows best practices of governance and ethics, and whether the NPO makes it easy for donors to find critical information about the organization. (Lamothe & Shen, 2023).

Ethical culture: A culture in which managers and employees are clear about what constitutes unethical and ethical behavior in the organization (Roque et al., 2020)

Organizational culture: The combination of structures, routines, rules, and norms in an organization that guide and limit behavior (Koçak & Demir, 2019).

Occupational fraud: Fraud committed by employees against their organization (Suh et al., 2019).

Assumptions, Limitations, and Delimitations

To expose the components that could have constrained the research, I have listed perceived deficiencies that could impact the access to resources or hamper the line of reasoning that exist in any human inadequacies. In this section are the assumptions, limitations, and delimitations to further explore the phenomenon that I studied. The subsequent subsections include an explanation of the assumptions, limitations, and delimitations that could have impacted this study.

Assumptions

Assumptions are the essential foundation of any research that a researcher acknowledges as true but are factually unproven beliefs (Leedy et al., 2019). I based this single-case study on the following assumptions: (a) The financial managers of an NP museum were transparent and openly and honestly provided information about their lived experiences related to strategies that they used to mitigate or prevent fraud, (b) the qualitative methodology was appropriate to explore the strategies that the NPO leaders use to mitigate or prevent fraud, and (c) the single-case study was an appropriate design to explore strategies that the NPO leaders used to mitigate or prevent fraud. Researchers use statements that are explanations for an unverified or theoretically unproven phenomenon and address constraints the researcher is aware of that may affect the study, but the researcher will not attempt to control (Leedy et al., 2019; Marchetti, 2020). The personal beliefs and experiences of researchers affect their research projects (Lahman et al., 2021). In this study, I assumed that financial accountability was a positive attribute that could reduce abuse, ensure compliance with standards and procedures, and improve fraud prevention strategies. Another assumption was that the participants maintained a definitive level of expertise and experience with the phenomenon (Lahman et al., 2021). The final assumption was that the sample size of four financial leaders from one NP museum in the northeastern United States would be adequate to answer the RQ.

Limitations

Limitations emphasize the threats to internal and external validity that are out of the researcher’s control (Kodden & van Ingen, 2019). Limitations refer to shortcomings, conditions, or uncontrollable forces during a qualitative study that place restrictions on the methodology and conclusions of the study (Kodden & van Ingen, 2019). One limitation of this study was that the participants could have withheld information. Relying on interview data in a case study could affect the findings when participants provide incomplete and biased responses to interview questions, coupled with the researchers' biased interpretation of the data (Gist-Mackey & Kingsford, 2020). My study involved exploring the ways that internal controls were implemented in the NP museum. I followed a qualitative, single-case study approach to understand the phenomenon, so the first limitation is the financial managers' experience within the field and the potential for bias regarding the study on fraud mitigation and prevention strategies. The second limitation was participant availability and willingness to participate in the study because of time constraints. The third limitation was that using a single-case study design may have decreased the generalizability of the results because of the small sample size of four financial managers from one NP museum.

Delimitations

Delimitations define the scope and boundaries of a study that enable a researcher to maintain control over the study (Oyarzún et al., 2021). The RQ was the driving force that the researcher relied upon to channel and focus data collection efforts (Tomaszewski et al., 2020). The first delimitation was the leadership position held by targeted participants. There were many workers at various levels in the NP museum; however, I obtained information from four financial managers because they were best positioned to provide information regarding the successful strategies that they used to establish successful financial accountability. The second delimitation was that the interview questions related to organizational leadership and financial accountability using servant leadership as the conceptual framework. The interview questions focused on leadership strategies to reach financial accountability while maintaining organizational effectiveness. This focus did not explore other options that NPOs could use to achieve financial accountability, thus making the interview questions a delimitation of this study. The third delimitation was the selection of a population and sample size of four financial managers leaders of one NP museum in the northeastern United States. This research was dependent on reliable and accurate data being obtained from the four financial leaders.

Significance of the Study

Diverse types of funding are crucial for NPOs to sustain the programs needed in many of their communities. Receiving government funding and funding from other sources require NPO leaders to perform social services and provide accountability for the funding received (S. Ahmed, 2021). To obtain status as an NPO, the leaders must meet the requirements of local, state, and federal regulations. Ensuring trustworthiness and meeting requirements for funding are the responsibilities of NPO leaders and are essential in qualifying NPOs for funding (Lyerly, 2021). NPO leaders benefit from staying current with funding requirements and being accountable for the funds received to serve communities' citizens effectively and ethically.

Contribution to Business Practice

The knowledge gained from this study may contribute to effective business practice by providing insight into NPOs' missions while maintaining financial sustainability. The findings may be of value to NPO financial managers for developing successful strategies, processes, and tools to mitigate or prevent the fraudulent use of funds. NPO leaders face internal control challenges over reporting operational and financial issues to donors, beneficiaries, and government agencies (Wang et al., 2021). Both the financial accountability and the operational control mechanisms employed by NPOs contribute to their effectiveness, which aid in funding and provide effective oversight of projects (Eton et al., 2020). Reviewing or adapting the findings from this study could lead to the development of a framework for improving NPOs' financial reporting and strengthening their performance.

Implications for Social Change

NPOs have long been thought of as an integral part of the fabric undergirding civil society in American life (Cheng et al., 2022; Sledge & Thomas, 2019). NPO leaders need to be prepared to demonstrate that they follow ethical and best practices by making information available to their stakeholders and potential donors (Ortega-Rodríguez et al., 2020). The outcome of this study may help to develop critical strategic leadership practice that support sustainable NPOs so that they can positively benefit society and catalyze growing communities for citizens' benefit (Kassem et al., 2021). The results of the study may contribute to social change by appealing to various stakeholders and enabling funders and donors to have more confidence in NPO financial reports because such reports will be more transparent and useful. With transparent reporting, incidence of NPO fraud are less likely to occur. The study may serve to reduce NPOs' financial risks, improve their public image, and build positive public policies to benefit society.

Review of the Professional and Academic Literature

This literature review begins with a critical analysis and synthesis of the various sources used for the research, highlighting the time taken to review many case studies, journals, and other scholarly work. I also explain the organization of the literature review, present an overview of the literature review strategy, and provide details about the organization of the study. I then provide a brief explanation of NPOs' purpose, services, and responsibilities, followed by a description of the financial accountability issues facing NPOs. The organized literature review demonstrates fund reconciliation strategies that managers can implement for successful financial accountability and sustainability.

The purpose of this research was to explore the experiences of four financial leaders of an NP museum in developing successful strategies to mitigate or prevent fraud. Based on the RQ, I reviewed the scholarly literature on the strategies that NPO leaders have implemented to mitigate or prevent fraud in their organizations. Researchers use literature reviews to provide justification for their studies and credible evidence to support the research (Ribenfors, 2020). The RQ (i.e., What financial accountability strategies do NPO leaders of a museum use for improving fund reconciliation and maintaining effectiveness in their organization?) was relevant because knowing the strategies that successful financial managers used could aid other managers in understanding the steps that they could take to mitigate or prevent fraudulent activities in their organizations. The literature review included articles relating to the financial accountability of NPOs in the United States and other global organizations. The literature review returned articles in peer-reviewed academic journals and government data that I obtained primarily from the Walden Library.

Literature Review Search Strategy

A review of related literature illustrated how NPO financial managers could strategize to prevent, reduce, and detect fraud. The search terms included *servant leadership*, *good governance*; *leadership, style; accountability*; *nonprofit accountability*; *transparency and accountability*; *stewardship and accountability*; *organizational fraud*; *ethical leadership*; *performance management*; *nonprofit sustainability*; *financial strategies for nonprofit leaders*; and *fund reconciliation strategies.* Search results included trade publications, books, non-peer-reviewed articles, and primarily peer-reviewed journals and articles. My search strategy focused on exploring databases accessible through the Walden University Library, including its Scholar Works repository of dissertations and database offerings from vendors such EBSCO Open Access Journals, Emerald Insight, SAGE Journal, ABI/Inform Complete, Google Scholar, and Business Source Complete. I also included sources from books, government websites, and international institutions (see Table 1). My review of the literature was structured as follows: an introduction to the subject matter, a detailed overview of servant leadership in NPOs, other components of role of trust in NPOs, NPO accountability, good governance, and financial management, NPO financial reporting and internal control infraction, a contrast among theories, and a conclusion.

Table 1

Five Years of References, 2019–2023

Total no. of references	239
Peer-reviewed articles and journals	222
Books	7%
Peer-reviewed	93%
Current articles	85%

Literature Review Organization

The review of the professional and academic literature concerning NPOs included sources relating to NPOs' financial accountability, transparency, sustainability, leadership, performance, and internal control practices. I approached the study by discussing the business problem, the NPO industry, and specific issues facing the industry, followed by a review of themes. Identifying that financial accountability strategies related to financial strength and focused on leadership, transparency, and internal control measures that managers use to foster sustainability. The conceptual framework of the study was servant leadership theory. I further demonstrated that ethical leadership, transparency, trust, and effective internal control measures impacted NPOs' financial accountability, despite many managers do not have experience implementing those strategies (see Weikart & Chen, 2021). By learning from successful managers, those managers whose organizations may be struggling to attain proper financial accountability and effectiveness could have a benchmark to follow in their quest for sustainability.

I reviewed relevant literature to explore fraud mitigation and prevention strategies that NPO leaders use to ensure financial accountability and maintain efficiency in their organizations. The exploration of servant leadership in NPOs, servant leadership style, ethical leadership, role of trust in NPOs, NPO accountability, good governance, and financial management, NPO financial reporting and internal control infraction, strategies used to increase the viability of NPOs in previous research underpinned this study. Financial accountability strategies allowed for a discussion of the types of funding management strategies best suited to addressing this issue. The study results may help to improve the sustainability of NPOs by identifying fund management strategies to sustain financial stability.

Conceptual Framework: Servant Leadership Theory

The conceptual framework of the study was Greenleaf's (1977) servant leadership theory. Like most other leadership constructs, the definition and measurement of servant leadership were primarily developed in the United States. In particular, the term *servant leadership* was coined by Greenleaf to describe an emerging style of leadership in which leaders focused on followers' personal growth and development by treating them in ethical ways (Canavesi & Minelli, 2022). This leadership approach is contrary to that of leaders who wish to lead only to assuage an unusual power drive or acquire material possessions (Greenleaf, 1977). The essential qualities of servant leadership are that leaders seek to empower and develop followers with integrity, humility, and servanthood. Servant leadership allows others to carry out the tasks and processes of visioning, goal setting, leading, modeling, team building, and shared decision making (McDaniel, 2022). McDaniel (2022) asserted that leaders have a responsibility to be authentic. The servant leadership model of conceptualization, altruistic integrity, ethic of service, shared leadership, foresight, and community building provided the financial managers of the NP museum with a feasible framework for (a) leadership style that ensures a safe and error-free work environment; (b) ethical, principled leadership that influences employees to accomplish goals morally and successfully; (c) transparency that influences responsibility to others for performance, compliance, disclosure of information; (d) accountability and stewardship; (e) and good governance and financial management practices (Peiris & Ulluwishewa, 2022). Understanding accountability development and the interrelation of the characteristics required to achieve sustainability is vital to an effective strategy for sustaining NPOs. Financial accountability development strategies become effective when leaders adopt a clear vision of being responsive and addressing the organization's expectations and employees' expectations (Peiris & Ulluwishewa, 2022).

The servant leadership construct of shared leadership, conceptualization, and foresight enables a leader to be a performance coach who leads by example to communicate the organization's vision clearly and concisely (Fox et al., 2020). Servant leadership c also enables leaders to gain foresight to improve accountability and sustainability in their organizations. Servant leadership also focuses on the leader's honest and straightforward manner with followers. Fox et al. (2020) described this as a positive leadership style in which leaders guide their teams through inclusion and a drive for a strong purpose. This theory has grown in popularity in both academic research and organizations because it is based on creating an ethical climate (Lemoine et al., 2019) and emphasizes people over profits. According to Lemoine et al. (2019), authentic leaders have great self-awareness and can communicate what they believe in as they interact with others with transparency.

Harris and Neely (2021) examined the influence of a servant leadership style on improvements in an employee's customer service orientation. They found a direct connection between a servant leadership style and improvements in the quality of service provided by an employee. Huertas-Valdivia et al. (2019) investigated a variety of leadership styles to understand how to maximize the potential of employees in the NPO industry. Hai and Van (2021), who examined the influence of a servant leadership style on improvements in an employee's customer service orientation, found a direct connection between a servant leadership style and improvements in the quality of service provided by an employee. Huertas-Valdivia et al. investigated a variety of leadership styles to understand how to maximize the potential of employees in the NPO industry. Chon and Zoltan (2019) synthesized the servant leadership literature related to the NPO industry and found that a variety of studies pointed to the strong connection between servant leadership and job satisfaction that influences responsibility to others for performance, compliance, disclosure of information, accountability, transparency, and stewardship.

Many servant leadership researchers have used this theoretical approach to explain how servant leaders show genuine concern for their followers, who then reciprocate those behaviors (Paesen et al., 2019). As many organizations have continued to shift their focus from profits at all costs to social responsibility, a growing interest has occurred in exploring the topic of servant leadership from various theoretical perspectives. In doing so, researchers have created frameworks and measurement tools to understand the characteristics of servant leadership that distinguish it from other leadership styles (Eva et al., 2019).

Servant Leadership Theory

McLaughlin and Kunk-Czaplicki (2020) viewed servant leadership theory as a potential antidote to unethical behavior. Servant leadership has been linked to a multiplicity of positive outcomes for organizations and followers alike (McDaniel, 2022). Servant leadership suggests one avoid their self-interest and not compromise personal ethical principles to accomplish goals and success. A correlation exists between accountability and servant leadership (Jose & Chully, 2022). Leadership that aligns with trust and transparency is essential when dealing with financial accountability. According to Jose and Chully (2022), servant leaders demonstrate stewardship and authenticity in leadership by operating as trustees of the organizations who facilitate the development and growth of community among members of the organizations (Bavik, 2020). Servant leadership enhances ethical behavior, transparency, and accountability.

To develop effective fund reconciliation strategies to improve financial accountability, NPO leaders need to become ethical, efficient, transparent, principled, and employee focused (McCune Stein et al., 2019). NPO leaders and managers need to sustain their organizations by implementing effective financial accountability strategies (Kiker et al., 2019; Lee et al., 2020). Financial managers should work collaboratively with NPO employees toward a distinct goal to minimize corruption, improve governance, promote accountability, and support an environment of openness and truthfulness through transparency (Kiker et al., 2019). NPO leaders also should integrate the unique characteristics of servant leadership within their scale of operation to be capable of continuing to sustain their organization over the long term (Kiker et al., 2019; Lee et al., 2020). Servant leadership strategies include (a) shared leadership, (b) ethical, principled leadership, (c) transparency, (d) stewardship, (e) trust, and (f) good governance.

Shared leadership as a servant leadership style involves valuing and empowering employees so that they can share the responsibility of achieving the overall organizational strategic and financial goals. Ethically principled leadership influences employees to accomplish goals with altruistic integrity. Stewardship enables NPO leaders to retain and deepen employees, volunteers, and donors, relationships with their organization. Transparency involves responsibility to others for performance, compliance, disclosure of information. Trust includes building confidence between NPOs and their stakeholders, such as beneficiaries, donors, regulators, and the public. Servant leadership strategies of shared leadership, ethical, principled leadership, stewardship, transparency, and trust produce good governance and effective financial management practices (Lee et al., 2020).

According to Harris and Neely (2021), NPO leaders need to be more accountable than their for-profit counterparts to gain trust for their principles and commitments. Practices like ethics, internal controls, governance, financial transparency, and governance demonstrate accountability (Harris & Neely, 2021). Servant leadership characteristics of ethical leadership enable NPOs to establish financial transparency, internal control, and proper governance. Harris and Neely explained that NPOs are accountable to the donors and the public for ethical behaviors and compliance with the guidelines. The leaders of NPOs are scrutinized when unethical or distrustful situations arise. Such events may lead to more complications within the NPOs (Harris & Neely, 2021). Servant leaders tend to view ethical behavior as a critically important factor and work to create an ethical environment within their organizations (McCune Stein et al., 2019).

McCune Stein et al. (2019) presented the perspective that servant leadership theory has ethics, virtues, and morality as the basic constructs to the theory's foundation. Ethics, integrity, and morality are core values needed by NPOs to effectively reduce fraud and become good stewards over financial contributions from donors and the federal government (McCune Stein et al., 2019). Servant leadership's recognition of and response to ethics, virtues, and morality make it vital to obtain successful strategic measures to improve financial accountability once implemented and maintained in organizations (Lee et al., 2020). NPO leaders apply servant leadership to establish adequate internal controls and effective fund reconciliation strategies through accountability and transparency (Lee et al., 2020).

The focus of servant leadership on leader selflessness has been shown to be a potential resolution to ethical leadership failures of the past (McCune Stein et al., 2019). Servant leaders tends to view ethical behavior as a critically important factor and work to create an ethical environment in their organizations (McCune Stein et al., 2019). Servant leadership seeks first to develop leaders based on an ethical and altruistic viewpoint (Greenleaf, 1977). Traditional performance-based leadership approaches are known for putting organizational profit and growth above the needs of employees. In contrast, servant leaders tend to focus on sustainable performance over the long term (Saleem et al., 2020). Because of this focus on ethical behavior, many organizations have implemented servant leadership practices throughout their teams. Companies such as Starbucks, Southwest Airlines, Ritz Carlton, TD Industries, SAS, Zappos.com, Container Store, Intel, and Marriott have all adopted servant leadership practices (Eva et al., 2019). For businesses that are heavily focused on customer service, servant leadership is the link that translates how employees are treated (served) with how the employees then treat (serve) the customers. When the desire to serve others permeates an organization, the benefits can reach everyone whom the organization serves, especially customers. Although traditional leadership models tend to view the leader at the top of the pyramid, servant leadership focuses on a hierarchy with an upside-down pyramid (Greenleaf, 1977). The leaders' primary goal is to help people develop themselves to reach their potential. By placing the employees at the top of the theoretical pyramid, they become the primary focus. The belief is that when followers' growth and needs become a priority, they become more engaged and effective (Eva et al., 2019).

Fraud Triangle Theory

In addition to the theories previously mentioned, I used the fraud triangle theory as a lens to conduct my study. In this section, I present a critical analysis of fraud triangle theory and its supporting and contrasting theories. To develop appropriate strategies to mitigate or prevent fraudulent use of funds, leaders must understand fraud. To attempt to better understand fraud and the criminals that perpetrate fraud, Cressey (1986) developed the concept of the fraud triangle in 1953 (as cited in Kagias et al., 2021). Understanding the fraud triangle should be a way for leaders to develop strategies to detect and mitigate fraud (Kagias et al., 2021). Cressey developed the fraud triangle theory to explain why individuals commit fraud based on interviews with approximately 250 inmates who previously had held credible employment positions but had violated the trust bestowed upon them. In the fraud triangle theory, Cressey claimed that employees commit fraud when they have serious financial need, rationalize their thinking processes, and detect an opportunity. Cressey suggested that these three elements must exist to commit fraud. An individual may feel pressure to support an expensive lifestyle on a limited income, act on an opportunity to commit fraud, and rationalize that the actions are justifiable and moral (as cited in Kagias et al., 2021). Kagias et al. (2021) suggested that the fraud triangle is the most prominent theory regarding fraudulent behavior research.

Homer (2019) claimed that the fraud triangle is not a theory of fraud; rather, it is a basic framework of fraud. According to Homer, organizational managers using the fraud triangle theory may reduce the possibility of fraudulent activity, along with upholding the credibility of the employees and the organizations. Homer stated that some business owners apply the knowledge gained regarding the fraud triangle to offer business ethics training to employees. According to Todorovic et al. (2020), business managers consider using the fraud triangle to confront fraud risk factors effectively. Some managers who have an understanding of the fraud triangle design concept may gain insight into occupational fraud and the strategies to minimize and prevent fraud in successful organizations (Bunn et al., 2019). Zahari et al. (2020) asserted that occupational fraud happens when employees exploit their employers with unethical behavior, resulting in increased costs to consumers.

According to Hashim et al. (2020), theft occurs when three elements are present: motive, desire, and opportunity. Those elements are the constructs of the fraud triangle theory. Hashim et al. noted that there are different types of fraudulent behavior, but the most known violation is in earnings management fraud. Narsa et al., (2023) argued that researchers do not always have the ability to measure earnings management. An appropriate and accurate model is needed to do so (Narsa et al., 2023). Hashim et al. found that in most cases, managers were overstating revenues and understating expenses to meet expectations. Maulidi and Ansell (2021) claimed that all fraud consists of errors, but not all errors are considered fraud. When internal controls are not adequate, there is greater possibility of the perceived opportunity to commit fraudulent behavior (Maulidi & Ansell, 2021).

Narsa et al. (2023) claimed that the real cost of fraud is not easily computed with certainty. Fraud continues to flourish from different fraudulent activities conducted by the wrongdoers, developing creative ways to deceive the innocent organization. Narsa et al. noted that employers become surprised by the new strategies that employees use to take advantage of employers. Previous accounting and auditing researchers discussed the topic of corporate fraud, in which the concept of the fraud triangle is the basis for a significant part of the studies. According to Sari (2022), the fraud triangle theory is an act of intention that causes material misstatement in financial statements in which an audit is essential. Although many of these cases involved recognizing unearned revenue, other cases involved fraudulent acts of creating fake invoices or customers inflating revenue earnings.

Another type of fraudulent activity was in the nondisclosure of material information, such as liabilities or transactions of related parties, which can be the cause of fraud-committing individuals preparing the financial statements to mislead the investors. Interestingly, the number of embezzlement charges were at the lowest percentage. Guerra and Turrini (2022) noted that most unethical behaviors were not acts of embezzlement but were top managers committing the fraudulent behavior, mostly through collusion. According to Cressey (1986), trusted employees receive access to the organizations' properties, which can consist of the computers, accounting funds, and records. These employees also undergo training in the skills required to perform their job efficiently; however, sometimes employees choose to apply these skills in an unethical manner.

Zuberi and Mzenzi (2019) indicated that organizations may use the fraud triangle theory to gain insight of the reasons that employees commit fraud. NPO managers may also obtain knowledge of ways they could use the fraud triangle theory as support to managers, NPO owners in preventing fraud (Zuberi & Mzenzi, 2019). Business owners and managers can use the fraud triangle theory to prevent fraud before it happens (Davis & Harris, 2020). Guerra and Turrini (2022) indicated that employees normally portray behavioral traits that managers and business owners may use to determine the employees' motives before they commit fraud. Some business owners embrace integrity in the workplace to minimize financial loss due to fraud (Zuberi & Mzenzi, 2019).

Servant Leadership and NPOs

Saleem et al. (2020) described the ways that servant leaders establish clear goals and direction, resulting in a more satisfied workforce. When employees perceive that their supervisors are committed to service, empowerment, and a shared vision, they are more likely to see the organization as one that embraces servant leadership (Aboramadan, 2020). Having a strong focus on supporting followers suggests that servant leadership might strengthen the link between goals and team processes by elevating each member's commitment to shared organizational goals. Followers exemplify their commitment to improved organizational and job performance when followers' growth and needs become a priority, they become more engaged and effective (Eva et al., 2019). Servant leadership also decreases absenteeism, tardiness, and turnover (Bavik, 2020). Committed employees who are encouraged to be creative help develop learning organizations where individuals feel safe to take risks and make mistakes (Bavik, 2020). Servant leaders create the conditions for learning. Functional attributes of servant leadership include creating a vision, emphasizing a service orientation, encouraging honesty, becoming a role model through trust, appreciating others' thoughts, and empowering staff (Su et al., 2020).

The attributes of servant leadership described by researchers include effective communication, engaged listening, knowledge and competence, encouragement through coaching, and appropriate delegation (McCune Stein et al., 2019). Servant leaders are credible role models because followers perceive their motivations to be selfless and authentic. Servant leadership supports the work environment and culture through high trust, teamwork, and flexibility (McCune Stein et al., 2019; Zargar et al., 2019). Servant leadership is the most effective approach to NPO leadership when compared to transactional leadership (Su et al., 2020). When leaders demonstrated servant leadership, followers' perceptions of leaders improved, resulting in a more robust serving culture (Saleem et al., 2020). Consequently, customer service behaviors that align with the organizational and group goals result in positive customer experiences.

Followers cognitively associate service behaviors with finding satisfaction in serving others. Servant leadership increases the positive psychological response of staff, leading to improved job satisfaction (Su et al., 2020). On the other hand, transactional leaders seek to align their interests away from individuals and focus on the outcomes that may benefit them, the group, or the organization. Servant leadership differs from other leadership styles in its uniqueness because its leadership characteristics impact NPOs positively. Su et al. (2020) found servant leaders focused on personal integrity and formed strong, long-term relationships with employees. Regarding predicting in-role performance, organizational commitment, and community citizenship behaviors, Zargar et al. (2019) stated the superiority of servant leadership over transformational leadership. The research conducted by Su et al. (2020) was significantly different from previous conceptualizations of leadership because of the emphasis placed on personal integrity and serving all the organization's stakeholders, including employees, customers, and communities.

NPOs

NPOs are an essential part of serving the community and assisting government in meeting the needs of those communities (Worth, 2020). NPOs play a critical role in society though they are neither public nor private sector but a third sector existing to serve society’s needs not fulfilled by the public or the private sector (Slappy, 2019; Sprague, 2019). Similar to governments because they provide services for the public good, Worth (2020) stated that NPOs exist to lessen the government’s financial burden and enrich the lives of communities. NPOs do not operate to make money; instead, they offer services to the public through private donations or federal awards (Clement, 2019; Sprague, 2019). The increased demand for social welfare programs has increased the competition among NPOs and between for-profit organizations and NPOs, forcing NPOs to justify their existence and competitiveness for funding from private donations or federal awards (Clement, 2019). The increased support for and reliance on NPOs increased the number of NPOs by 67% between 1997 and 2007, and boosted the revenues of NPOs by 39.5% between 1998 and 2008 (Sprague, 2019). Private charitable giving led by wealthy Baby Boomers reached an all-time high of $344.5 billion in 2007, and experts projected that such philanthropy would reach $6 trillion by 2050 (Sprague, 2019).

NPOs operate outside the state, do not distribute profits, and members join freely to pursue the common purpose of providing services for the public good. The demand for these services has increased steadily since the 1980a, thereby increasing the importance of NPOs. The increased demand for social welfare programs has increased the competition among NPOs and between for-profit organizations and NPOs, forcing NPOs to justify their existence and competitiveness for funding from private donations or federal awards (Clement, 2019). Support for NPOs from the government, apart from shifting grant monies to NPOs to support their activities, also included formal recognition as legally registered organizations under the 501(c)3 Tax Code, which provided NPOs with the ability to obtain tax-exempt status (Sprague, 2019). Researchers have identified some benefits of the formal recognition of NPOs as legally registered organizations under the 501(c)3 Tax Code and how this recognition affects the operations of NPOs. The expertise, resources, and experience of NPOs are often more relevant during disasters or emergencies (Sledge & Thomas, 2019).

The NPO sector is a large and valuable industry in the United States that contributing to the economy. The NPO sector serves the welfare of individuals, families, and culture through philanthropic, social, and religious services (Worth, 2020). Museums, which are the most important building blocks of tourism, play an important role in both the creation of accessible tourism and the socialization of all individuals in society, thus ensuring the accessibility of museums, which also makes important contributions to cultural sustainability (İşlek, 2023).

According to Cheng et al. (2022), NP museums are economic engines and play an essential role in the nation’s educational infrastructure, spending more than $2 billion a year on education. With the magnitude of impact that NPOs have in the United States inclusively, NPOs leaders, especially financial managers, must understand how to maintain the existence of NPOs. NPO executives must be adept at navigating the singular terrain of their sector’s financial decisions, strategies, and practices, which differ significantly from traditional corporate enterprise. For NPO executives, effective financial management entails continually evaluating overall economic health while securing resources and defining long-term business decisions. Given the scope of effective NPO financial management, NPO leaders must demonstrate numerous professional competencies.

In the United States, the efforts of NPOs support government bylaws and financial initiatives. The U.S. Constitution's objectives are to advance the general welfare of the population (Sledge & Thomas, 2019). According to Hommerová (2020), general welfare promotes economic, political, social, and public happiness. The governments usually assign this responsibility to the states and NPO agencies, ranging from national to small local organizations (Sledge & Thomas, 2019). A consensus among extant NPOs is that they contribute to social and economic regeneration (Hommerová, 2020). The NPO sector has become so crucial that the U.S. government sought to stabilize support (Cheng et al., 2022; Sledge & Thomas, 2019). Thanks to the impact of NPO efforts, it became policy for the U.S. federal government to provide financial support directly to NPOs and other supporters of these organizations via the Revenue Act (Hyndman & McKillop, 2019). The policy actions by the federal government to provide financial support for NPOs have an impact on how NPOs receive funding (Worth, 2020). Global NPOs serve similar purposes on a larger scale (Hommerová, 2020). NPOs or nongovernmental agencies fill gaps and often have missions to bring social change as a focus (Hyndman & McKillop, 2019). Funding has become a crucial part of the life span of an NPO. NPOs' funding is direct pay, fundraisers, or grant/government funding (Hommerová, 2020). Unlike the private sector, NPOs have two stakeholders: the individuals whom they serve and the parties that fund them (Hyndman & McKillop, 2019). Up to 75% of NPOs' funding is through grants and government money (Cheng et al., 2022). The financial lifeline appears to depend primarily on donations and government funding. NPO leaders must understand how all funding levels operate and devise methods to obtain and use the funding to serve their organizational mission best (Cheng et al., 2022).

With the magnitude of impact that NPOs have in the United States inclusively, NPOs leaders, especially financial managers, must understand how to maintain the existence of NPOs. NPO executives must be adept at navigating the singular terrain of their sector's financial decisions, strategies, and practices, which are significantly different from traditional corporate enterprise. For NPO executives, effective financial management entails continually evaluating an NPO's overall economic health while securing resources and defining long-term business decisions. Given the scope of effective NPO financial management, NPO leaders must demonstrate numerous professional competencies.

Leadership Style and Servant Leadership

Leadership style plays a vital role in an organization's overall mission (Kuntz et al., 2019). The relationships that leaders have with their followers play a large role in the success of the organization (Easley, 2019). When the right leadership style is carried out and implemented in an organization, it enables that organization to achieve or exceed its overall objectives. Great leadership often is o considered the primary factor driving organizational performance. Leadership is part process and part art form that influences followers to complete tasks effectively (Kuntz et al., 2019). According to Baloch et al. (2019), a more effective way for leaders to train their employees is by building on their core strengths and the noncore strength needed for a leadership role. Baloch et al.

explained that certain people already have the natural characteristics to lead with dominance and conscientiousness. Successful leaders must evaluate the strengths and weaknesses of all team member to ensure workplace achievements (Easley, 2019)

Winston (2022) addressed the need for leaders to share their power and the blame that comes with fulfilling the job. Winston discussed the style of leadership, where the leader thinks about the growth and success of the people, the entire team, and not their success. Servant leadership brings forth a combination of person-organization fit in which employees' workplace values align with the organization's values and person-job fit in which the employee feels a sense of "calling" to engage in the assigned work and for the internal and external clients that the employee feels called to serve and a match between the employees' (Winston, 2022) knowledge, skills, and abilities with what the job requires. Kelsey (2021) comment that joy in the workplace contributes to personal well-being.

Kuntz et al. (2019) emphasized how important it is for organizations such as NPOs to operate with the type of leadership where the leaders exhibit the spirit of humility and allows their mistakes to serve as a learning experience for followers. Kuntz et al. also addressed the importance of having leaders who do not surround themselves with weak assistants or push their associates down. This type of leadership fosters a work culture that allows the energy of a powerful team to move an organization forward. In an organization, the type of leadership where knowledge is shared and given direction fosters growth.

Leadership encourages knowledge sharing and enables people to reach their potential, both of which impact the overall organizational mission (Kuntz et al., 2019). Leadership is about the people, not the leader (Winston, 2022). According to Bavik (2020), successful companies have cultures and identifiable visions that guide every employee. While these factors usually start with leaders, the people who follow the leaders execute the aspects. Success comes from empowering people to take ownership of their roles and use their knowledge to perform at optimal levels (Winston, 2022).

Sharing credit serves as an inspiration, cascades downward, and results in confident employees and cohesive teams unafraid to share their knowledge (Kuntz et al., (2019). Changing institutional culture is essential for the well-being of an organization's stakeholders and administrators alike. Kuntz et al. (2019) suggested creating a learning culture in which new ways to establish safe practices such as having an open and fair culture in which the workforce is not afraid to report errors. Winston (2022) emphasized the importance of adopting a leadership strategy where designing safe systems requires an organization led by senior leaders who have a continuous improvement process.

One of the best leadership strategies for NPOs to adopt is leadership that involves training the workforce in managing individual behavioral choices for the betterment of stakeholders. Other strategies for leadership best practices include providing measures to help reduce errors and promote a safe environment (Kuntz et al., 2019). Bavik (2020) suggested a leadership strategy that promotes a safe environment and error reduction for NPOs to adapt is the type of leadership that establishes an improvement process that produces a “stress relief” atmosphere for both leaders and subordinates. Knowing that there is an open culture where people are not afraid to report errors alleviates the pressure of making mistakes (Bavik, 2020), servant leadership for NPOs includes higher levels of motivation, job satisfaction, and performance among followers, reduced stress, reduced turnover, and burnout amongst staff, more collaborative, innovative, and harmonious teams, and higher morale and productivity overall within the firm (Winston, 2022).

Servant leadership style generates superior organizational performance, achieved by encouraging followers to emulate leaders' behaviors and emphasizing the importance of followers putting the needs of others first. The interest in servant leadership has grown as organizations search for leaders who will put the needs of others first. Unlike other contemporary leadership styles, servant leadership focuses on others’ growth and well-being, even before the needs of the organization (Bavik, 2020).

Ethical Leadership and Servant Leadership

Effective leadership is vital to organizational success. Leadership is a complex, multidimensional process that is crucial to organizational survival and ability to achieve its mission (Madanchian & Taherdoost, 2019). Leadership is an essential factor in the success of NPOs (do Adro & Leitão, 2020). However, employees’ perceptions of leadership, such as ethical leadership, impact organizational performance significantly. NPO leaders who demonstrate an ethical approach are recognized as trustworthy, honest, and fair (Le et al., 2022). According to Le et al. (2022), ethical leaders support a code of conduct, meaning that they enforce the morals and values that are the basic building blocks of our society. NPOs can support a culture of ethical awareness by the influence of servant leadership theory (Northouse, 2022). According to Northouse (2022), servant leadership's conceptualization is that servant leaders can gain insight into organizational purposes, complexities, vision, and missions. Insight into organizational purpose, complexity, vision, and mission equip and enable servant-leaders to have a certain level of knowledge and creative abilities to make effective decisions, impacting the overall financial and strategic goals of organizations. Northouse explained that servant leaders do not compromise their ethical principles to accomplish their goals and success. This means that servant leaders will try to do the right thing ethically, namely, being fair, honest, and open, with followers.

According to Dyck et al. (2019), leaders must have the ability to articulate an organization's vision, missions, and goals to employees. Leaders who can communicate an organization's vision, mission, and goals to their employees are considered leaders who think strategically to create change. Such leadership abilities have the potential to increase competitive advantage and sustainability. Dyck et al. explained that it is undeniable that (a) leadership is a process that influences other people, (b) leadership involves change, and (c) leadership is related to obtaining goals shared by leaders and followers. Dyck et al. also expressed that many factors could cause leaders to behave unethically in the current business environment: (a) pleasing shareholders by cutting costs, (b) increasing profits, (c) meeting the demands of vendors or business partners, (d) achieving short-term goals or showing returns that meet market expectations rather than ones that show actual performance, and (e) putting pressure on leaders to act unethically toward employees and the whole of society.

Eva et al. (2019) and Jose and Chully (2022) explained that servant leadership focuses on how the leaders satisfy the needs and concerns of followers, nurture them, and empathize with them. In this process, leaders will put followers first by empowering them and assisting them in developing their full potential. Servant leadership enhances ethical behavior by how the leadership style impacts good performance to the organization, community, and society.

NPO Accountability

Accountability is a crucial element of governance. NPOs are typically accountable to multiple stakeholders and often engage in accountability in various ways (Landreth Grau, 2021). Many organizations find it challenging to create and implement accountability mechanisms in the workplace (Agung, 2020) suggested a proper and accurate recording of financial transactions, enhancing accountability to improve productivity and performance effectiveness. The inclusion of these variables provides important implications for expanding the understanding of business management practices in NPOs. Senior managers of NPOs construe their accountability environment, particularly concerning the perceived expectations of various stakeholders (Gálvez-Rodríguez et al., 2020). Gálvez-Rodríguez et al. (2020) added that executives of NPOs view board members, staff members, and government agencies as their top three significant stakeholders to whom they are accountable. NPO executives emphasized that they are responsible for the compliance, legal obligations, and observance of democratic principles of organizational operation. Gálvez-Rodríguez et al. (2020) also identified four standard components of NPO accountability obligations: (a) professional integrity,

(b) civic engagement, and (c) interorganizational partnership civic activist oriented and professionalism oriented.

NPOs are mistrusted because they are perceived as being ineffective, poorly managed, and dependent on financial support (Landreth Grau, 2021). According to Landreth Grau, this mistrust has led to demands for more accountability and more business-like behavior. Although international NPOs have embraced vital social entrepreneurship practices, there has been little empirical evidence to ensure accountability. Landreth Grau addressed that information gap from a conceptual and contextual perspective, demonstrating how certain NPOs that employ SE practices have more significant potential for accountability. The survey of NPOs revealed a positive relationship between the use of social entrepreneurial practices and accountability, supporting the hypothesis that NPOs that operate as social enterprises still demonstrate mission effectiveness and public accountability (Landreth Grau, 2021).

Organizational Accountability

Accountability is related to being responsible for actions and behaviors (Hyndman & McKillop, 2019). Accountability is broader than accounting, as accurate accounting and reporting are significant factors in an institution that demonstrates accountability (Hyndman & McKillop, 2019). Organizations attain a level of accountability when an individual manager agrees to execute their duties within an environment of trust and high ethical standards. The concept of accountability evokes a sense of responsibility to others for performance, compliance, disclosure of information and transparency, and efficient delivery of goods and services to those in need of assistance. Accountability is a necessary element for every successful business, regardless of how people view it in the type of organization. Accountability also represents external responses regarding compliance with laws and industry standards.

Stanger (2019) adapted the core definition of accountability to focus on what to account for instead of the four components of accountability: transparency, answerability, compliance, and enforcement. Eriksen (2019) noted the components that contribute to accountability by collecting information and making it available and accessible for public scrutiny. Eriksen provided clear reasons for actions and decisions; monitoring and evaluating procedures and outcomes; and helping to enforce sanctions for shortfalls in compliance, justification, or transparency.

Accountability in the context of NPO management is a promise to oneself and another person to deliver measurable results to donors, constituents, and stakeholders (Urquía-Grande et al., 2022).). Urquía-Grande et al. (2022) explained that NPOs should focus on transmitting transparency, responsibility and efficacy in their work concerning NPOs' downward accountability for beneficiaries, as beneficiaries are one of the most important NPO stakeholders.

The openness of communication of an organization toward the public regarding all information relative to its operational functions excludes legally protected information Wieringa (2020) contended that the definition of accountability focuses on what to account for is too narrow. With this, the primary concern of accountability should be providing sufficient and meaningful financial and nonfinancial information and enabling an understanding of NPOs' purpose and achievements. According to Hertel (2019), effective and efficient internal control systems facilitate sufficient and meaningful information. The issue involving accountability in NPOs is relative to the nature of the organization and within the context of the relationship between the various constituents.

Gross (2020) asserted that organizations can be accountable to funders, regulators, and clients who are the organizations' principals according to their functional relationship. NPO accountability focuses on to whom the organization is accountable and for what ("To whom should they be accountable?," 2020). Subjective evidence supported the premise that whereas the leaders of public companies have traditionally operated within a secure accountability environment, NPOs have not. "Economic aspects of fairness" (2020) posited that the management of NPOs, at a minimum, is accountable in three aspects: finances; performance; and fairness toward various constituents (e.g., employees, contractors, clients, and citizens). Stakeholders have a crucial role in demanding accountability in NPOs they are instrumental in nonfinancial reporting due to their work in the institution (Lewis, 2022). NPOs use NPO financial performance and how NPO impacts the lives of others as a means of demanding accountability from other NPOs (McConville, 2017). Trust and accountability are essential for the development and sustainability of a positive image for NPOs. However, recent financial scandals have negatively influenced the image of NPO institutions.

Evidence provided by the Federal Single Audit Act supported the assertion that having an adequate internal control system contributes to the quality of accountability (as cited in Melikhova & Klymova, 2021). Petrovits & Yetman (2023) commented that leaders of NPOs receiving unmodified opinions on their audited financial statements may not note effective internal control and acceptable level of accountability. Because there is no standard way to define accountability, and the objectives and definitions of internal control often differ for each organization, challenges to the effectiveness of internal control as a measure of accountability are possible. Only recently have academic researchers addressed accountability of NPO leaders, and there are few empirical discussions of NPO leader accountability. The lack of studies results from the absence of external standards or benchmarks for NPOs, such as the Securities and Exchange Commission's rules and sections of the Sarbanes-Oxley Act (Sacco & Stalebrink, 2020). However, accounting standards and management principles exist to guide leaders of NPOs in developing strategies for accountability, and NPO business leaders can voluntarily comply with the sections of SOX related to accountability.

Transparency and Accountability

Transparency is about making documents publicly available, easily accessible, and presented so that people can understand and contribute effectively to the development of regulations (Addink, 2019) Transparency presents an opportunity to share information, deliberate and discuss points and alternatives, and get a high level of commitment and support from stakeholders (Zogaj, 2022). Transparency is about making documents publicly available, easily accessible, and presented so that people can understand and contribute effectively to the development of regulations (Addink, 2019).

Ortega-Rodríguez et al. (2020) explained that transparency is an exercise in responsibility that NPOs must exercise by focusing attention on how to respond to the expectations and demands of stakeholders and ohow to manage the organizations to fulfill their missions and maintain institutional legitimacy. The constant public scandals in the NPO sector have resulted in a loss of public trust and confidence in the industry, which is unfavorable to the continuous support of the public to NPOs (Zogaj, 2022). NPOs should focus on accomplishing functions intended to strengthen the social and ecological dimensions of sustainable development (Ortega-Rodríguez et al., 2020). In this sense, the social mission of third-sector organizations is to meet collective demands that the public sector is not able to cover. To achieve this mission, they need the trust of their stakeholders, making it necessary that the actions of NPOs are transparent (Ortega-Rodríguez et al., 2020).

Notwithstanding this fact, different cases of fraud have been observed in the sector. According to Ortega-Rodríguez et al. (2020), new concerns about the quality of transparent information and the mechanisms for its disclosure and accountability to stakeholders have been raised. Even though transparency is important in any organization, in the case of NPOs, it is especially relevant to demonstrate that the resources that they receive are used to fulfill the purpose for which these organizations were conceived; credibility with society can mean the survival of the entity (Ortega-Rodríguez et al., 2020). Ortega-Rodríguez et al. asserted that a key aspect of credibility is the transparency of the information that NPOs disclose to their stakeholders.

Harris and Neely (2021) found evidence consistent with organizations that have stronger governance, better performance, and more professional staff being associated with greater transparency. Harris and Neely also noted that organizations that are more reliant on contributions and those located in states that require public disclosure of their audited financial statements are also more transparent.

Ortega-Rodríguez et al. (2020) suggested that it should be a priority of organizations to prevent corruption and bribery, as well as develop efficient and transparent accountability for different institutions; transparency contributes, undoubtedly, to improving NPOs. Ortega-Rodríguez et al. explained that NPOs that disclose transparent information demonstrate that they are following good practices, have good governance, explain the use of their received funds, and make information public. Transparency provides greater visibility for the organization's actions and avoids the appearance of suspicions and alleged irregularities (Ortega-Rodríguez et al., 2020).

NPO Financial Accountability Practices

NPOs depend on the goodwill of donors, government grants, and public trust to meet most of their financial needs (Bretos et al., 2020). However, within the last 20 years, financial accountability scandals have affected many NPOs, involving millions of dollars in misappropriation and negatively impacting the relationship between NPOs and stakeholders in U.S. society (Bretos et al., 2020). Implementation of an open information policy would ensure that timely, relevant, and accurate information is disclosed in an accessible format in compliance with the relevant governance, financial accounting and reporting requirements (Ortega-Rodríguez et al., 2020). Ortega-Rodríguez et al. (2020) suggested that NPOs develop accountability regimens that reaffirm their important contribution to society, proposing an approach based on legitimacy. Therefore, mechanisms that allow stakeholders to assess the appropriate destinations of resources according to their purpose and social mission are needed.

Stewardship and Accountability

Mills et al. (2021) used the term *stewardship* to explain the concept of accountability and governance and to show that stewardship theorists have asserted that the agent, individual or organization, is inclined to act in the interests of the principal and society. Stewardship assumes the organizational and collectivistic views of intrinsically motivated individuals (Löhde et al., 2020). Proponents of the theory assume that the stewards of companies (i.e., the managers) act in perfect harmony with the shareholders' interests because they believe that they will be rewarded for their commitment and effort toward wealth maximization (Löhde et al., 2020). A relationship based on altruistic and trustful relationships decides a governance system distinguished by high involvement and collectivism at all organizational levels (Löhde et al., 2020).

Chrisman (2019) explained that other researchers have looked at the theory, which assumes that individuals seek to attain higher order needs through pro-organizational action and will naturally align their interests with those of a company's principals. Some studies have shown that stewardship is synonymous with leadership and innovation, and its impact on society and the environment. Domínguez-Escrig et al. (2018) argued that stewardship is the conduct of leadership that exhibits big worry for the impact of the firms' activities on society and radical innovation fully liaises the relationship between leaders' stewardship conduct and innovation success. They added that the theory shows great concern for the impact of organizational activity on society and the environment. These behaviors are a type of prosocial action that seeks to have a positive effect on others (Domínguez-Escrig et al., 2018). Stewardship theory accepts that elements like trusting executives, their professionalism, loyalty, and willingness are concerned about the interests of others (Löhde et al., 2020).

The first duty of stewardship is to ensure that resources are used efficiently (Abdelmoumen, 2023). For example, duplicate publication, that is, publication of the same data or results in another journal, is an inefficient use of resources because it wastes the time and effort of reviewers and editors. Abdelmoumen (2023) explained that the second duty is to ensure that resources are used appropriately to achieve their intended goals. For example, diverting grant funds to pay for research, food, or travel not covered by grants is using resources inappropriately.

Tricker (2022) argued that even if the stewardship strategies can explain the behavior of directors, there is a need for board accountability. These reasons are partly because directors are humans and flawed, but not predicated on one of the primary underlying principles behind the theory that humans will act selfishly as a matter of course. Tricker asserted that although there still needs to be accountability, measures should appeal to the director and steward’s sense of responsibility and their desire to adhere to the same values as their company and its shareholders, not baser ones such as fulfilling self-interests. According to Tricker, the accountability process often is regarded negatively, particularly by boards. However, it still must be portrayed as a potentially positive experience.

Accountability, a mechanism that involves directors explaining what they have been doing, can enrich them in their roles. Zogaj (2022) demonstrated that with the millions of people who volunteer in the United States, it is crucial to understand how organizations can retain and deepen relationships with these individuals. A strong relationship with volunteers is critical to the sustainability of the NPO sector. The relationship maintenance strategies of stewardship may help NPOs strengthen connections with volunteers, mainly if volunteers' involvement is influenced by NPOs. In this case, building a solid relationship impacts accountability (Visan, 2022).). Visan (2022) revealed a current trend in NPO practice to apply fundraising-based stewardship strategies to volunteers' engagement. Visan stated that this form of movement in NPO practices helps to demonstrate the utility and importance of using stewardship strategies to increase volunteers' feelings of involvement with their organizations.

The impact of stewardship strategies may help retain volunteers and deepen their relationship with the organization. This volunteer engagement process is critical to the future health and sustainability of NPOs and their missions. C. Johnson and Seemiller (2021) revealed that adopting an approach will enable NPO managers to effectively engage with stakeholders with the possibility of attracting increased support, whether from the government or other sources. C. Johnson and Seemiller concluded that leaders' adoption of stewardship theory may result in improved performance.

The Role of Trust in NPOs

High-profile charity scandals have always represented a threat to the NPO sector, which relies on public trust and funding to operate (Chapman et al., 2022). Despite the diversity of NPOs, their one common element is that public trust is their most valuable asset. Scholars have highlighted the dependency of NPOs on public trusts for legitimacy and support fostering their organizational goals and missions. Notwithstanding the importance of public trust for the continued operation of NPOs, corresponding research has been scattered, and disparate associations have been found.

Five mechanisms are associated with the public's trust in NPOs: (a) promise of mission and value, (b) organizational reputation, (c) transparency and accountability, (d) performance and social impact, and (e) use of contributions (Becker, 2023). Becker (2023) explained that NPO branding and NPO accountability have great ability to address these mechanisms to improve levels of public trust. Results of Becker's study provided NPOs with insight into a broader conceptualization and operationalization of public trust as well as insight into future ideas. The managers of NPOs may benefit by gaining insight into how to sustainably improve trust among the general public by focusing on NPO branding and accountability strategies.

NPOs should establish trust so that donors and sponsors feel confident to continue supporting these institutions, along with the possibility of expanding and recruiting other donors (Willems, 2021). Trust is essential because donors and other providers of funds to NPOs usually receive no direct economic benefit or profit when compared to business transactions, unless some policies and laws make exceptions for their donations (Bretos et al., 2020).

NPOs, especially charities that depend on donations to maintain their funding, should ensure that donors trust the NPOs to be sustainable. Trust in beneficiaries is crucial to NPOs because it can improve service delivery and assure other stakeholders of the qualities of the NPOs (Bretos et al., 2020). Other stakeholders donate or support NPOs because of the benefits that beneficiaries receive. If stakeholders perceive that there is no trust between NPOs and their beneficiaries, they may decide to stop supporting the NPOs (Bretos et al., 2020).

NPOs also should develop more productive and trusting relationships with regulators (Bretos et al., 2020) to prevents the watchdogs from hindering valuable charitable activity with unnecessary controls and audits. Bretos et al. (2020) noted that having a trusting relationship between NPOs and regulators would make the NPOs more attractive to donors and other funders. Recent negative publicity focusing on a few high-profile scandals has emphasized the need for NPOs to demonstrate operational behaviors deemed acceptable to society ("Tax Court Holds Easement Regulation Valid, 2020"). There is a higher ethical standard for NPOs than for corporations and businesses, and there could be negative outcomes for individual NPOs and the whole NPO sector if NPOs do not demonstrate acceptable behaviors ("Tax Court Holds Easement Regulation Valid, 2020").

Good Governance and Financial Management Practices in NPOs

Li and Feng (2021) sought to determine whether accountability measures would affect the relationship between NPOs and donors. Their study results indicated that people donate more to NPOs that have demonstrated good governance and solid accountability measures. However, there are still gaps in the IRS's current tax reporting requirements ("GAO Critical of IRS's Administration of Community Benefit Standard," 2020). The “GAO Critical of IRS’s Administration of Community Benefit Standard” (2020) further explored governance in certain NPOs, specifically exploring asset diversion in a sample of more than 1,000 NPOs. The results revealed that stakeholders reviewed Form 990 and NPOs’ compliance with these reporting requirements, associated with lower fraud incidences.

Good governance in some NPOs has resulted in minor asset diversion in those organizations. Similarly, four broad governance constructs in a sample of 1,528 NPOs were examined (“GAO Critical of IRS’s Administration of Community Benefit Standard,” 2020). The four constructs scrutinized by Wall (2019) were (a) board monitoring, (b) independence of key individuals, (c) tone at the top, and (d) capital provider oversight. Wall’s results confirmed that good governance in NPOs would lead to fewer incidences of fraud and asset diversion.

The managerial level is a key aspect of discharging financial accountability. Some NPOs in the United States have weak organizational policies in place, and even the managers of NPOs with strict accountability policies have failed to follow through when policies are violated (de Faria Nogueira & Borges, 2022). De Faria Nogueira and Borges (2022) emphasized the need for training for good governance among leaders of NPOs. NPOs should focus on providing training and development programs for executives to help them to be effective leaders and improve performance and accountability (Svensson & Naraine, 2022). However, researchers have not fully explained the importance of managerial development programs to improve performance and accountability in NPOs. Svensson and Naraine (2022) examined whether the participation of NPOs in these types of development programs would be associated with implementing organizational practices that would increase transparency, accountability, and focus on being client-oriented and fair employee practice. Leaders who participated in such programs were positively impacted by organizational practices for financial accountability, client service, and performance accountability (Svensson & Naraine, 2022).

Financial management is important for NPOs. The results of previous research have identified some problems with the traditional financial assumptions and practices of NPOs (Mitchell & Calabrese, 2020). Specifically, issues have been found in the financial management of NPOs (Mitchell & Calabrese, 2020). Financial measures are an essential tool for NPOs in providing internal accountability between boards and management. Gálvez-Rodríguez et al. (2020) recommended key financial ratios that the boards and management of NPOs could use to demonstrate their financial status and improve internal accounting and financial management practices.

Good governance and financial management are needed to improve accounting practices in some NPOs to avoid public scandals and enhance public confidence in NPO policies and procedures (Hyndman & McKillop, 2019). The governance of NPO management may improve through the mandatory adoption of governance policies (Mitchell & Calabrese, 2020), implementation of good governance codes (Gálvez-Rodríguez et al., 2020), and training and development programs for NPO leaders (Berrett & Sudweeks, 2022). Improvements in financial management could lead to enhanced NPO accountability practices (Mitchell & Calabrese, 2020).

Good governance and financial management are issues affecting NPOs in other parts of the world. From 2006 to 2014, there were 2,109 regulatory investigations of 1,566 Scottish charities, with 31% resulting in regulatory action (McDonnell & Rutherford, 2019). The regulatory body would act based on complaints from members of the public. The most common issues were general governance and misappropriation of assets (McDonnell & Rutherford, 2019). NPOs operate in a fluid environment. Moreover, there is pressure to engage in moral business practices as news reporting and social media could amplify mistakes (Hyndman & McKillop, 2019). Good governance is needed in NPOs to ensure that the management of activities deals with ethical behaviors and actions.

NPO Boards and Governance

NPOs establish term limits for board members to ensure that fresh perspectives are reflected by leadership (Aiolfi (2020). It also is a way to guard against any one board member accumulating too much power or influence over the board. Boards of NPOs seeking to improve their governance effectiveness should include diverse board members and ensure the establishment of diversity policies and practices to allow members to impact positively. Inclusion behaviors and inclusive culture affect the ability of various members to positively impact the board, especially when there is greater racial/ethnic diversity (Creek et al., 2019). Creek et al. (2019) asserted that firms with diverse boards are more likely to adopt programs that signal organizational support for employees and benevolence, and these programs foster more positive satisfaction levels. Thus, board chairs and nominating committees should seek both gender and racial ethnic diversity when recruiting new members.

When diverse board members are encouraged to participate fully through meaningful diversity policies and practices and inclusive behaviors, board diversity positively impacts board performance (Colbran et al., 2022). Aiolfi (2020) stated that organizational effectiveness is a term without a single definition for the NPO community; it is difficult to define, much less measure, due to the wide disparity in that community. Colbran et al. (2022) expressed that demonstrating organizational performance is likely to be advantageous in NPOs and charitable organizations because there is a link between organizational performance measurement and organizational excellence, and it can demonstrate efficiency and effectiveness in providing services to clients. Aiolfi (2020) also expressed that inconsistency in the sector leads to an array of hypotheses in the literature addressing organizational effectiveness. Through a comprehensive examination of a single NPO, Aiolfi (2020) examined the gap between the expectations of board performance by the NPO's senior leadership and the board members' self-perception of their governance role.

According to Aiolfi (2020), the dominant self-perception of the board of directors is dependent on their value as a governing entity is in their willingness to work hands-on in whatever volunteer roles are necessary to sustain the organization. Organizational governance is secondary to this self-characterization as a working board. Aiolfi advised that this lack of focus on formal governance has resulted in a governing structure with minimal development, even as the organization itself enjoys success.

Renz et al. (2022) stated that NPO boards move through different development stages and must evolve and grow as their organizations grow. Renz et al., (2022) advised boards to implement best governance practices at every development stage because such practices are a key lever to help NPO boards transition to the next phase. Renz et al. also advised that being clear on roles and responsibilities, establishing a governance committee, instituting terms, and term limits, and using a formal board assessment process will strengthen both the board and the organization to ensure quality service delivery and mission fulfillment.

NPO Financial Reporting

Financial reporting is an essential aspect of NPOs' accountability. Globally, numerous and varying regimes exist by which jurisdictions regulate NPO financial reporting (Cordery et al., 2019). The preferential tax treatment of NPOs requires filing annual financial, informational returns, known as federal Form 990. The required yearly financial, informational returns can provide insight into the priorities and practices of NPOs. NPO Annual financial returns present information about the purposes, mission, numbers served, board practices, and the organization's financial representations. The federal government approves NPOs as 501(c)(3) organizations. However, the federal government assigns state governments the responsibility for regulation, accountability enhancement, and oversight of NPOs with states; attorneys general (AG), secretaries of state, state tax authorities, boards of education, and insurance commissioners.

Most states require charitable organizations to register and file financial reports with the appropriate state agency. Yet, some will grant state exemption approval after an organization has obtained a federal exemption. States' Attorney Generals and other states' regulatory authorities have the responsibility to enforce the laws, regulate charitable organizations, and ensure the appropriate administration of funds committed to charitable purposes (McDonough & Warren, 2022).

Setiawan and Trisnawati (2022) showed financial targets, nature of industry, and auditor’s opinion have significant influence on fraudulent financial reporting. In contrast, financial stability, external pressure, institutional ownership, number of audit committee members, ineffective monitoring, external auditor quality, the change of auditor, change of directors, proportion of independent commissioner, and numbers of CEO’s picture have no significant value to fraudulent financial reporting (Setiawan & Trisnawati, 2022).

The history of NPOs' introduction into American society has roots in the failure of government and business to address community services and social concerns, conceding that NPOs can positively address community health-related outcomes (Haslam et al., 2019). Over the past 20 years, the necessity for NPOs has increased as the federal and state governments continue to rely on a shared responsibility factor to meet public needs. Due to budget constraints, which in turn has increased the demand for impact evaluation and assessment to ensure the NPO's mission, vision, and outcomes are aligned and meaningful (Kim & Mason, 2020).

According to Cordery et al. (2019), charities have a primary objective to achieve community well-being; however, these charities face prevailing logics that hinder the ability to resolve the diverse and inconsistent demands for accountability. These logics are likely to continue to coexist. Still, it is unknown whether the public hears the voices of those who prepare charity accountability documents and beneficiaries' services or whether influential standard-setting stakeholders will prevail (Cordery et al., 2019). Cordery et al. expressed the uncertainty with stakeholders' ability to transcend national regulatory frameworks and the diverse NPO stakeholders to gain the necessary funding and legitimacy to develop NPO financial reporting standards. Cordery et al. stated that financial reporting is an important aspect of NPOs' accountability. Garven and Scarlata (2020) examined the effects of various audit-related factors on NPO financial reporting quality and found donors, regulators, and other stakeholders used NPO financial reports for decision making.

Garven and Scarlata (2020) explained that given the significance of the NPO sector to the U.S. economy, it ed essential to consider how external auditors affected the quality of these reports. Unlike studies of publicly traded or other for-profit companies, Garven and Scarlata discovered that the largest audit firms are not necessarily associated with higher audit and financial reporting quality. Medium-sized auditors, rather than their small-firm counterparts, are sometimes associated with higher quality financial reports. Garven and Scarlata explained that these findings are new in NPO settings and relevant to researchers because auditor size represents a proxy for quality. Garven and Scarlata also provided critical initial insights into audit-related factors that influence NPO financial reporting quality, examining NPOs that expend at least the minimum threshold of federal funds to require a single audit.

Internal Control and Good Governance

A lack of adequate internal controls plays a more significant role in NPO occupational fraud cases, according to (Abu Amuna &Abu Mouamer, 2020). Managers implement internal control to protect company assets and minimize fraud risk. The term internal control applies to the domain of accounting and its efforts to safeguard assets and ensure the accuracy of accounting records (Buabeng, 2020). Managers of companies, including NPOs, have focused on internal control due to more recent regulatory requirements. During the last several decades, accounting scandals have led to a heightened awareness of the importance of accounting internal controls (Buabeng, 2020).

Abu Amuna and Abu Mouamer (2020) explained that internal control initiatives are those control activities put in place by management, as supported by policies and procedures, to prevent and detect risks with the primary intent to provide reasonable assurance regarding the attainment of relevant business objectives. Internal controls refer to organizational rules and procedures used to safeguard assets and detect fraud, waste, and abuse (Buabeng, 2020). Organizations implement internal controls as an essential strategy to prevent and detect financial fraud, waste, and abuse and ensure their employees comply with laws, accounting standards, and organizational policies (Abu Amuna & Abu Mouamer, 2020).

The managers of small NPOs should implement fraud risk mitigation strategies that include appropriate internal controls. These managers should implement preventative and detective controls to mitigate the risk of fraud. Internal control initiatives can be preventive, detective in five categories: segregation of duties, proper authorization, adequate document usage, design, safeguarding of assets, and independent checks (Davis & Harris, 2020). Two general control mechanisms to help companies to minimize potential fraud exposure are deterrence, also known as prevention, and detection (Davis & Harris, 2020). Internal control is the most effective strategy to prevent and detect employee theft (C. A. Rashid, 2022). Inadequate internal control systems provide employees with theft opportunities (Davis & Harris, 2020). NPO managers should pay attention to the hiring process and implement necessary checks to prevent hiring poor resources. NPO management should verify candidates' certifications, addresses, and references (Treadwell, 2021).

Fraud prevention consists of all the procedures to prevent fraud and limit exposure to fraud (Hazami-Ammar, 2019). Proactive fraud prevention depends on adequate controls (C. A. Rashid, 2022). According to C. A. Rashid (2022), an effective internal control system should be able to provide managers with increased accountability for their plans and ensure that the plans they guide reach the set goals. However, effective systems are not limited to digital systems but also systems that can prevent and detect fraudulent activities.

Fraud detection includes measures to discover fraud or misconduct that has occurred (Hazami-Ammar, 2019). Good internal control practices will detect and prevent any issues that may result in the misstatement of financial information (C. A. Rashid, 2022). The key reason for internal control in organizations is to prevent loss before it happens (Marchetti, 2020). Marchetti (2020) explained that good internal controls can reduce fraud and can help discover the incident if fraud occurs. Research has indicated that antifraud controls are associated with reduced fraud losses and shorter fraud duration (Association of Certified Fraud Examiners, 2022). When organizations' internal controls are deficient, they are at risk of adverse events such as losing financial resources, undetectable fraudulent activity, and embarrassing media attention (Haynes, 2022). Research findings show smaller NPOs frequently suffer fraud losses that are the result of weak internal control systems (Ohalehi, 2019). Fraud within organizations is associated with the absence of internal controls rather than their weaknesses (Haynes, 2022).

Effective internal control system should be able to provide managers with increased accountability for their plans and ensure that the plans they guide reach the set goals. However, effective systems are not limited to digital systems but also systems that can prevent and detect fraudulent activities (C. A. Rashid, 2022). The moment organizations fail to implement appropriate safeguards to prevent and detect fraud; it creates an opportunity for the employee to commit fraud (Association of Certified Fraud Examiners (2022). Association of Certified Fraud Examiners (2022) stated that NPOs are more vulnerable to fraud and, consequently, require effective fraud detection instruments. C. A. Rashid (2022) emphasized how is vital for NPOs to have good internal control practices. C. A. Rashid (2022) concluded that internal control practices are crucial for NPO entities for preventing and detecting error or fraud in an organization.

Internal Control Infraction

Internal control is regarded as sufficient when there are no material weaknesses in internal control (Office of Management and Budget, 2020). A material defect is a deficiency or a combination of deficiencies in internal control. There is a reasonable possibility that fraud may occur, or a material misstatement of the entity's financial statements will not be prevented, detected, or corrected, on a timely basis. The Federal Single Audit Act requires reporting internal control infractions to the Federal Audit Clearinghouse for organizations expending $750,000 or more of federal funds as part of annual single audit reports. This requirement is to enhance disclosure of information, transparency, and financial and operational efficiencies to provide better services to beneficiaries and the public. Failure to report to the Federal Audit Clearinghouse will result in a loss of federal funding. NPOs expending less than $750,000 of federal funds do not have to undergo audits under the Federal Single Audit Act or report to the Federal Audit Clearinghouse. Still, they must have a review under the Generally Accepted Government Auditing Standards.

The proxies for internal control infractions are reportable conditions for financial reporting, notifiable diseases for compliance, material weaknesses in financial reporting, material weaknesses for compliance, material noncompliance, and questioned costs. The existence of a high level of internal control infractions in organizations can result in potentially adverse consequences. In NPOs, the potential consequences are inefficient financial and operational processes led to errors in financial reporting and fraud, a loss of funding, a lack of achievement of economic and social objectives, and insolvency (S. O. Ahmed & Nganga, 2019).

According to S. O. Ahmed and Nganga (2019), internal control environment sets the tone for or basis for conducting internal control activities across all organizations. Therefore, organizations need to develop their internal controls with complete emphasis on the internal control environment ensuring that the right activities are adopted to make sure that assets are protected and enhanced of the profit potential of these organizations. Similarly, S. O. Ahmed and Nganga (2019) stated that monitoring in organizations is an essential activity that needs close attention if organizations would like to see an increase in the financial performance of their organizations. This implies that weak monitoring activities and processes have the potential of opening the system for financial malpractice that are likely to affect the financial stability of the organization.

According to Scheetz et al. (2021), NPOs have few regulatory consequences, such as reporting internal control infractions or failing to remediate known violations. Existing literature on the implications of a high-level internal control infraction in organizations included if agents considered the expected costs and benefits when deciding whether to comply with SOX for publicly traded companies. Also, the Federal Single Audit Act requires organizations to expend federal funds (Cheng et al., 2022). Although the consequences of a high level of internal control infractions vary between publicly traded and NPOs, the possible outcome can be insolvency for both types of organizations. Despite increased attention to internal control in NPOs and NPO business leaders' accountability by government agencies and academics, NPOs continue to have weaknesses in their internal control (Scheetz et al., 2021). Cheng et al. (2022 suggested that a high level of internal control infractions in NPOs has resulted in adverse financial and operational consequences. Even though corporate governance and internal controls partially overlap in one of the five components of internal controls, i.e., control environment, they are different channels for value creation because the former focuses on incentive alignment between owners and managers and the latter on risk management involving all the workforce within a firm (Cheng et al., 2022). The Federal Single Audit , previously known as the OMB Circular A-133 audit, is an organization-wide financial statement and federal awards' audit of a non-federal entity that expends $750,000 or more in federal funds in one year. It is intended to provide assurance to the Federal Government that a non-federal entity has adequate internal controls in place and is in compliance with program requirements. Non-federal entities typically include states, local governments, universities, and non-profit organizations ("Guidance for grants and agreements," 2020).

The Single Audit test model examines nonfederal entity postaward reporting requirements under the Single Audit Act. Guidance for grants and agreements (2020) stated that monitoring organizations whose leaders expend $750,000 or more of federal funds by the Federal Audit Clearinghouse and other regulators do not necessarily lead to acceptable success measures. Chen et al. (2020) suggested this is partly due to the types of NPOs and the differences in the financial and program compliance requirements by cognizant agencies ("Guidance for grants and agreements," 2020). The focus of audit procedures outlined in OMB Circular A-133 identified material deficiencies in NPOs' internal control.

Effective internal control should also consider the alternative to detect fraud by providing financial and nonfinancial tools for business prosperity (Enyi, 2019). Enyi (2019) advised financial managers to study relationships of financial information with the appropriate nonfinancial information because nonfinancial measures are normally generated from an outside source; comparison of information with similar information from the industry in which the organization operates because industry averages are reliable in stable industries.

Financial Statement Fraud

Financial statements fraud is an effort made on purpose by management of a company to deceive and mislead financial reports (Soepriyanto et al., 2021). Soepriyanto et al. (2021) explained that fraud in financial statements can be conceptualized as the deliberate misrepresentation of companies' financial conditions, conducted by distorting, or intentionally omitting values or disclosure in the accounting statements to mislead the users of this information. Organizations produce and use information to support their own decisions and the decisions of their stakeholders (Silva, 2019). In the absence of misstatements in the data, the quality of these decisions improves. Auditing procedures are thus important and requested to be in constant development to work efficiently and effectively in a complex interconnected world that is continuously producing and processing enormous amounts of data (Silva, 2019). Financial statement fraud occurrences show up as deliberately misstated financial records, including income statements, balance sheets, extreme cost-cutting efforts designed to boost the stock price, increase executive perks, such as incentives pay and bonuses, and reduce the cost of goods sold (Soepriyanto et al., 2021) This classification of fraud includes false financial statements and the manipulation of accounting documents and reports for the perpetrator's benefit (Soepriyanto et al., 2021).

Corruption

NPO managers should understand the definition of corruption to mitigate the risk of a corruption incident. Bahoo et al. (2020) defined corruption as an illegal activity (bribery, fraud, financial crime, abuse, falsification, favoritism, nepotism, manipulation, etc.) conducted through the misuse of authority or power by public (government) or private (firms) office holders for private gain and benefit, financial or otherwise. Bahoo et al.'s definition of corruption captures three important characteristics of corruption. The first is that the person or firm is conducting some form of illegal activity. The second is that the person or firm is misusing power or authority in violation of existing rules and regulations or acting beyond legal limits. The third characteristic is that the person or firm is using a position of power to reap personal benefits (financial or otherwise) instead of benefiting the nation or the shareholders. According to Bahoo et al., the definition of corruption is intended to be inclusive of all forms of corruption, including bribery, fraud, financial crimes, abuse, falsification, favoritism, nepotism, manipulation, and misrepresentation by public or private officials, domestically or internationally, in a social, business, or governmental context.

Bunn et al. (2019) defined corruption as dishonest or fraudulent conduct by those empowered with authority to make business decisions and exploit it for personal gain. Typical corruption fraud includes bribery and kickbacks or intentionally falsifying or inflating prices (Bunn et al., 2019). Corruption can be costly from the victim organization's perspective as it typically requires extensive investigation and often invites subsequent regulatory action once discovered (Bunn et al., 2019). Therefore, the managers of small NPOs need to understand the description of corruption to minimize the risk and loss due to a fraud incident of this type. Bahoo et al. (2020) advised that firms also must consider corruption when formulating strategies to increase operational efficiency and performance. Finally, corruption challenges some key assumptions of existing theories of management.

Misuse of Assets

Asset misappropriation is one type of occupational fraud. Asset misappropriation occurs when a party misuses or steals a company's assets (Bunn et al., 2019). Association of Certified Fraud Examiners (2022) stated that asset misappropriation is an occupational fraud where an employee or group of employees takes money or other assets from their employer. Association of Certified Fraud Examiners (2022) cited examples of occupational fraud, including theft of cash on hand, theft of cash receipts, fraudulent disbursements, fictitious vendors, fictitious bank accounts, theft, and misuse of inventory supplies. Asset misappropriation is the most common type of occupational fraud (Bunn et al., 2019). Therefore, the managers of small NPOs should understand the definition and types of fraud incidents categorized as asset misappropriation to mitigate the risk of this type of fraud incident.

The Sarbanes-Oxley (SOX) Act is a law the U.S. Congress passed on July 30 two thousand and twenty-two to help protect investors from fraudulent financial reporting by corporations. SOX Act has had a notable impact on the NPO sector for more than a decade (Radu & Segalin Zanella, 2022). Radu and Segalin Zanella (2022) found that external auditors were effective in identifying and disclosing red flags to the public that certain companies had internal control material weaknesses. The results also indicated that the average presence of an adverse Internal control opinion issued by the external auditor during the misrepresentation period or its prior year for companies with unreliable financial statements was higher than for companies with financial statements deemed reliable. NPOs broadly implement SOX-inspired policies (Radu & Segalin Zanella, 2022). Implementing SOX procedures may yield significant benefits to NPOs, including strong governance, which is integral in deterring unethical behavior and financial mismanagement (Radu & Segalin Zanella, 2022).

With trust being challenged in all organizations, including NPOs, governments and watchdog groups are reexamining regulations. Sacco and Stalebrink (2020) stated that the focus of SOX is on organizational governance as viewed as the mechanisms, processes, and relations by which economic entities are controlled and directed. Although only two of SOX sections, Whistleblower and Document Preservation have been added by the Internal Revenue Service in its new Form 990, the trend, especially among watchdog groups, has been to push SOX as best practices (Sacco & Stalebrink, 2020). In response to a series of accounting scandals, such as Enron and WorldCom, the U.S. Congress enacted The SOX Act. Congress passed SOX to prevent accounting fraud and establish transparency in financial reporting (as cited in Amina, 2021). The SOX Act was enacted to restore investor confidence through several mechanisms, including enhanced disclosure on internal controls over financial reporting (as cited in Amina, 2021). It is considered the most significant legislation to impact the accounting industry since the Securities Act of nineteen thirty-three. Named after Senator

Paul Sarbanes and Representative Michael Oxley, SOX set new accountability standards for public companies. SOX applies to public companies, but it guides all entities regarding financial reporting and disclosure.

There have been spillover effects for NPOs in the wake of the SOX legislation, including heightened scrutiny on internal control and financial reporting (Radu & Segalin Zanella, 2022). A company's top management is required to permit the fair and truthful presentation of the annual report as mandated by SOX Section 404 (Amina, 2021). SOX Section 404 emphasizes the importance of managerial responsibility and the company's internal control structure (Sacco & Stalebrink, 2020). The strengthening of internal controls has received more attention, including in private entities, since the enactment of the Sarbanes-Oxley Act (Chen et al., 2020). Although SOX does not expressly apply to private companies, many of the requirements imposed by the legislation have become best business practices and are now considered industry standards (Sacco & Stalebrink, 2020). NPO executives continue to cite three benefits of adopting SOX-related practices: improved financial controls, enhanced board effectiveness, and reduced accounting fraud risk (as cited in Radu & Segalin Zanella, 2022).

Summary and Conclusions

Although NPOs must operate in a manner that increases social good, it is also critical that they work to ensure their survival. NPO leaders must be competent, and they must adopt the values of the organization. NPO leaders are in a complicated position because they are accountable to several stakeholders. Employees, the community, and donors all rely on the leaders. NPO leaders must ensure transparency throughout the lifecycle of all relationships (Ortega-Rodríguez et al., 2020). Donors become aware of how the funds donated are used through transparency. Ortega-Rodríguez et al. (2020) stated that understanding how gaining and managing funding sources beyond government funding options may contribute to the organization's financial viability and sustainability, giving executives of financial managers a new way to approach funding and achieving sustainability The lack of transparency legislation in the third sector, leading NPOs to adopt the voluntary disclosure of information policies to improve the perceived credibility of these entities by their stakeholders (Ortega-Rodríguez et al., 2020). Ortega-Rodríguez et al. explained the importance of developing a systematic body of knowledge regarding the situation of transparent, voluntary information disclosure in the sector. Moreover, the sustainable development goals place a high value on transparency for the accountability of institutions. Reducing corruption and promoting transparency are among the goals that should be reached to achieve social sustainability.

Exploring strategies for improving NPOs financial accountability and sustainability could promote policy development by changing management cultures (Ilyas et al., 2020) to improve NPOs’ financial accountability and sustainability. Organizational focus drives the responsive direction of the organization. In summary, internal factors such as leadership, good governance, effective financial management practices, internal control measure, financial reporting must interact with external factors such as government regulations and public trust. NPOs must decide how to deal with both external and internal factors. The goal to reach financial accountability and sustainability can ultimately test the mission and well-being of the organization. As a solution, servant leadership has inherited many responsibilities related to NPO sustainability (De Silva et al., 2023) Servant leadership can serve as a solution to creating accountability and maintain effectiveness. Financial managers of NPOs are responsible for the maintenance of all levels of the organization's financial well-being. Leadership without trust or ethical principles can also harm the overall health of the organization's finance. Organizational actions reflect the direction of the leadership; therefore, leaders who are unaware of the struggles their organizations go through tend to are prepared for any financial shock (De Silva et al., 2023).

NPOs are in a constant state of financial anxiety due to the uncertain nature of future funding (Searing et al., 2021). Servant leadership theory enables better framework to evaluate how leadership contributes to supporting the organizations' financial accountability and sustainability. With servant leadership theory, leaders understand and explain information, people, and other resources between an organization and its external environment. Servant leadership theory offers a perspective lens towards understanding how ethical leadership and good stewardship impact financial accountability through good governance, efficient financial management practices, and effective reporting internal control practices among NPOs.

Current literature focuses on management practices to engage employees, build trust with donors, maintain accountability and efficiency but does not address the balance between preserving resources and serving the community. Exploring strategies for NPOs use to mitigate or prevent fraud could promote policy development by changing management cultures and redefine the administrative policies of public 'institutions

(Rodríguez, 2020).). Rodríguez (2020) suggested additional research may be needed to address how NPO leadership can use structural, programmatic, and sustainable strategies to mitigate while aligning with the organization's mission.

Transition

In Section 1, I presented the background of the problem; problem and purpose statements; nature of the study; RQ and interview questions; conceptual framework; operational definitions; assumptions, limitations, and delimitations; significance of the study; and a review of professional and academic literature. In the literature review, I included scholarly articles and books to address issues related to leaders' financial strategies and support my use of the servant leadership theory as the conceptual framework of the study. I also presented key areas related to NPO leaders' financial accountability strategies in the literature review, such as accountability, NPO accountability, transparency and accountability, stewardship and accountability, servant leadership, ethical leadership, and internal control infractions.

In Section 3, I adhere to all the elements outlined in Section 2. I will present the research findings, implications for social change, recommendations for action, recommendations for further research, reflections, and a conclusion.

Section 2: The Project

The purpose of this qualitative, single-case study was to explore the strategies used by NPO leaders to successfully mitigate or prevent fraud in their organizations. The sample were four active financial managers of an NP museum in the northeastern United States who had implemented successful strategies to mitigate or prevent fraud. The contribution to social change could include a reduction in financial risks to NPOs, improved public image, and support for policies benefiting society.

Purpose Statement

The purpose of this qualitative, single-case study was to explore the fund reconciliation strategies that four financial leaders of an NP museum used to improve the financial accountability and maintain the effectiveness of their organization. The sample comprised active financial managers of an NP museum who had implemented successful financial accountability strategies for effective fund reconciliation and sustained efficiency.

Role of the Researcher

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 (Department of Health and Human Services [DHHS], 1979). The *Belmont Report*, which consists of a statement of ethical principles, is a key guideline used by institutional review boards (IRBs) to evaluate research using human subjects (Al-Khatib & Kalichman, 2019). Researchers must remain compliant with the regulations provided by the *Belmont Report* protocol (DHHS, 1979).

My role in this research was to be the primary instrument collecting, analyzing, and reporting the data. The role of researcher is an ethical and transparent one, free from prejudices and biases related to the topic under investigation and the participants. Jones and Donmoyer (2020) postulated that the role of the researcher is an impartial and honest one that entails collecting, analyzing, and reporting on the information that study participants divulge. Researchers of successful qualitative studies obtain adequate knowledge of the research topic, recruit their participants, choose appropriate data collection methodologies, build, and gain rapport with the participants, choose the structure of interviews, and put the questions in order (Leong et al., 2019; Sigurdardottir & Puroila, 2020). Researchers must be independent and avoid the manifestation of any biases that could compromise the research process (Jones & Donmoyer, 2020). The role of the researcher in the data collection process is neutral and must be transparent in soliciting and documenting information.

My knowledge gained through NPO administration and finance was fundamental to my role within the phenomenon, setting, and context. As an administration and finance professional working for an NP museum, I am exposed to the daily challenges of managing finances. Conversely, I have gained direct knowledge of fund reconciliation and its impact on NPO financial accountability. My education, position, and professional qualifications as an administrative officer, treasurer, and financial trustee provided the necessary skill set to conduct this single-case study effectively. Although this experience and knowledge had the potential to impact data collection and analysis, I maintained my objectivity as a priority. The participants were selected from different departments of an

NP museum in the northeastern United States. As the researcher, I abided by the rules of the *Belmont Report* protocol and Walden University's IRB to ensure that the rights and welfare of the participants were protected (Serpico, 2022). Researchers should set aside personal feelings and opinions to eliminate biases in data collection (Jones & Donmoyer, 2020). Qualitative researchers may tend to depend on personal experience and feelings, which might bias their results (Jones & Donmoyer, 2020).

To mitigate bias in this study, I identified my personal beliefs and biases, and mitigated them through bracketing at the appropriate point in the research process. Researchers can avoid biases in research by bracketing their personal opinions at some point in the research process (Saunders et al., 2019). Data were collected through semistructured videoconference interviews that followed an interview protocol (see Appendix). Saunders et al. (2019) described some aspects to be considered when conducting semistructured interviews: appearance of the researcher, opening of the interview, appropriateness of the questions, demonstration of attentive listening skills, ways to deal with difficult participants, ways to record the data, and ways to close the interviews. To complete the interviews, I used an interview protocol to collect the data and asked all participants the same questions in the same order.

Powell and Brubacher (2020) suggested the use of interview protocols to increase the quality of data obtained from interviews. An interview protocol includes (a) a list of interview questions, (b) a script of what the researcher will say before and after the interviews, and (c) reminders of when to collect the informed consent. According to Powell and Brubacher, interview protocols guide the interview phase and ensure consistency throughout the interview process. Interview protocols consist of steps to complete interviews (O'Donohue, 2021). I used the interview protocol to conduct the interviews in a more efficient manner. The interview protocol includes information such as interview procedures, a script with the introduction and the conclusion, prompts to obtain consent from the participants, and interview questions and prompts (Jones & Donmoyer, 2020). Researchers use the interview protocol as a procedural guide (Saunders et al., 2019).

Participants

Researchers must choose the right participants to obtain the insight needed to explore the phenomenon under study (Rees-Punia et al., 2020). The participants' eligibility selection criteria and the shared relationship may go beyond the narrative level but remain rooted in the real practices of qualitative research (Dewey et al., 2021). The participants in my study were four financial managers of an NP museum in the northeastern United States who had implemented successful financial accountability strategies to improve fund reconciliation and effectiveness in their organization for at least 5 years. The use of eligibility criteria helps researchers to identify characteristics of potential participants that align with the overarching RQ (Costello et al., 2020). Eligibility criteria for participation in studies are the parameters (e.g., age and employment status) that researchers establish to ensure that the participants qualify to join the studies (Li & Feng, 2021). Participants are eligible if they have experience and knowledge related to the phenomenon under investigation (Saunders et al., 2019). Researchers often select participants who are actively engaged with the organization stakeholders who have sufficient knowledge or awareness of their organization (Costello et al., 2020). In addition, the eligibility criteria should include someone highly skilled to provide their perspectives on the research topic inputs value (Dewey et al., 2021). Moreover, eligibility criteria are a strategy to ensure alignment with the RQ (Pavlek et al., 2021). O'Donohue (2021) suggested that identifying and including experts in the field of study enhances content validity.

Participants were financial leaders in an NP museum who had developed strategies to mitigate or prevent fraud. Participants needed to be willing to participate in recorded interviews, share company documents that supported their statements, and discuss their experiences mitigating or preventing fraud in the NP museum. When participants decide whether to contribute to research, they are significantly influenced by the information provided by researchers and their situations (Dewey et al., 2021).

After gaining approval from Walden University's IRB to conduct the study (approval #10-20-23-0112868), I identified one NP museum in the northeastern United States as the site of my study. Upon building a good rapport, I provided the NP museum director with additional letters to distribute to the four departmental financial managers. During the research project, it was important that the participants feel welcomed so that I could gather open and honest responses to the interview questions (Saunders et al., 2019). The participants selected the times and locations of their respective videoconference interviews, a process that allowed them to feel like contributors to the study (Costello et al., 2020). Researchers must have effective communication abilities to gain trust with their participants to avoid their early withdrawal from the research (Tubig & McCusker, 2020).

I also allowed my study participants to corroborate and revise their interview responses by providing them with transcribed summaries of their interview responses. Researchers have noted the importance of protecting participants' identities. Confidentiality helps to ensure more open answers and avert unintentional reprisals (Al-Khatib & Kalichman, 2019). As such, all the participants' names were redacted and replaced with alphanumeric identifiers to maintain their confidentiality.

The objective of a study needs to be presented in a straightforward manner so that the participants can understand what they are agreeing to do and are being truly informed (Costello et al., 2020). Participants were encouraged to inquire about the study prior to consenting to participate in an effort to establish a comfortable interaction. Saunders et al. (2019) suggested that informing potential participants of the ways that a study might provide mutually beneficial opportunities enhances the working relationship. Throughout the research process, I built a trusting and collaborative relationship with the participants by being open, honest, and available. Participants need to feel comfortable enough to answer the interview questions (Saunders et al., 2019).

Participants' willingness to contribute to studies depends on their abilities and interests and the complexity and context of the research investigations (Xu et al., 2020). All of my participants received background information about me, a detailed explanation of the purpose of the study, and how the collected data would be used and published in a way that ensured that the results of the study would not harm them or their welfare in any way. I provided the participants with assurances of confidentiality, anonymity, and privacy. The participants were assured that they would receive a summary of the final findings in return for their participation, which could be used to improve NPO fund reconciliation and enhance internal control toward financial accountability and maintenance of effectiveness in their organization.

Research Method and Design

In this section, I discuss my rationale for the qualitative method and single-case study research design. Leedy et al. (2019) stated that the research method and design should interact to enable researchers to form their conclusions.

Research Method

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). There are three research methods: quantitative, qualitative, and mixed methods (Park et al. (2021). Selection of the research method is based on the problem statement (Levitt et al., 2021). I selected the qualitative methodology for this study because it allowed me to seek rich answers from the participants to address the RQ. Qualitative research methods allow researchers to collect interview data from the participants about their experiences of the phenomenon under investigation (Yin, 2018).

Qualitative research can provide perceptions about new events, practices, procedures, or developments (Boot & Bosma, 2021). Researchers use the qualitative method to explore and seek answers to questions, not to explain the cause of a phenomenon (Yin, 2018). Saunders et al. (2019) posited that qualitative research methods are based on different epistemological and ontological assumptions when compared to quantitative research methods and capture the perspectives of participants through interviews. I did not choose a quantitative or a mixed methods approach to conduct this study.

The quantitative research method is applied in statistical studies to allow researchers to focus on determining relationships and differences between and among two or more variables (Fofana et al., 2020; Yang, 2021). In quantitative research, researchers use numerical data to quantify information about attitudes, opinions, and behaviors into statistics (Bai et al., 2021). Quantitative data collection methods include various forms of surveys (Yin, 2018). This study had no surveys or numerical classification of data. Mixed methods research allows researcher to use qualitative and quantitative methods to collect and analyze data rather than use these methods in separate studies of the same research problem (Bougie & Sekaran, 2019; Fofana et al., 2020; Yang, 2021). My study had no quantitative component, no surveys, and no statistical analysis that qualified as the criteria for quantitative or mixed methods approaches. This study involved exploring the strategies that four financial leaders in an NP museum used to mitigate or prevent fraud in their organization. A qualitative research method using open-ended questions was appropriate for this type of research.

Research Design

Research design is the plan of action for collecting and analyzing data (Bougie & Sekaran, 2019). There are several different types of qualitative research designs: ethnography, phenomenology, narrative, and case study strategies (Saunders et al., 2019;

Yin, 2018). I eliminated three of these designs from consideration for my qualitative study on NPO fund reconciliation strategies: ethnography, phenomenology, and narrative strategies. A review of ethnography revealed that it was not appropriate for this study. An ethnographic approach takes several months of research and requires the collection of data through observations and interviews over prolonged periods from groups in their natural environment (Saunders et al., 2019). Yin (2018) posited that an ethnographic design involves building relationships with participants before conducting the research, which was not the intent of this study.

Yin (2018) suggested that the ethnographic lens is appropriate to collect data and experience the phenomena being studied at the same time without including secondary sources. The use of a narrative design did not align with my goals because the objective of the study was to obtain facts regarding the successful strategies that four financial managers of an NP museum used to mitigate and prevent the fraudulent use of funds, not to negotiate the meanings of the participants' stories. The narrative research design focuses on the detailed stories or life experiences of a single event or a series of events for a small number of individuals (Ford, 2020; Vanover et al., 2021). In the narrative research strategy, researchers negotiate the meanings of the stories with the participants (Ji et al., 2019).

Researchers use phenomenology to investigate and understand the participants' lived experiences. A phenomenological study explores what people experienced and focuses on their experience of a particular phenomenon (Ezer & Aksüt, 2021; Ji et al., 2019). Using a qualitative research method enables researchers to conduct rigorous investigations by gathering vast information by interviewing the participants (Boot & Bosma, 2021). According to Yin (2018), researchers typically use interviews as the only data collection source. However, I collected data from interviews, documentation provided by the participants, and observations, making the phenomenological design inappropriate for this study.

Phenomenology is the study of events and occurrences from the lens of each human being (M. Rashid et al., 2019). The phenomenological approach requires studying groups of participants over extended periods, which was not the intent of this study. After reviewing the different qualitative research methods, I determined that the case study research design gave me the best opportunity to explore the strategies that the financial managers use to ensure the financial accountability of the NP museum.

A case study design involves exploring the real-life perspectives of the participants and collecting data through interviews and observations (M. Rashid et al., 2019; Yin, 2018). A case study design requires the use of open-ended questions to obtain answers over which researchers have no control (Yin, 2018). A case study design was appropriate for this study because it allowed me to conduct an in-depth analysis of the fund reconciliation strategies that the financial leaders used to ensure financial accountability and maintain effectiveness. Several methods can be used to reach data saturation, including triangulation and member checking during and after interviews (Saunders et al., 2019). I ensured data saturation by obtaining rich and thick data. According to J. L. Johnson et al. (2020), by collecting sufficient high-quality data, researchers could reach data saturation.

I conducted semistructured interviews and ask open-ended questions. I asked the participants to provide exhaustive responses. To ensure data saturation, I applied member checking and conducted additional interviews and coded the information carefully to recognize that no new themes arose. I also analyzed documents provided by the participants that illustrated their experience with fraud over a period that sufficiently showed that the strategies that they had developed were successful in mitigating or preventing fraud. Member checking is a technique used to enhance the credibility of results, which consists in returning transcriptions of the interviews to the participants to check their accuracy or make amendments (J. L. Johnson et al., 2020). I also ensured data saturation by increasing the sample size and interviewing more financial managers until no new themes emerged. Once data saturation was reached, I stopped recruiting additional participants because the necessary information had been obtained (see Saunders et al., 2019). Researchers reach the point of data saturation when the same data and themes appear (Yang, 2021). Data saturation is achieved when researchers do not identify new themes through data collection and analysis and that the data collected are trustworthy, credible, and dependable (Braun & Clarke, 2019).

Population and Sampling

The sample comprised four financial managers in an NP museum in the northeastern United States who had used successful strategies to mitigate or prevent fraud. The sample was appropriate to obtain holistic and accurate information to explore and answer the RQ and achieve the purpose of this study. Researchers use purposeful sampling to investigate specific issues by choosing participants who have knowledge of and experience dealing with the issues being investigated (J. L. Johnson et al., 2020). Researchers can use probabilistic or nonprobabilistic purposive sampling methods to select their samples (J. L. Johnson et al., 2020). Researchers who use a random selection method to pick their participants from the target population with equal probability to be selected use probabilistic sampling (Campbell et al., 2020). Use of the random selection method was not appropriate for my study. Individuals were selected because their work experience aligned with strategic financial management for mitigating or preventing fraud in an NP museum.

Purposeful selection was the most efficient way for me to obtain my participants (J. L. Johnson et al., 2020). Purposive sampling is crucial to recruiting participants interested in providing detailed descriptions of the research topic (Campbell et al., 2020; J. L. Johnson et al., 2020). Qualitative researchers use purposive sampling to select participants whose experiences align with the research topic and can provide accurate and valid data to gain insight into the research topic.

I selected a sample of four NP museum financial managers to obtain relevant data to answer the RQ. Sample sizes in case studies are key to gaining in-depth information for the analysis and developing an understanding of a complex phenomenon as opposed to obtaining data for replicating and generalizing the findings to other settings (Lawson, 2020). A case study with a sample of three to eight participants is sufficient for collecting in-depth data to understand the context of the phenomenon under investigation (Yin, 2018). Lawson (2020) conducted successful research by collecting data from three participants from an NPO who possessed experience and expertise to use successful strategies to prevent losses from employee financial fraud.

Researchers determine their sample sizes based on the type of research design, richness and thickness of data needed, and the need to generalize the findings to the larger target population (Tomaszewski et al., 2020). Researchers must make every attempt to conduct interviews up to the point of data saturation, which occurs when researchers obtain the same redundant responses from their participants (Hesso et al., 2019). I increased the sample size and interviewed more financial managers to ensure that data saturation was reached because new information continued to emerge. Farrugia (2019) stated that data saturation is reached when the same data and themes appear. Researchers must continue the interviews with their participants and ask follow-up questions until no new data emerge (J. L. Johnson et al., 2020).

Braun and Clarke (2019) stated that researchers should base their criteria to select participants on the participants' role in an organization. Using a particular criterion to select participants, researchers would derive complete information, obtain a detailed understanding, and engage participants who are motivated to partake in the research study (Yin, 2018). The criteria that I applied to select my participants allowed me to derive suitable answers to the interview questions because of the participants' proven expertise and experience in the field of financial management of an NP museum. Interview videoconference locations were agreed upon by me and the participants. DeJonckheere and Vaughn (2019) stated that researchers should prioritize the participants' needs when agreeing on the interview locations. The interview locations must be free from noise and distractions, especially when recording the interviews (DeJonckheere & Vaughn, 2019). I prioritized the needs of the participants when agreeing upon the locations for the interviews to support open and comprehensive dialogue with them. Participants were four financial managers employed at an NP museum with at least 10 years of experience in an NPO financial management role. They also had considerable experience and knowledge of NPO budget formulation, budget execution, and financial reporting. Because this was a single-case study, the participants were from one NP museum.

Ethical Research

Qualitative research is highly structured, planned, and approved by a supervising authority like an IRB (Adashi et al., 2021). The involvement of the IRB is a requirement of Walden University, but IRB approval also adheres to U.S federal regulations and international best practices to certify that the benefits of the study will outweigh any risks. To further comply with Walden's ethical standards, I completed the CITI Program Social & Behavioral Research Certification web-based training course, titled *Protecting Human Research Participants*. I adhered to ethical research requirements, including fair treatment of participants, consent procedures, the ability to withdraw, protection of confidentiality, and data storage before and after data collection. Ethics in research demands that researchers obey rules of engagement outlined in the various code of ethics (Anabo et al., 2021).

The codes of ethics that govern this study were the *Belmont Report*, informed consent, and Walden University's IRB requirements for conducting research. The

Belmont Report requires that participants voluntarily take part in research endeavors after being provided with adequate information about the studies (Serpico, 2022). Informed consent was part of the vetting process of participants. Participants are more likely to participate in research if they know its purpose and their rights (Adashi et al., 2021; Anabo et al., 2021). During the vetting of potential participants, researchers disclose the purpose of their studies, the research process, and the rights of participants through the informed consent process (Adashi et al., 2021). These disclosures are documented in the informed consent form, which serves as an agreement between the researcher and the participant. Lobe et al. (2020) cited that requiring participants to sign the consent form ensures them that the researchers will conduct ethical research adhering to the *Belmont Report's* principle of respect for persons. Consent also is a process that should be free of coercion (Adashi et al., 2021).

The vetting process began with a letter of invitation that explained the purpose of the study and solicited participation (Lobe et al., 2020). Informed consent is an essential process in research involving human subjects to ensure compliance with ethical issues and protection (Xu et al., 2020). Ethical researchers must seek the informed consent of participants (Adashi et al., 2021). Participation in this study was voluntary. The participants gave their consent to participate and were apprised in an e-mail or a handwritten note of their right to withdraw from the study without consequence at any time. A participant's right to withdraw should be explained during the vetting process and before they are interviewed (Serpico, 2022). Anabo et al. (2021) stated that an essential element in research is that the participants have the flexibility to voluntarily participate or withdraw from a study.

I used suitable language to ensure that the participants understood the purpose of the study and the potential risks and benefits of participating. In the informed consent, I advised the participants that they would not receive any award or financial compensation for their participation, except to receive a copy of the final study and a note of thanks. In complying with ethical standards, researchers must keep their participants' identities confidential (Adashi et al., 2021; Lobe et al., 2020). I protected the identities of the participants to further develop our trusting relationship to enhance the quality of the study. The identities of the NP museum and the participants were confidential, identifiable only through codes to protect their privacy. Each participant was assigned an alphanumeric identifier (NFM1, NFM2, NFM3, and NFM4). Protecting the privacy of study participants is necessary to prevent appraisal from superiors for criticism, leadership techniques, workmates, or the work of the organization (Lobe et al., 2020).

Data collected on digital storage media and documents such as transcriptions or notes will be stored in locked safe cabinet in my home office throughout this research process and will be destroyed 5 years after study completion. Digital data collected on USB drives will be password protected. Protecting their study participants is the fundamental responsibility of all researchers. Confidentiality requires concealing names, locations, and other identifying information to protect the participants from harm or punitive actions (Adashi et al., 2021). Confidentiality is vital to ethical research. Confidentiality ensures protection of the participants identifies (Lobe et al., 2020; Xu et al., 2020). To ensure this confidentiality, all participants' data were kept securely and safely. I did begin the interview process until I received permission from Walden University's IRB to conduct the study I adhered to Walden University's IRB guidelines by focusing on the participants' safety and informed consent while conducting every interview.

Data Collection Instruments

I was the primary data collection instrument in this study. A common characteristic of all qualitative research is that the researchers are the primary data collection instrument (Merriam & Grenier, 2019). I collected data by conducting semistructured interviews and collecting secondary organizational data that included financial statements, strategic plans, meeting minutes, and information from websites and social media. A semistructured interview is a versatile, flexible, and rigorous method of gathering data in qualitative studies (Kegler et al., 2019).

The types of case study interviews include prolonged, shorter, and survey interviews (Yin, 2018). Prolonged interviews and shorter case study interviews consist of open-ended questions. However, prolonged interviews occur over an extensive period or in multiple settings, and shorter interviews take about an hour to complete. During survey interviews, researchers use a structured questionnaire to collect data. I conducted shorter interviews and asked open-ended questions. Interviews are a critical component of a case study in which the participant can help the researcher identify other relevant material for the study (Yin, 2018). The organizational data collected for this research consisted of archived records and current documents such as strategic plans, financial reports, and online organizational information from websites and social media.

I used an interview protocol to guide the interviews. An interview protocol should contain elements that help the researcher to remain focused on potential themes when engaging in exploratory research (Saunders et al., 2019). By applying the protocol, researchers can direct their energy to the phenomenon being studied and anticipate problems before they arise (Yin, 2018). Researchers must ensure the reliability and validity of research to offer accurate results. Reliability exists when research is replicable and consistent; validity occurs when scholars use the appropriate instrument, provide accurate results, and present generalizable findings (Saunders et al., 2019). Researchers who establish an interview protocol for case study research increase the reliability of the studies (Yin, 2018).

I established an interview protocol. To improve validity, I used methodological triangulation by collecting various sources of data and interviewing financial managers to study the phenomenon. Methodological triangulation is an appropriate method to support data saturation, which increases validity (Hamilton & Finley, 2019; McGrath et al., 2019).

Member checking is a suitable strategy to validate the transcribed responses by allowing the participants to verify their accuracy or make corrections (Saunders et al., 2019). Member checking uses feedback from the participants, data collected, categories, interpretations, and conclusions of the study (Moon, 2019). I applied member checking in the interview process to enhance research validity and reduce bias. Through member checking, Moon (2019) noted that researchers stand a chance of achieving rigor or thoroughness in case studies. The participants had the opportunity to review and confirm my interpretation of the initial interview responses before I proceeded. As Candela (2019) noted, member checking presents an opportunity through which researchers can verify the level of accuracy in the participants' responses. Member checking further serves as a quality control process so that researchers can confirm, clarify, and supplement data obtained from interviews (Candela, 2019). I used predetermined, open-ended interview questions to collect the data. Every interviewee had the opportunity to respond to the same set of questions and in the same order to ensure consistency in how the data were collected Member checking was accomplished by having the participants verify my understanding of the interview responses. Following up with each participant through member checking to efficiently code and organize the data was my responsibility. Data saturation was achieved when no new information or themes emerged.

Data Collection Technique

The collection of data is one of the essential processes that determine the quality of the research process. I used semistructured videoconference interviews as the primary data collection technique, and I complement the data sources with organization's documents to ensure reliability through methodological triangulation. Interviewing technique forms an essential component of the qualitative data collection process (Rivaz et al., 2019). The interview is one of the most common data collection techniques in qualitative case studies, according to several researchers (Bush & Amechi, 2019). A semistructured interview represents some challenges for researchers, but it is still the most commonly used technique because of the quantity of information that it can generate (DeJonckheere & Vaughn, 2019). Moreover, using interviews as a data collection technique allows researchers to clarify and ask follow-up questions to explain complexities of the gathered data immediately (DeJonckheere & Vaughn, 2019). I conducted virtual semistructured interviews as the primary data collection technique to discover the participants' experiences, understandings, and insight into the research topic (McGrath et al., 2019).

As a data collection technique, the interview has advantages and disadvantages. Regarding advantages, Tikito and Souissi (2021) pointed out the flexibility of interviews that allows extended interactions between interviewers and interviewees that reduce the risk of bias. Saunders et al., (2019) posited that the flexibility of interviews ensures the relevance of data through a deeper understanding of participants' insights. The opportunity for researchers to probe responses and make sense of the participants' body language is another advantage of interviews. Interviews also facilitate the building of rapport between researchers and participants to share information easily and comfortably (DeJonckheere & Vaughn, 2019).

Nevertheless, interviews as a data collection technique have challenges to address, too. According to Yin (2018), bias due to incorrectly articulated questions, bias in the responses, inaccuracies in the responses, and interviewees answering what they think the interviewers want to hear are some of the weaknesses of interviews. Understanding the wording between interviewers and interviewees represents a challenge to overcome in conducting interviews (Malmqvist et al., 2019). I used an interview protocol as a guide to conduct my semistructured interviews. The interview protocol shows an overview of the systematic steps in the researcher's interview plan along with the interview questions (Malmqvist et al., 2019).

A robust interview protocol guarantees the quality of interview data (Rooshenas et al., 2019). Corporations' annual reports, financial statements and cash flow documents, email correspondences, and administrative documents, among others, are some potential sources of documentation in qualitative research (Yin, 2018). I retrieved key documents that included past strategic plans, performance records, and financial reports from the NP museum's website to gain insight into the museum's financial performance. Some advantages of documents are that they (a) contain specific and traceable information that enhances research data credibility, and they (b) can be reviewed severally and may not require the researcher to memorize the content because it is always handy and referable repeatedly. The disadvantages of obtaining documents are that (a) the documentation may not to be current and accurate, (b) the researcher may not always have access to the required company documentation, and (c) there may also be associated researcher selectivity bias in using such documents (Yin, 2018).

Research data reliability and validity contribute to producing meaningful findings worthy of replication. I used member checking by arranging short follow-up interviews with the participants to gain their reflective feedbacks. Researchers should use member checking for accountability purposes and ways to improve trust and cooperation with the respondents (Slettebo, 2021). I used member checking after interpreting the participants' interview data and before analyzing the data to confirm with the participants that I interpreted their interview responses accurately. The respective member-checking files were sent via email within 1 week after the interviews for authentication. Malmqvist et al. (2019) argued that research participants' systematic validation of the data with the researchers enhances the credibility and validity of the studies. The use of member checking eliminates miscommunications between researchers and the participants, leading to reliable research data (Rooshenas et al., 2019).

Each interview took 30 to 60 minutes. During the interviews, while the audio was being captured, I took written notes of my observations and any nonverbal communication that stood out. Jarvis and Baloyi (2020) supported the use of handwritten notes as a data analysis tool because they contain information about the expressions and interactions of participants. The notes and written observations that I collected during the interviews also served as a reflective journal. Reflective journaling aids in the recounting of important themes and examination of the audio transcriptions (Jarvis & Baloyi, 2020). The audio recordings were labeled using the alphanumeric identifiers of the participants (NFM1, NFM2, NFM3, NFM4).

Data Organization Technique

The techniques in research data organization contribute to the preparation of research data for analysis. Research participants are increasingly expressing concerns about the security of the data that they voluntarily offer (Hansen et al., 2021**).** The safety and security of research data is a key element that dictates participants' voluntary decisions to join studies (Audette et al., 2020). I used Microsoft Office's OneNote, my Apple iPhone and iPad devices, along with the Livescribe 3 SmartPen, as backup to transcribe the interview data. Both the iPhone and iPad are easily transported, provide great audio capture and forwarding, and are small enough not to distract the participants during interview transcription. The OneNote application was preinstalled on my laptop and served as a virtual filing cabinet for digital data (e.g., audio files, PDF files, web pages, emails, etc.). Both the Apple products and OneNote were incurred no additional cost, and both allowed for easy linking and playback. The SmartPen was an option because it provided an integrated microphone for recording the interviews, performing as both a pen and a digital recorder. The SmartPen features an instant data transfer into OneNote for transcription. However, the SmartPen tool requires a third-party purchase of the TranscribeMe app if OneNote is not available, which was a disadvantage. The main disadvantage to the Livescribe 3 SmartPen was the cost to the researcher. With the participants' permission, I used my iPad to transcribe the interviews. I tested each tool to confirm the quality and reliability of the transcription equipment prior to staring the interviews.

I kept a reflective journal to track my thoughts and feelings while analyzing the research data. Then the rationale behind those thoughts and perceptions was transcribed to appreciate the developing phenomenon of financial management strategies under study. Jarvis and Baloyi (2020) posited that keeping reflective journals illuminates the contents of the phenomena under investigation and shapes the researchers' thought processes as the studies progress. Digital recording and digital files allow researcher to retrieve and examine data in a more flexible manner (Yin, 2018), I considered Microsoft TEAMS and Zoom video conferencing to conduct the research interview because COVID guidelines could have affected my ability to conduct face-to-face interviews.

Because technology has evolved beyond the cassette recorder, digital recording now mitigates the loss of audio files due to time-damaged data and easily stores backups to ensure the integrity of the files (Yin, 2018).

To protect institutional and personal confidentiality, I assigned alphanumeric identifiers to the participants and organized encrypted data relating to each participant, such as transcribed data, company data, and other electronic data, in folders using the assigned codes. Researchers use labeling systems, codes, and logs to organize data by types, names, and dates that they collected during their research (Magny-Normilus et al., 2020**).** Because researchers collect large amounts of data, they need a technique to organize data to facilitate easy access to information (Magny-Normilus et al., 2020). Following data collection, I stored the data in a password-protected laptop, and I secured the data on a USB stick that was securely maintained in a safe. I also stored the signed hard copies of the informed consent forms in the safe. As the researcher, only I had sole access to the safe and password-protected laptop. The USB stick contained files for the interviews, participant coding, and transcriptions. The password-protected laptop held pertinent documents and observations from the interview process. Protecting the identities of the participants was important to ensure confidentiality and participant-researcher trust (DHHS, 1979). In line with IRB regulations, all data will be destroyed after 5 years.

Data Analysis

Data analysis involves exhaustive efforts by researchers to focus on all of the evidence to pursue a high-quality analysis that best answers the RQ (Yin, 2018).

Researchers develop and assess the validity and analyze the data collection process while maintaining the quality of the collected data (Santos et al., 2020). To increase rigor and transparency, I used methodological triangulation during the data analysis. A researcher conducting a case study who uses two or more forms of data collection can obtain methodological triangulation (Natow, 2020). Combining multiple data collection methods in qualitative research is within-method triangulation (Natow, 2020). The idea of methodological triangulation is to use a variety of sources to improve the validity and accuracy of the information collected by the researcher (Saunders et al., 2019).

Researchers should engage in methodological triangulation by using different data collection techniques to check for consistency in the findings (Santos et al., 2020). I collected information through the responses from semistructured interviews, archival records, website content, and secondary data. Researchers should begin with the questions in the data protocol and find tentative conclusions with small questions and then continue to address larger questions until they answer the RQ (Yin, 2018). There is no prescription for data analysis, so researchers determine their approaches to data analysis based on their evaluation styles (Yin, 2018). I used thematic analysis to analyze the data and to search for patterns or themes (Williams & Moser, 2019). Thematic analysis consists of compiling, disassembling, reassembling, and interpreting the data (Saunders et al., 2019). Using applied thematic analysis enables researchers to reduce potential bias by increasing rigor and transparency (Mackieson et al., 2019).

Compiling Data

Compilation is the process of gathering and organizing the collected data. Yin (2018) noted that researchers who use computer software during data analysis improve the objectivity and accuracy of their data analyses. Researchers use NVivo software because of its capability to aid in the proper compilation and identification of the possible groupings of the data (Kiger & Varpio, 2020). Researchers must interpret and transcribe their collected data through the interview in the most applicable summary (Yin, 2018). I used NVivo to compile the data collected from the interviews and the reviewed documents. Recorded interview responses were transcribed into notes while the data collected will be organized in order of relationship to the chosen conceptual framework to create a database of prominent meanings by uploading the transcribed data to NVivo software for proper organization.

Disassembling Data

NVivo is a useful tool that researchers use in data management and organization, data analysis, coding, and themes identification from the collected data (Williams & Moser, 2019). Qualitative analysis software such as NVivo help researchers to generate spreadsheets, codes, and themes, and facilitate the creation of visual displays of the data. NVivo is used to identify key themes, the frequencies of the themes, and member checking of data interpretation with participants to attain data saturation (Kiger & Varpio, 2020). The disassembling phase encompasses dividing the complied data into fragments and labels to form patterns that includes color coding to define the relevance of the information and its effects (Yin, 2018). The disassembling phase using color coding helps researchers to track and control the data for interpretation. The highlight of the themes and subthemes aid researcher in the transition stage from research content to data analysis (Yin, 2018). As soon as I completed the data transcription and compilation from the interview and documents review, I compiled the data in correlations to match the theme or create more to make meaningful sense of the data collected. NVivo software was used to separate the unrelated themes and codes into patterns. I chose NVivo over others due to its collaborative functionality for data organization and tracking. NVivo software has the functionality for researchers to import and export with Microsoft Excel, Microsoft Word, IBM, Microsoft One Note, and Evernote applications. I maintained a catalogue of the coded terms and themes from the collected data into short words or phrases for making significances in correlation with the central concept of servant leadership conceptual framework.

Reassembling Data

Researchers must interpret the data to make sense of the information collected (Kiger & Varpio, 2020). During the interpretive process, researchers must analyze collected data by themes and patterns to solidify the validity and reliability of a qualitative study (Vaismoradi & Snelgrove, 2019). The interpretation stage requires creating narratives from the emergent themes and patterns found in the data (Yin, 2018). I interpreted the data using a descriptive format by merging related information from the response provided by the participants. Also, a narrative of the interpreted data was organized into themes and patterns in sequences of their relationship for proper analysis.

Interpreting Data

Researchers must interpret the data to make sense of the information collected (Williams & Moser, 2019). During the interpretive process, researchers must analyze the data collected by themes and patterns to solidify the validity and reliability of a qualitative study (Vaismoradi & Snelgrove, 2019). The interpretation stage requires creating narratives from the emergent themes and patterns found in the data (Yin, 2018). I interpreted the data using a descriptive format by merging related information from the responses provided by the participants. I summarized the coded data into short words or phrase to make meanings corresponding to the conceptual framework and reviewed literature with the aid of the NVivo software. Researchers have the responsibility for the derivable changes to the original context settings and reporting the effect of the findings in the research. After using NVivo to generate themes, these themes were compared to past research and were analyzed based on their alignment with the conceptual framework. In regard to past research, I compared and contrasted themes found in this study with the themes discussed in the literature review. I specified whether the findings of the study agreed with, disagreed with, or provided new information in relation to the research discussed in the literature review.

Reliability and Validity

Reliability in qualitative research occurs when there is a consistency of research procedure and proof that the study can replicate an earlier research design, while validity refers to the accuracy of the analysis of the results (Roberts et al., 2019). Reliability addresses how someone else can achieve the same results repeating the data collection process (Rose & Johnson, 2020). Validity refers to the accuracy of the obtained results (Fitzpatrick, 2019) Validity refers to how the researcher supports the conclusions drawn from the results (Fitzpatrick, 2019). I used several procedures, such as member checking and triangulation, to ensure the study's reliability and validity. Validity refers to the truthfulness of the data and decreases the opportunity for researcher bias (Moon, 2019). Assessment of reliability and validity is essential to ensure that the highest academic standards are met by researchers (Moon, 2019).

A researcher uses validity checks to recognize any threats that may negatively influence the credibility of the study (Fitzpatrick, 2019). Qualitative researchers may utilize internal and external validity methods to check the accuracy of research findings (Roberts et al., 2019). The evidence of trustworthiness in qualitative research includes credibility, transferability, dependability, and confirmability, characteristics that define trustworthiness (Fitzpatrick, 2019). In assessing the reliability and validity of this study, I addressed the dependability, credibility, transferability, confirmability, and data saturation in the subsections.

Reliability

A researcher's ability to reproduce a study using the same research method and gather a comparable outcome of a study is reliability (Santos et al., 2020). Dependability is comparable to reliability, and it refers to the accuracy of the findings and stability of the data over time and under different conditions (Santos et al., 2020). I used an interview protocol to ensure that the participants received the same semistructured interview questions and could provide documents on financial management strategies. Researchers use an interview protocol that replicates the same steps in the interview to elicit accurate experience with similar participants and similar conditions ensure reliability of the study (Amin et al., 2020).

I ensured reliability and dependability by conducting member checks with all interview participants; maintaining an audio record of all interviews; developing interview transcripts for all interviews; and keeping track of the research process from data collection to the presentation of findings. Dependability was a critical part of this doctoral study because future researchers can trust the findings and use the information for future research.

Dependability

The dependability of research relies on providing detailed accounts for other researchers to replicate the study and the findings (Yin, 2018). Dependability is about describing the process of the research detailed to allow other researchers to repeat it (Candela, 2019). In demonstrating dependability, researchers must document data, methods, decisions, and the final research, keeping a reflexive account of the research process (Saunders et al., 2019).

I conducted member checking to ensure reliability by requesting that the participants check the interpretation of the data. Researchers conduct member checking to provide dependability to the research (Yin, 2018). Member checking is commonly used in qualitative research to maintain validity. Member checking allows participants to verify the correctness and provides an opportunity to offer additional explanations (Candela, 2019). Member checking is the single most important way of ruling out the possibility of misinterpreting the meaning of what participants say (Saunders et al., 2019). In addition, I used triangulation to reduce bias and ensure the integrity of the participants' responses. Triangulation involves validity checking using more than one source or method of data collection (Yin, 2018). I examined company documentation to triangulate with participant data.

Validity

Credibility, transferability, and confirmability are elements of research validity. Validity in qualitative research is the assessment of truthfulness (Clifton, 2020). Researchers apply different terms to validity such as trustworthiness, credibility, dependability, confirmability, authenticity, rigor, plausibility, goodness, soundness, transferability, and quality assessment (Fitzpatrick, 2019). Validity relates to the accuracy and truthfulness of the results (see Goncalves Filho et al., 2019). It is important to minimize the risk of misinterpretation of participant input. One method of strengthening study credibility deals with the validity of the study and its findings (Yin, 2018). Internal validity deals with the question of how the findings match reality (Fitzpatrick, 2019).

Credibility

I used member checking and triangulation to maintain study credibility. Credibility refers to assurances that the researcher has properly collected and interpreted the data so that the findings and conclusions accurately reflect and represent the studied world (Yin, 2018). Credibility is associated with the ideas of consensus, truth, and separation of belief from fact (Giganti et al. (2019). Credibility entails the implementation of strategies in all the stages of the research process to support the authenticity and accuracy of research claims (Fitzpatrick, 2019). Credibility enables researchers to provide confidence that the research findings are from the perspective of the participants and are accurate, trustworthy, and believable (Fitzpatrick, 2019). Common strategies for ensuring credibility in qualitative research are member checks, peer debriefing, prolonged engagement of participants, audit trails and triangulation (Moon, 2019). Triangulation is an important element in facilitating the objectivity and trustworthiness of a study’s results (Moon, 2019). Triangulation involves the use of multiple sources of data to ensure the credibility of the study’s inferences and conclusions by mitigating bias, enhancing the depth of the evidence, and facilitating data saturation (Natow, 2020).

Upon interview completion, participants will be given furnished a summary of the findings to review and confirm the interpretations. I used data triangulation to ensure data credibility. Data triangulation helps to strengthen the validity of a case study because multiple sources of evidence provide multiple measures of the same phenomenon (Yin, 2018). Triangulation was used to show a streamlined thought process throughout the data analysis and interpretation phase (Natow, 2020). I compared interview data with relevant company documents to ensure credibility. Triangulation may involve different sources of qualitative data including interviews, documents, and observation (Campbell et al., 2020). In methodological triangulation, the aim is to check an answer, not to gain further information (Natow, 2020). I collected data via interviews and collection of documentation including financial statements, policy, and program document

Transferability

Transferability in qualitative research is the extent to which the findings may apply to other situations and other contexts or settings for future usage (Karanikola, 2019). According to Nassaji (2020), the researcher has a responsibility to provide thick descriptions of the participants and the research process to allow the reader to determine the transferability of a case study results. Transferability is enhanced when practitioners, policymakers, and other researchers can confirm the results of a study described by researchers (Ferrando et al., 2019). The researcher needs to provide sufficient descriptive data to make transferability possible (Nassaji, 2020). The use of a rich, thick description is the most mentioned strategy to enhance the possibility of study results transferring to another setting (Amin et al., 2020). A thick description refers to a highly descriptive, detailed presentation of the setting and the findings of a study (Nassaji, 2020).

I documented details and findings in the presentation of study results to demonstrate the possibility of transferability of results to other organizations. The use of a purposive sampling method ensurd diversity in research participants and the inclusion of a wider range of perspectives in the research process that increased data trustworthiness and promotes transferability of the study’s findings to other contexts (Amin et al., 2020). To enhance the quality and usability of qualitative research, researchers need to implement strategies that promote the consistent replication of research practices in different conditions for the reader to justify the transferability of research findings to other settings (Alam, 2020). I satisfied the transferability criteria by implementing purposive sampling and thick description.

Confirmability

Confirmability in qualitative research describes the extent to which respondents shape the findings of a study and not the researcher's bias, motivation, or interest (Nassaji, 2020). To attain confirmability, researchers must document the procedures for checking and rechecking the data throughout the study (Ellis, 2019). I took detailed notes during participant interviews and employed member checking to confirm study data. Triangulation was employed to compare interview data with company documents. Confirmability was ensured by using member checking and triangulation.

Using triangulation techniques includes methodological, data source, investigators, and theoretical triangulation. By using triangulation techniques, researchers can promote confirmability by demonstrating the extent to which other researchers confirm or corroborate the study's findings (Nassaji, 2020). Researchers conduct methodological triangulation to improve the validity of case studies (Amin et al., 2020) by using several data collection methods (Ellis, 2019). I used methodological triangulation in my study by conducting semistructured interviews and reviewing organizational documentation and artifacts to enhance the validity of this case study. Methodological triangulation is essential in increasing the validity of case study research because researchers use a variety of data collection techniques to triangulate the data to confirm the findings (Nassaji, 2020).

Data Saturation

Data saturation is critical to enhance validity and quality in qualitative studies (J. L. Johnson et al., 2020). Data saturation means to collect data until the point in which there is enough information to replicate the study, no new information to answer the research question arise, and no new coding is possible (Alam, 2020). The researcher reaches data saturation by collecting enough high-quality data to answer the research question (J. L. Johnson et al., 2020). To ensure data saturation, I conducted semistructured interviews with open-ended questions to a purposive sample that was the most appropriate sampling to achieve data saturation (Alam, 2020). Additionally, I conducted member checking to ensure data saturation and enhance the findings' reliability.

Transition and Summary

In Section 2, I restated the study purpose and discussed the role of the researcher, participants, research method and design, population and sampling, ethical research, data collection instruments, data collection technique, data analysis, and reliability and validity. In Section 3, I present the findings, their application to professional practice, implications for social change, recommendations for action and future research, and a conclusion.

Section 3: Results

Introduction

The purpose of this qualitative single case study was to explore the financial accountability strategies that a sample of four financial leaders of an NP museum in the northeastern United States used to improve fund reconciliation and maintain effectiveness in their organization. I conducted in-depth, semistructured video interviews with four financial managers of one NP museum in a large metropolitan area in the northeastern United States who had implemented strategies to improve and maintain effective fund reconciliation and accountability. In addition to conducting semistructured video interviews, I reviewed a variety of relevant organizational policy documents: annual performance report, audit report, correspondence from the office of the undersecretary, and current strategic plan. I also reviewed the risk assessment and internal controls guide, assurance statement for the current fiscal year, financial reporting, and risk management internal control. Before being interviewed, the participants reviewed, agreed with, and signed the consent form, which I had emailed to them with an option to provide an electronic reply stating, “I consent,” confirming their agreement to participate in the study.

All interviews took place using Microsoft TEAMS. I asked 11 questions to gain an understanding of the strategies that the NP museum's financial managers used to improve fund reconciliation and maintain effectiveness in their organization. In this section, I offer an overview of the study, a presentation of the findings, a discussion of the applications to professional practice, a discussion of the implications for social change, recommendations for action, recommendations for further research, reflections, and the conclusion. I identified three emergent themes that nonprofit financial managers implemented in their organization to establish effective fund reconciliation and financial accountability. The three themes derived from research data analysis were effective internal control system, leadership approach that enhanced ethical behavior and trust in the work environment, and transparency and guidance. In addition to presenting the findings, I illustrate how the conceptual framework that grounded this study supported the emergent themes and how the identified strategies correlated to the current successful strategies in the peer-reviewed literature to establish effective financial accountability.

Presentation of the Findings

The qualitative, single-case study was guided by one RQ: What financial accountability strategies do NPO leaders of a museum use for improving fund reconciliation and maintaining effectiveness in their organization? To answer the RQ, I conducted semistructured interviews with four financial managers of one NP museum and analyzed organizational documentation of the participating NPO. I analyzed the data using Yin's (2018) five-step process, including the use of methodological triangulation and member checking. Three themes emerged from the data analysis (i.e., effective internal control system, leadership approach that enhanced ethical behavior and trust in the work environment, and transparency and guidance) that helped the NP museum's financial managers to establish fund reconciliation strategies for accountability and maintenance of effectiveness in their organization (see Table 2).

Table 2

Core Themes with Frequency of Discussion and Percentage of Occurrence

Theme	Frequency of discussion	Percentage of occurrence
Effective internal control system	104	53%
Leadership approach	28	14%
Transparency and guidance	64	33%

Theme 1: Effective Internal Control System

The first theme that emerged from the data analysis was that having an effective internal control system helped the NP museum's financial managers to establish financial accountability to mitigate or reduce fraud in their organization. I conducted semistructured interviews with four leader participants (NFM1, NFM2, NFM3, and NFM4) and found that establishing segregation of approval authority and having strong internal control system in each department of the NP museum was a common strategy that the four participants used in their respective departments. Some of the internal control measures that the managers used to establish financial accountability to mitigate or reduce fraud included the segregation of approval authority, internal and external audits, and effective reviews and tracking of financial transactions. Table 3 is a display of the subthemes of Theme 1 and percentage of use by participants.

Table 3

Subthemes of Theme 1

Subthemes of Theme 1	% of use by participants
Segregation of approval authority	24%
Internal and external audits	26%
Effective review and tracking of financial transactions	50%

Segregation of Approval of Authority

All four participants mentioned segregation of approval of authority as a strategy to prevent internal and external financial fraud. The organization had completed its fiscal year-end closing a month before I interviewed the participants, NFM3 expressed that the fiscal year-end closing for that museum department was successful because of the efficient internal control system and the segregation of approval authority. NFM3 indicated that organizational policy regarding the segregation of approval authority required that all procurement requests to go through at least three layers of the approval process: requestor, approver, and budget checker.

The organization used the enterprise resource planning (ERP) financial system for all procurement, acquisition, and contract approvals. NFM3 emphasized that whenever credit card holders in that department wanted to use their cards for purchases, they had to enter an obligation document, known as a PC type order, in the organization's ERP financial system for NFM3 to budget check so that the funds could be obligated right away.

NFM3 explained:

> Every order that is purchased for a project has to go through layers of approval, and so the there is a requester for the PC type order. The requester has to notify

> the project manager in [the] ERP financial system for the approval. And so, there is one person that is entering the request, the part manager approves the request, and forwards it on to me, and then the request comes to me for financial verifications.
>
> I can budget check it right away, so it obligates the money, and they also have to upload an attachment of the order to that request that shows me exactly what it is, so I see it and know right away to verify that the funds are available. And so, everything that we buy is linked to a project budget. And so, these project budget has already planned expenses so the purchase that they are requesting is verified against the project budget planned expenses

I conducted a methodological triangulation of the data collected from several sources. For example, I requested a copy of NFM3's departmental policy regarding the delegation of procurement authority. In my analysis of the delegation of procurement authority policy, I did observe that the policy stated that the duties of requesting, approving, and budget checking had to be separated and performed by different individuals. I also saw that the procurement delegation of authority certificate, which is given to financial managers to approve procurement transactions. The certificate clearly states which departments they are authorized to approve procurement transactions for and what level of delegated authority approval is given to them. For example, the financial managers have delegated authority to approve up to $100,000 in procurement action, whereas others are given delegated authority to approve up $50,000 or $25,000.

NFM2 expressed the importance of segregation of duties and accountability in all aspect of a financial manager's work. NFM2 shared that sometimes, unit directors, who also are in charge of their overall departmental finances, have to remind themselves to have other staff or colleagues in their departments verify and review other documents such as gift agreements for the museum.

NFM2 stated:

> And I use myself as an example. I might have to negotiate an agreement because we are short staffed. The agreement gets finalized, and I mean this is not necessarily about financial terms, but then I will sign the agreement because I signed agreements all the time and I have to stop myself and say, "No, let me have somebody else sign it." Who then will invariably tell me that I missed many things in the agreement but, umm, so you know, just stopping yourself and saying, "Do I need somebody else to look at this?"

I requested a copy of NFM2's department types of nonfinance agreements that are usually made between donors and the NPO museum. In my analysis of the types of agreements such as gift agreements reviewed, I observe that although these types of may not have a financial amount stated on the agreement, the agreement forms have two signature requirements on them. It is important to have least at two people review the documents before the unit director signs them.

NFM4 pointed out that the associate directors in all the departments have delegated authority whose roles and responsibilities are clearly defined:

> So, I would say that there is an awareness by individuals in all departments regarding delegated authority. Whether they are, like, at the associate director level or even a credit card or charge card holder, a procurement delegate, they are delegated authority.

NFM4 expressed that the organization does not just hand out the delegation of authority; rather, NFM4's department is responsible for providing procurement delegation training and information briefing meetings to update procurement delegates on changes in policies. The purpose of the procurement and finance meetings and training is to keep all procurement delegates and financial managers up to date on changes in organizational policies and procedures, especially changes in federal regulations when considering that the NP museum is partially funded by the federal government.

NFM4 expressed that whenever the organization changes a policy, it must be in writing and must be made available to all unit directors and financial managers:

> So, we do not just hand out delegation of authority, but rather, there is a process in place that involves training, communication, and again, the awareness is, you know, working with those individuals who get that delegation. That, to me, reduces the risk. We do not just blindly hand out authority or give authority.

I requested a copy of the most current procurement delegates forum agenda from NFM4's department. After reviewing the forum agenda and the PowerPoint presentation, I observed that the agenda and supporting documentation included a briefing on the organization's revised policy on procuring property, an update on compliance review, and a refresher training requirement for procurement delegates. I asked NFM4 how often the department engaged procurement delegates in a procurement-delegated forum, and NFM4 expressed that the informational meetings addressing continued changes in policies regarding segregation of duties were held each quarter of the year.

Internal and External Audits

Another strategy used to establish financial accountability to mitigate or reduce the fraud that NFM4 discussed was the use of organizational internal and external audits. NFM4, who had completed an annual audit a month prior to being interviewed for this research, noted that there was no instance of fraud in the overall findings of the audit conducted this year.

NFM4 commented that in regard to the internal audit of NFM4's department, the organization ensured that all departments and their unit directors were aware of a statement that all department directors had to sign to confirm that they were operating efficiently. Because this awareness, department directors compelled their staff to be thorough in all administrative, procurement, and financial actions.

NFM4 explained, "The directors sign statement for verification that their units are operating efficiently and effectively, and that's sort of a financial statement that they must sign."

> NFM4 also stated, "The organization has a lot of things in place where we do ask directors, or we do ask employees, you know, to sign an assurance statement that they're confident no fraud is taking place."

NFM4 emphasized that the organization as a whole and each department performed a lot of internal audits:

> We have a lot of audits and because of that, people are always aware, and you know if you're doing something wrong. It is just a matter of time until it might get caught. And so, you know, I think that’s the general atmosphere at the organization is that we do look at security operations, HR [human resources], finance. facilities management. We look at every aspect of a nonprofit, you know, museum operations, and we look and audit those processes on a nonstop basis.

I requested a copy of the organization’s assurance statement for FY 2023 from NFM4’s department in an effort to triangulate the data collected when interviewing NFM4. After reviewing the assurance statement, I observed that the first paragraph required the department director to acknowledge responsibility to promote the values of integrity, ethical behavior, and accountability, and ensure the department’s compliance with organizational policies and procedures. The second paragraph of the assurance statement requires the department director to acknowledge having no knowledge of any fraud, suspected fraud, or conflicts of interest for the year-end FY closing audit. NFM4 explained that the assurance statement had to be signed by all department directors after all administration, procurement, finance, HR, and property actions for the fiscal year closed.

NFM1 stated that besides the internal audits, which are conducted on a consistent basis in the different departments of the NP museum, an annual external inventory is conducted by an outside agency:

> Yes, to me, it is called the inspector general’s office. The inspector general’s office conducts period audits, so they go out, and each year, they focus on

> different things as far as the audit is concerned, you know, they conduct very good audit. They conduct audits on contract payments, on everything. And in addition to the organization also have outside auditors come in to conduct audit, right? And so, this two together is very powerful already.

I searched the organization's website for a copy of last year's external audit report in an effort to triangulate the data collected when interviewing NFM1. I found the most current audit report for the organization, and as I reviewed the audit report, I was able to confirm that the audit had been conducted by an independent public accounting firm. I also observed that the 45-page audit report had addressed the organization's statement of financial position and its financial activities for the last 2 years. I also reviewed other internal audit reports, such as NFM1 department's security access report, which is sent periodically to the departments to certify and confirm the number of staff who should have access to ERP financial system performing procurement actions and HR action and what level of delegated authority financial managers have. NFM1 emphasized that each department's finance manager is required to review and sign off the department security access form each fiscal year.

NFM2 stated during the interview that their department engaged in internal audit where the auditors looked at at grants management documentation and contracts, as well as the department's financial statement. NFM2 stated, "And then we have a single audit conducted for federal grants and contracts. That is only looking at federal grants and contracts."

NFM2 explained that one of the ways in which NFM2 trained financial staff to prepare for audits was to have the staff pretend that an auditor was present every time they were processing and documenting financial transactions:

> When I trained someone, I tell them, whatever you are doing, make sure you document everything, you need documentation, always pretend that an auditor is looking over your shoulder at the computer because they could be looking at anything in that file. Here is a way we can go forward, but any piece of paper or document is subject to being pulled by the auditor.

During my interview with NFM2, I reviewed the 2023 year-end closeout guidance that NFM2's department sent as a reminder for all who managed grant funds to have all payroll costs recorded by the end of the fiscal year. NFM2 expressed that their department ensured documenting and enforcing the year-end closeout guidance regarding all grant funds. NFM2 explained that their department was responsible for ensuring that certain trust fund account codes showed a balance of zero and that all reimbursements, costs, and accruals to grant funds were processed before September 30, 2023.

NFM2 explained that it was important to have all departments with grant funding reconcile and complete this year-end closeout because an unsuccessful year-end closeout would negatively impact NFM2 department's single act audit after the fiscal year. I also reviewed the organization's financial reporting and risk management internal control policy:

> The department shall maintain adequate internal controls over the process for accurate information used in the organization (SI) financial reporting and support

for the preparation of the organization's financial statement in accordance with generally accepted accounting principle. There must be reasonable assurance that the information provided is accurate and reliable.

Effective Review and Tracking of Financial Transactions

Another strategy discussed by three of the participants to ensure proper fund reconciliation and establish effectiveness was the effective review and tracking of financial transactions.

NFM2 explained the purchasing policy:

> Their department tracks all financial transaction based on how they are supposed to be recorded in the accounting system. If transactions are for future payments as opposed to payments, they have already received payment, and this year, what is called a conditional contribution that they have to do something in order to get the next payment, they are tracking all that.

NFM2, who explained that their department thoroughly tracked financial transactions with all of the proper and appropriate language related to federal regulations for certifying things an getting approvals, provided an example highlighting the importance of the thorough review and tracking:

> I do a financial report and ask to pay for what we have spent for that last period of time, so we just track all this stuff like nobody's business because that is our job. We have got seven people who are tracking, umm, probably in the neighborhood of about $8 million a year in payments.

I referred to NFM2's financial report (i.e., budget status and budget transaction detail report) in the ERP financial system to triangulate the data regarding purchases discussed in the interview. The budget status report clearly showed the total budget allocation for NFM2's department that the department could use to create a budget dashboard. The budget transaction detail report showed transactions that were expended against funds allocated to the department. NFM2 explained the importance of retrieving both reports to reconcile grant expenses.

NFM1 explained that their department kept an eye on transactions such as employee overtime and travel authorization and vouchers in the ERP system. These types of transactions were tracked rigorously because they could easily be abused by employees. NFM1 expressed that employees might enter additional overtime overlooked by their supervisors or abuse their travel privileges by recording expenses that had nothing to do with the job responsibilities connected to their work travel.

NFM1 explained:

> Travel is also operating expense, right? Sometimes, in nonprofit, sometimes, people go on travel and do not produce anything. They just go on certain work travel, and it is a waste of the money to send the on those trips and…of course, I would never agree to pay first class or business costs for the travel, right? You look at the balance, financial statement. liability, equity such as real property, personal property, how much cash you have as well as how much you owe people, and so all that you need to each account you need to make sure they are all, correct.

NFM1 also shared that it was important to keep an eye on credit card transactions because of the probability that some employees were using the organization’s credit cards either intentionally or unintentionally for person use.

I referred to NFM1’s budget status and budget transaction detailed report from the department’s ERP financial system to triangulate the data regarding purchases discussed in the interview. The budget status report clearly showed the total budget allocation for NFM1’s department. The budget transaction report showed the real-time transactions that the department had posted against the department’s funds allocation.

NFM3 explained:

> If users commit money for purchase, it is detected through the purchase card reconciliation that happens every month. If a transaction shows up and I don't have a purchase card type order for it, I flag it for questioning and for proof of approval. I’ve had one incident at the National Zoo where there was a lady who used her organization purchase card to buy movie tickets by accident and in a case like that they just simply ran errors something like that.

In conducting a methodological triangulation with the data collected, I requested a copy of the purchasing card policy discussed in the interview. NFM3 shared the policy with me, and I observed that the fund managers who approved the purchase card transaction were responsible for tracking and flagging questionable purchase transactions that appeared on the financial report. The second level-delegated approvers also reviewed and certified the same transactions for accuracy. The organization’s purchase card department was required to flag unauthorized purchase transactions and had the authority to cancel a credit used to make unauthorized transactions. In addition, the organization's risk assessment and internal control guide stated that financial managers' review of risk assessment should serve as internal control, self-assessment subject-matter experts.

I also reviewed NFM1's organization's annual performance plan report for the prior fiscal year in an attempt to triangulate the research and to verify the organization's way of measuring the success of its strategic goal regarding establishing effective internal control system. Goal 7 under operational efficiency and effectiveness of the organization's strategic plan states, "We will institute nimble and cost-effective pan institutional administrative response, processes and infrastructure."

I discovered what the organization's performance plan report stated:

> As part of this effort, we will continue to track core metrics of performance results and organizational accountability across the major programs and functions of the Institution as mandated by the Government Performance and Results Act (GPRA), GPRA Modernization Act of 2010, and related Office of Management and Budget (OMB) performance standards. Our Annual Performance Plan and Report align with the program structure used in the organization's Federal budget documents and Enterprise Resource Planning (ERP) financial accounting system, enabling us to relate dollars budgeted and results achieved.

After reviewing and analyzing the data collected from the interviews with the four participants, I gained deeper insight into some of the successful strategies that the NP financial managers had used to establish successful fund reconciliation to ensure financial accountability. I also reflected upon my conversations with the four participants and concluded that they had a passion that was evident when they spoke of the mission of the departments that they represented. They conveyed commitment to the staff, donors, and community. The common strategy used in all four departments of the NP museum involved implementation of an effective internal control system that required the involvement of employees and upper management to establish an effective fund reconciliation process and financial accountability. I also could see that these financial managers not only established an effective internal control in their various departments but also followed, promoted, and supported the system and the policies for employees to follow.

Correlation of Theme 1 to the Literature

The results relevant to Theme 1 aligned with S. O. Ahmed and Nganga's (2019) finding that the internal control environment sets the tone or basis for conducting internal control activities across all organizations. Therefore, organizations need to develop the internal control system with a complete emphasis on the internal control environment to ensure that the right activities are adopted to protect assets and enhance the profit potential of these organizations. Similarly, S. O. Ahmed and Nganga (2019) stated that monitoring in organizations is an essential activity that needs close attention if organizations want to see an increase in their financial performance.

In the literature review, several studies and research through the lens of fraud triangle theory emphasized the need for internal and external controls to protect the organization assets from fraud. Abu Amuna and Abu Mouamer (2020) explained that internal control initiatives are those control activities put in place by management, as supported by policies and procedures, to prevent and detect risks with the primary intent to provide reasonable assurance regarding the attainment of relevant business objectives. Internal controls refer to organizational rules and procedures used to safeguard assets and detect fraud, waste, and abuse (Buabeng, 2020). Organizations implement internal controls as an essential strategy to prevent and detect financial fraud, waste, and abuse and ensure their employees comply with laws, accounting standards, and organizational policies (Abu Amuna & Abu Mouamer, 2020).

Anindya and Adhariani (2019) confirmed that prevention policies through governance, including segregation of duties, reduce the occurrences of fraud through the lens of fraud triangle theory. Lawson (2020) added that preventing employee financial fraud and asset mismanagement requires written policies to ensure internal control policies guide credit card, and other purchase policies. Lawson also identified that nonprofit leaders must implement procedures to prevent and detect employee fraud. Lawson (2020) stated that procedures and proper internal controls help to minimize fraud occurrences, and they also serve as preventive measures to deter opportunities for fraud. Enyi, (2019) added that effective internal control should also consider the alternative to detect fraud by providing financial and nonfinancial tools for business prosperity. Enyi (2019) advised financial managers to study relationships of financial information with the appropriate nonfinancial information because nonfinancial measures are normally generated from an outside source; comparison of information with similar information from the industry in which the organization operates because industry averages are reliable in stable industries.

Correlation of Theme 1 to the Conceptual Framework

Theme 1 correlated with Cressey's (1952) fraud triangle theory based on the efficient internal control system that each financial leader of the NP museum used as a fund reconciliation strategy to ensure financial management accountability and protect against fraud. Cressey suggested that employees commit fraud when they detect an opportunity, rationalize their thinking, and have serious financial need. Cressey introduced fraud triangle theory to describe the ways that leaders can develop strategies to detect and mitigate fraud (as cited in Lederman, 2019). A correlation also exists between accountability and servant leadership (Eva et al., 2019). Leadership that aligns with trust and transparency is essential when dealing with financial accountability.

Theme 2: Leadership Approach That Enhances Ethical Behavior and Trust in the Work Environment

The second theme that emerged from the analysis of the data was that the collaborative leadership approach, which enhances ethical behavior and trust in the work environment, helped the financial leaders of the NP museum to establish an effective fund reconciliation strategy to ensure financial accountability. After interviewing the four participants, I identified that the collaborative leadership approach implemented in each department of the museum was a common strategy. The participants mentioned leading by example, taking an ethical approach, and developing employees' professional growth as elements of this collaborative approach. Table 3 displays the subthemes relevant to Theme 2 and the percentage of use by the participants.

Table 4

Subthemes of Theme 2

Subthemes of Theme 2	% of use by participants
Lead-by-example approach	23%
Ethical approach	42%
Trust approach	35%

Lead-by-Example Approach

The lead-by-example approach as a strategy that enhanced the ethical behavior and trust in the work environment in each department was discussed by the four participants during the semistructured interviews.

NFM4 discussed the importance of leading the department by example by being hands on rather than giving instructions. NFM4 explained that the hands-on approach worked especially well when the department had deadlines such as year-end closing, annual property audits, or budget formulation for the office of budget and management:

> My leadership strategy is, you know, frequent communication. Leading by example like, you know, also not being afraid to go and get work done, not just delegating everything, but also working as a team member with the staff. So, if there is something that needs to be done in a very short amount of time, like also getting involved and assisting where necessary, I would say that's not only my sort of leadership strategy, it's also that of the director. So, you know, assisting where we can be proficient and knowing how to operate within the systems is a big help, too.

NFM4 continued by noting that "so, it's not just management from the top, it's also, you know, engaging with staff and working in a team environment, especially when things have high profile responses necessary or quick turnaround times."

NFM4 explained that the compliance audit review conducted by NFM4's department was a team effort and that every staff member, especially the leaders, worked collectively to ensure that all departments' compliance efforts were completed by the closeout date. NFM4 explained that although staff were hired to conduct the inventory, as the deputy director, NFM4 had oversight of the department finance, and administration was very hands on with working alongside the compliance team across the museum.

While conducting the methodological triangulation of the collected data, I reviewed a copy of the museum's 2021-2025 strategic plan to see how the leadership approach of NFM4 aligned with the overall strategic goal of the organization. I discovered that Goal 1.1 addressed the museum culture: "The museum goal to foster a culture of collaboration, communication, and transparency to increase morale, teamwork, and use of resources."

When I reviewed the procurement delegates forum presentation for compliance review, I discovered in the documents several instances in which NFM4 was part of the compliance team that conducted the procurement and acquisition compliance review on behalf of their respective departments for the entire organization. I reviewed a copy of NFM4's position description to triangulate the data collected while interviewing NFM4. I reviewed NFM4's position description and found that even though the compliance audit review was not stated in NFM4's job description, as a leader, NFM4 was required to collaborate with the compliance audit review team to complete the audit for their department when the audit review team were short staffed.

While interviewing NFM1, NFM1 explained that that it was important for the NP financial managers to be visionary leaders yet adapt a hands-on approach to leading staff:

> First as a leader, you have to be hands-on detail oriented. You always should be one step ahead of auditing. As I am talking now, we have an ongoing financial review in our department. Vision is also the key. If you work for the financial institution for nonprofit you need [to] have a vision, be very hands on and detail oriented, you have to go after everybody. That is what I mean.
>
> When it comes to conducting a compliance audit, it is important for the department to prepare 2 months in advance. This gives the department the opportunity to run all budget transaction detail reports, managerial reports in order to catch every penny ahead of the audit.
>
> According to NFM1, to prepare for compliance audits 2 months in advance, it was important to prepare staff ahead of time to collaborate with other departments, such as the office of the general counsel (OGC) and the office of the chief information officer (OCIO), to achieve their goal. NFM1 stated that this preparation helped NFM1's department to prepare employees to answer difficult questions while encouraging employees to understand that the more questions the auditor asked, the better off was the organization.
>
> NFM1 stated, "Yeah, so that's my leadership, you know, always helping them get prepared for clear answers and show them the direction and very hand on again a very detailed." NFM1 explained that leading by example through the

hands-on approach was a collaborative effort, which also was NFM1's department's strategic priority.

In conducting the methodological triangulation of the collected data, I requested a copy of NFM1's department's 5-year strategic plan from 2019 to 2024. As I reviewed the strategic plan for NFM1's department, I found that the second most important priority of the strategic plan stated that the department would collaborate with the OCIO to automate the department's directives and policies. I reviewed the department's 2021-2025 strategic plan to see how the leadership of NFM1 aligned with the overall organizational strategic goal. After reviewing the strategic plan, I found out that Goal 1.1, which addressed the museum culture, was to foster a culture of collaboration, communication, and transparency to increase morale, teamwork, and use of resources.

Ethical Approach

As a strategy to achieve collaborative leadership, taking an ethical approach was viewed by the participants as enhancing ethical behavior and trust in the work environment. NFM2 explained the importance of maintaining ethical standards among financial management staff and how paramount it was to apply ethics to and compliance with the federal grant management:

> I've been here for many years, and I can't say that we've ever had an issue with staff doing anything inappropriate. It's not just the ethical behavior of our financial staff. We have to review the people who are submitting grants. Most provide conflict-of-interest information, for example, so that becomes very paramount in terms of maybe they're going to hire a family member on their

> grant. We have to vet. That isn't to say that it's not, it's not doable, but there are potential conflicts of interest, and that comes up quite a bit. So, we've had a few things come up more in that realm over the years about how the money is being allocated and whether there's some connection to those people, but the federal grants are the things that drive us because there are many, many regulations related to federal grant management about ethics and compliance.

I discovered that the ethical leadership approach implemented by NFM3 aligned with Goal 1.1 of the organization's strategic plan regarding strategic priorities and goals that "we are transparent, collaborative, and ethical in our collective work as a public body and a scientific institution."

NFM4 expressed the importance of ethical and accountability standards communicated through leadership:

> I would say in general, again, it stems through the leadership and the communication through the leadership, we send out weekly emails to inform our staff about what's going on. We also like to tie in monthly updates, where we look at our strategic objectives and our strategic initiatives and recognize accomplishments achieved through that. I would say that those, in my opinion, those kind of, you know, communication from the highest level of our, you know, unit and really does support high accountability awareness and trust.

In conducting the methodological triangulation of the collected data, I reviewed the strategic plan for NFM4's department and discovered NFM4's ethical leadership approach aligned with the organization's strategic plan Goal 1.1 that "we are transparent, collaborative, and ethical in our collective work as a public body and a scientific institution."

NFM3 attributed their department's ethical standards and integrity to leading by example and stressing the importance of people understanding their roles and the impact of these roles on the overall organization:

> We are good in our unit as far as ethical standards; we all have a lot of integrity, I guess. You know when people see me coming, they're like, "Oh, look out." This stems from a lot of training and a lot of sharing of policies, and, you know, if something is wrong, you correct them and you explain why and how it all ties together. You will get, I think, you will get better results when people understand their role in how it ties into the entire institution's process.

I discovered that the ethical leadership approach implemented by NFM3 aligned with Goal 1.1 of the organization's strategic plan regarding the museum culture stating that the goal is to improve transparency by providing access to information on finances, resource management data, and decision making across the museum.

Trust Approach

The trust approach was a strategy to achieve collaborative leadership to enhance ethical behavior and trust in the work environment. NFM4 expressed the importance of communicating strategic objectives and strategic initiatives and recognizing accomplishments achieved from the highest level of leadership:

> We like to tie in monthly updates where we look at our strategic objectives and our strategic initiatives and recognize accomplishments achieved through that. I

> would say that those, in my opinion, those kind of, you know, communication from the highest level of our, you know, unit and really does support high accountability awareness and trust.
>
> And I would say knowing your staff. Getting to know the people that you work with directly. I think that's a mechanism is when you know the people you work with, and you develop relationships with them. And again, it stems from trust, and, you know, you have a good report and good morale within the unit that helps. I've never experienced incidences of fraud, so again, I think it's coming from communication and trust.

NFM4's trust leadership approach in their department aligned with the organization's strategic goal regarding the museum culture that "we create a culture that expects, recognizes, and rewards excellence in our achievements as individuals, teams, and as an institution. NFM1 expressed how important it is to build trust with employees by helping them obtain solutions to the problems."

NFM1 emphasized:

> I want to be able to always help out my staff with their questions and problems. Staff now they can come to me, and I will be able to help them out totally because in this way, you build trust, but as a manager, you should be able to see all that and find out the deficiency and go after your staff. And the way they learn from you, too, and they will respect you more and trust you.

NFM3 explained building trust with employees through inspiration, collaboration, and one-on-one coaching to steer staff in their professional growth:

> I am one-on-one with staff, and, you know, I help them and coach them. There's other times where I have to be a little firmer with communicating policies and procedures with other staff. I would say I give extra attention to steer other staff who need more help to comprehend and understand financial management processes. I would say I use more of an inspired and collaborative approach or more of their inspiration approach.

After reviewing NFM3 department's strategic plan, I realized that the trust leadership approach introduced by NFM3 in their department aligned with the organization's strategic plan goal regarding the museum culture that "we develop deep relationships that foster true engagement and partnerships with our audiences, collaborators, and supporters."

After reviewing and analyzing the data collected from the four participants, I gained deeper insight into some of the successful leadership strategies that the NP museum's financial managers used to enhance ethical behavior and trust in the work environment. I also reflected upon the conversations that I had with all four leader participants and concluded that they had a passion that was evident when they spoke of the mission of the departments that they represented and conveyed their commitment to the staff, donors, and community. A common strategy used in all four departments in the museum was the leadership approach that enhanced ethical behavior and trust in the work environment. The four participants supported ethical behavior and trust in the leadership that required the involvement of their staff and upper management. I could also see that these four financial managers followed, promoted, and supported the financial management system implemented and the policies for the employees to follow.

Effective leadership is vital to organizational success. Leadership is a complex and multidimensional process crucial to an organization's survival and its ability to achieve its mission (Madanchian & Taherdoost, 2019). Leadership is an essential factor in the success of NPOs (do Adro & Leitão, 2020); however, employees' perceptions of leadership, such as ethical leadership, impact organizational performance significantly. NPO leaders who follow an ethical approach are recognized as trustworthy, honest, and fair (Le et al., 2022). According to Le et al. (2022), ethical leaders support a code of conduct, that is, they enforce morals and values that are the basic building blocks of society.

Correlation of Theme 2 to the Literature

The results in Theme 2 aligned with Hyndman and McKillop's (2019) conclusion that organizations attain a level of accountability when individual managers execute their duties in an environment of trust and high ethical standards. The concept of accountability evokes a sense of responsibility to others for performance, compliance, disclosure of information, transparency, and efficient delivery of goods and services to those in need of assistance. McFadyen and Eynon (2021) research confirmed that public trust and confidence are intricately linked, and duty of care, obedience, loyalty, governance, principles and practices must be at the core of board functions and applied with the utmost care and scrutiny. Knechel and Mintchik (2022) found a correlation with individuals with firm beliefs in hard work will not only be less likely to commit fraud.

Still, they will also have a lower allowance threshold for fraud in the organization. This evidence suggests that individuals' strong beliefs in values may improve compliance and augment fraud detection in organizations. Tripermata et al., (2021) added that ethical employees can also lead to a positive organizational culture and correlate to higher reported fraud rates. Tripermata et al., (2021) stated that employees with moral integrity can also prevent fraud. There is also evidence that written policies for the board and staff that are followed may demonstrate transparency throughout the organization (Gijsenbergh (2021). Gijsenbergh (2021) found clear guidelines can improve culture and legitimacy and encourage whistleblowing.

Correlation of Theme 2 to the Conceptual Framework

Theme 2 correlated with servant leadership, referenced by Greenleaf in 1977 to describe an emerging style of leadership whose leaders focus on followers' personal growth and development by treating them in an ethical way (as cited in Canavesi & Minelli, 2022). The leadership approach used by all four-participant enhanced ethical behavior and trust in the work environment in their respective departments. Servant leadership theory's essential qualities are that managers use their leadership ability to empower and develop others with integrity, humility, and servanthood. Servant leadership allows followers to carry out the tasks and processes of visioning, goal setting, leading, modeling, team building, and shared decision making (McDaniel, 2022). Servant leadership strategies include (a) shared leadership, (b) ethical and principled leadership, (c) transparency, (d) stewardship, (e) trust, and (f) good governance. Shared leadership as a servant leadership style involves having valued and empowered employees share the responsibility of achieving the strategic and financial goals of organizations. Ethical-principled leadership influences employees to accomplish goals with altruistic integrity.

Theme 3: Transparency and Guidance

The third theme that emerged from the analysis of the data was that transparency and guidance helped the financial managers to establish effective fund reconciliation strategies to establish accountability in the NP museum. I found that establishing transparency and guidance was a common strategy that the four participants used in their respective departments. Some of the strategies used to establish transparency and guidance included communicating policies and procedures, and equipping staff through training. Table5 displays the subthemes of Theme 3 and their percentage of use by the participants.

Table 5

Subthemes of Theme 3

Subtheme of Theme 3	% of use by participants
Communicating policies and procedures	48%
Equipping staff through training	52%

Communicating Policies and Procedures

Having communication policies and procedures to establish transparency and guidance at the organization was discussed by all four participants during the semi structured interviews.

NFM3 stated:

> We know the [OCIO] has given these approver access to look at those budgets. These leaders can view the report, they have access the report without having to

> change anything, this report is for the purpose of transparency and it’s more like a from hierarchy like everybody that needs to see everything right in a form of like dashboard they can click on a link and see what has been purchased and they'll let you see who has worked on the report and how many hours they worked on the report so yeah that's the checks and balance and the transparency.

NFM3 explained:

> As far as transparency, it just stems from a lot of training and a lot of sharing of policies and you know if something is wrong, you correct them, and you explain why and how it all ties together. Also, shooting the policy to upper management, and staff is another strategic of implementing operational controls because one thing, you know, having superiors who challenge policies and procedures is one of the most challenging things to deal with, and so the strategy is shoot the policy at them you, lay the policy right out in front of them because one thing you cannot argue with is the policy this way they know the rules are not coming from me it's the policy.

To triangulate the data collected from the interviews, I reviewed NFM3 department’s strategic goal that supported the policies implemented in NFM2’s department. While reviewing the strategic goal, I discovered that Goal 1.11 addressed transparency and decisions:

> Improve transparency by providing access to information on finances, resource management data, and decision-making across the museum. Transparency, communication, and teamwork maximize the impact of collections through the

creation of a more supportive culture through improved communication, transparency, and collaboration and the development of a shared vision.

NFM4 stated:

> Our Service Now helpdesk of track the status where it is, you know, is it with the customer? Is it waiting for an assignment for someone in the office to pay attention to it, whether it's closed and the comments within the service not also provide transparency so you can see if there's information missing. You can upload attachments, so that's a good. I think improvement we've only been using that for about 5 years, maybe not even maybe 3/3 to five years, but it's a central sort of repository and provides transparency not only to the users but also behind the scenes, like, for the directors to track workload, to track, you know, the financial aspect of the requests. It's not just finance.

To triangulate the research, I reviewed CFO leadership list that the HR director sent to all the departments and staff. The all-staff email announced a new application tracking system for trust positions that established a consistent and transparent process. In the email, the director stated:

> Office of Human Resources (OHR), in collaboration with the [OCIO], worked diligently to implement a new applicant tracking system: Pinpoint. This new system establishes consistent and transparent processes that support our efforts to reduce the time-to-hire for trust vacancies and will enhance the organization's ability to attract and recruit diverse talent.

NFM4 noted that in the past, it had been difficult to track and retrieve personnel hiring data such as position descriptions, rating plans, and job analyses, but the new tracking system that also has been implanted by NFM4 enabled transparency in the hiring process in NFM4's department.

During the interview, NFM2 discussed the importance of documentation of policies related to staff training:

> We have extensive written policies and procedures about how things are done in our unit. Our staff are trained not only by the supervisor but by experienced staff. Uh, documentation of policies and procedures are presented to them, making sure that they receive appropriate training, or we might do webinars that everybody attends in the office or participates in. Monitoring the changes to the federal regulations is very important, and those can often be tightened up in terms of financial accountability, so we make sure that we are keeping our finger on the pulse of what's happening with federal regulations, as well.
>
> This year, we're having a routine audit by the inspector general just to see if we're doing what we're supposed to be doing. So, we've just started that, as well. So, and they're looking at our processes, policies, guidance to people who are getting grants, all that kind of thing.

During my interview with NFM2, I reviewed NFM2 department's handbook, last revised in 2023. The handbook validated the accountability involved with the department's overall work responsibility:

> The department unit is the office to contact for technical and procedure questions related to externally funded grant and contract awards. The department unit staff provide advice and guidance to Principal Investigators to ensure that sponsor and the organization's policies and procedures are followed. The department unit staff are ready to assist Principal Investigators in answering grant and contract related questions and finding solutions to unusual problems. Throughout the life of the award, they prepare financial reports, handle checks and billings, negotiate any changes to the award and close the account.

I also reviewed NFM2's department mission statement:

> The department's mission is to provide the highest quality administrative and financial management services to the organization's staff at all stages of sponsored project activity, from identifying funding sources through award closeout. OSP is committed to ensuring compliance with sponsor, institutional and federal requirements and to support the advancement of the organization's mission to increase and diffuse knowledge.

I discovered that the importance of documenting policies related to staff training to ensure that they aligned with the department's overall work responsibilities and mission.

Equipping Staff Through Training

Equipping staff through training was a strategy mentioned by all four participants during their interviews to establish transparency and guidance in each department.

NFM1 expressed the importance of equipping staff through training in the organization by commenting that “adequate knowledge. When the employees come to ask you a question regarding their job responsibilities it is important to have enough knowledge to provide guidance for them.”

NFM1 explained the importance of being available to help to train staff and equip them to solve work problems:

> I always say to staff, “Come to me,” and I will be able to help them out totally because in this way you build trust. If they don’t know what to do, they will operate from lack of confidence. You want to be able to help out and to be able to have enough knowledge to provide better guidance, so that’s my leadership, you know, help always gives clear answers to the staff. And show them the direction.

NFM1 added that this type of leadership promoted the overall strategic goal of the organization and the department.

To triangulate the collected data, I reviewed the organization’s strategic plan and discovered that Strategic Goal 1.2 under mission support, which addressed promotion and career development, was to “retain our staff and advance the careers of our talent base by promoting and mentoring staff and providing training and development opportunities to create the next generation of museum professionals and leaders.”

During the interview, NFM2 explained why training needed to be enforced when there was a break in communication and responsibilities. NFM2 explained that fund reconciliation was done very much in partnership with all departments in the museum and that sometimes, this process worked well and other times not so well when there was a break in communication:

> The point where we're considering do we require some baseline training which may take hour or two hours, you know, just to say, here's what you need to understand. We need to, we need to try and train these people. Maybe we've tried to train them. We have to try again. We have to get people up above to understand what the responsibilities are.

I asked NFM2 what training methods their department used to train staff, and NFM2 shared that some staff training was conducted one on one in their department and that other training on procurement, cash management and personnel was facilitated by three other departments: Office of Contracting (OC), OHR, and Office of Accounting. I verified the in-house training on the website of the referred offices and confirmed that all training specific to procurement and contracts was conducted usually in person but sometimes online through a training system called Moodle. In Moodle, employees were able to register for training that aligned with their job responsibilities. Each training registration was routed to that employee's supervisor for an electronic signature. The Moodle system tracked all training completed by employees, and staff were able to retrieve updated reports of their training histories. NFM2 also shared that the OC kept track of all procurement training and ensured that procurement and financial managers attended refresher training to stay abreast of their work responsibilities.

I requested a copy of NFM2's organizational documents to triangulate the data collected when interviewing NFM2. I reviewed the department's website called Moodle, which is used to facilitate all staff training, and discovered that training in the areas of procurement, contracting and HR was made available to staff, who could register for the training through the Moodle website. Some of the sessions listed to train staff in the area of procurement were Procurement Informational Briefing, Advanced Simplified Acquisition, developing statement of work and purchasing intellectual property.

NFM3 explained the importance of ensuring that staff training was up to date so that they could perform their job responsibilities:

> The way I assess effectiveness is that I have certain Excel documents where I have recorded the last time someone was trained. Keeping track of staff-required training in very important. In the department as well as in the organization, we have funds management training and refresher training, so it is important to ensure that staff training is up to date in order to do their work with current and updated knowledge pertaining to budget, finance, and procurement management.

NFM4 explained that employees were equipped with organizational knowledge through informational briefing on a regular basis from the secretary's office and from the undersecretary for administration office. NFM4 also stated that staff in the entire department were kept informed and trained through weekly and monthly meetings:

> So, we engage our staff in monthly all hands meetings with which the director kind of reviews where we are with the strategic plan, and sometimes, it's targeted to maybe more specifics around the financial aspects of our operations, but we do meet monthly with our staff to communicate that.

While interviewing NFM4, I observed that NFM4 was very confident about discussing ways to equip staff through training:

> I would say, you know, there is from the highest level, you know, a lot of communicate weekly or monthly communication meetings, webinars, check in alignment with the strategic plan. And I think having those regular sessions, regular meetings, and sort of check-ins, you know.

To triangulate the collected data, I reviewed the organization's correspondence from CFO leadership list for OHR accountability documents distributed to employees on November 11, 2023. The CFO leadership correspondence stated:

> The Office of Human Resources (OHR) invites you to attend an upcoming Human Capital Accountability Program Webinar on Federal and Trust Hiring. Recently, Under Secretary for Administration announced improvements to the organization's Human Capital Accountability program, which includes the development of the Human Capital Accountability Evaluation Handbook. In the upcoming webinar, we will explain the key components of the Human Capital Accountability program, with a special focus on the roles of various units. We'll also cover important topics, including what the organization's Human Capital Accountability program entails, Office of Personnel Management (OPM) audits, Units' roles and responsibilities and Self-assessments. For this program to succeed, it's crucial to engage and involve all the organization's stakeholders, most importantly, our leadership. This webinar is specifically designed for Unit Directors and Managers.

After reflecting upon the participants' responses to the interview questions, I concluded that they possessed great confidence and passion when they spoke of the missions of their respective departments and their commitment to staff and the organization as whole. A common strategy used in all four of the museum departments was a leadership approach that enhanced transparency and providing guidance. The four participants had established transparency, guidance, and leadership that required the involvement of their staff and upper management as strategies to communicate policies and procedures and equip employees through training. I could also see that these financial managers not only established transparency and guidance in their various departments but also they followed, promoted, and supported policies for employees to follow.

Correlation of Theme 3 to the Literature

The results in Theme 3 aligned with those of Addink (2019), who expressed that transparency is about making documents publicly available, easily accessible, and presented so that people can understand and contribute effectively to the development of regulations. Addink's transparency presents an opportunity to share information, deliberate and discuss points and alternatives, and get a high level of commitment and support from stakeholders (Zogaj, 2022).

The results also aligned with one of the best leadership strategies for NPOs to adopt is leadership that involves training the workforce in managing individual behavioral choices for the betterment of staff and the organization. Leadership encourages knowledge sharing and enables people to reach their potential, which ultimately impacts an organization's overall mission (Kuntz et al., 2019). Leadership is about the people, not the leader (Winston, 2022). According to Bavik (2020), successful companies have cultures and identifiable visions that guide all employees. Although these factors usually start with leaders, the people who follow the leaders execute the qualities. Success comes from empowering people to take ownership of their roles and use their knowledge to perform at optimal levels (Winston, 2022).

In new research, Dong et al., (2023) found that transparency is critical for the nonprofit sector as organizations who are transparent about their actions will have increased funding and a decrease in the dependency on government funding, and increased trust in stakeholder relationships. Dong et al., (2023) also defined transparency for nonprofit organizations as a process that collects, organizes, analyzes data, and shares and communicates it regularly with the public and stakeholders. Dong et al., (2023) found that transparency is critical for the nonprofit sector as organizations who are transparent about their actions will have increased funding and a decrease in the dependency on government funding, and increased trust in stakeholder relationships. The document review of the research participants departments demonstrated transparency to their organizational staff and donors with annual reports that included program and fiscal information, organizational success stories confirming transparency and open communication in processes for stakeholders and funders. Organizations can build stronger relationships when there is transparency.

Correlation of Theme 3 to the Conceptual Framework

Theme 3 correlated with Greenleaf's (1977) servant leadership theory based on the procedures that the financial managers of the four departments in the NP museum followed to establish transparency and guidance. All four participants established transparency by sharing organizational policies and procedures with staff and stakeholders. All four participants supported employee growth and empowerment by ensuring that staff were successfully coached and trained to perform their work assignments.

Eva et al. (2019) explained that servant leaders facilitate the accomplishment of shared visions and organizational goals by supporting the personal improvement and empowerment of followers. Saleem et al. (2020) described the ways that servant leaders establish clear goals and direction, resulting in a more satisfied workforce. When employees perceive that their supervisors are committed to service, empowerment, and a shared vision, they are more likely to see the organization as one that embraces servant leadership (Aboramadan, 2020). Placing a strong focus on supporting followers suggests that servant leadership might strengthen the link between goals and team processes by elevating each member’s commitment to shared organizational goals. Followers exemplify their commitment to improved organizational and job performance when their growth and needs become a priority, with the results being that they become more engaged and effective (Eva et al., 2019).

Application to Professional Practice

The results of my study may be applicable to helping business leaders to establish effective fund reconciliation strategic and establish financial accountability in their organizations. NPO leaders could take advantage of useful information regarding successful fund reconciliation strategies that the financial managers of the NP museum use to establish improve financial accountability and effectiveness in their organization. All businesses are subject to the risk of fraud, so managers are implementing guidance, policies, and procedures to detect possible fraud (Moyes et al., 2019).

Hendri and Amelia (2019) defined internal control as the essential processes that leaders perform confidently on a daily basis to achieve organizational goals efficiently and effectively. Internal controls include organizational policies and procedures that are used to achieve objectives, provide reliable financial statements, and ensure compliance with the appropriate regulations and laws (Hendri & Amelia, 2019). My results supported Cressey's (1952) fraud triangle theory that business leaders can use the theory to better understand why individuals commit fraud. Financial managers who understand the fraud triangle design concept may gain insight into fraud and the strategies to prevent fraud that ensure business success. The three components of Cressey's fraud triangle theory are financial pressure, rationalization, and opportunity. Each component should be taken into account by NPO financial managers when accessing antifraud internal controls.

I identified that having an effective internal control system helped the four financial leaders in the study to establish effective fund reconciliation and establish financial accountability and efficiency in their respective departments. I also identified that leadership that enhanced ethical behavior and trust in the work environment helped the financial managers to establish effective fund reconciliation and improve financial accountability and efficiency in their respective departments. I identified transparency and guidance as ways to help leaders to establish financial accountability. Some of the transparency and training used as strategies to establish effective financial accountability involved communicating policies and procedure and equipping employees through training. The participants indicated that NPOs could experience continuing effective financial accountability and sustainability if they were to establish effective internal control systems, transparency, guidance, and ethical leadership.

Implications for Social Change

The results identified successful fund reconciliation strategies that four NPO financial leaders developed and implemented to ensure financial accountability and effectiveness in their respective departments: segregation of approval authority, efficient financial management system, effective tracking of financial transactions, leading by example approach, ethical leader approach, trust approach, communication of policies and procedure, and ways to equip staff through training. The results may add to the extant literature on financial accountability strategies in NPOs. Three themes emerged from the interview data using NVivo v.14: internal control system, leadership that enhances ethical behavior and trust in the work environment, transparency, and guidance.

The results may help NPO leaders to implement successful sustainability strategies. NPO leaders need to have develop financial accountability with all donations and federal funds allocated to their organizations. In addition, NPO managers would learn other accountability strategies identified in this study that they may not have explored. NPO financial managers also should explore transparency through the sharing of financial information mentioned in this study to increase their visibility and donation capacity.

The results suggested that NPO financial managers could create financially strong organizations when the leaders establish ethical behavior and trust in the work atmosphere, acquire efficient financial management systems, and establish transparency through communicating organizations policies and procedures to staff and donors. A key recommendation is for NPO leaders to establish and implement successful financial accountability strategies such as having an effective internal control system, supporting transparency and guidance of policies and procedure, and ensuring high ethical values to fulfil organizational mission and goals. The results may guide NPO financial managers to implement successful financial accountability over donations and federally allocated funds to strengthen their NPOs.

The result also highlighted the important financial accountability strategies that new and struggling NPO financial managers could adopt to ensure effective financial accountability and accomplishment of their organizational agendas. As the financial manager participants in this study noted, when donors are assured that their funds are being managed properly, they tend to increase the amount and number of contributions. The application of recommendations from this study could increase awareness of the servant leadership and fraud triangle theory frameworks that NPOs could implement in their operations. NPO leaders also could learn new financial strategies to strengthen organizational ability to benefit communities by providing needed services.

Recommendations for Action

Leaders of NPOs might wish to consider the results of this study to assess the strategies used to establish effective financial accountability and effectiveness and to prevent financial fraud. Based on the results of this study, I propose several recommendations for action to become more successful in establishing effective fund reconciliation and financial accountability:

1. NPO financial managers should lead and instill appropriate ethical values to prevent dishonest character and fraud tendencies.
2. NPO financial managers should create and enforce policies to help leaders of NPOs to operate with efficiency and establish effective financial accountability.
3. NPO financial managers should consider implementing policies that may help to prevent the misuse of funds and assets. Some internal control measures include implementation of segregation of approval authority, efficient financial management systems, and effective tracking of financial transactions.
4. NPO financial managers may wish to implement and enforce written policies to establish internal controls in their organizations.
5. NPO financial managers should establish and follow procedures to help NPOs prevent the misuse of funds and assets.
6. Another recommendation that business leaders may consider is to establish procedures in support of policies to help to prevent losses from employee mismanagement of donor and government funds. Leaders of NPOs also should hold employees accountable to follow the organizations’ financial accountability procedures. Some procedures that the leaders of NPOs may

develop include enforcing policies and procedures regarding procurement and contracting processes and spending related to federal funds, grants, and donations.

Recommendations for Further Research

The purpose of this qualitative, single-case study was to explore the fund reconciliation strategies that four financial managers of an NP museum used to establish financial accountability and effectiveness. The findings of this study are limited in scope, so further research is needed to identify other strategies that the financial managers of NPOs could use to establish effective internal controls to better manager donations, grants, and federal funds. Based upon the findings, I offer several recommendations for future research:

1. Future researchers should address some of the limitations of this study, one of which was the use of a small sample of only four participants, all of whom were financial leaders of one NP museum. I conducted the study at one NP museum with four departments, which limited the generalizability of the results. Future researchers conducting similar studies in the future should consider increasing the number of participants in their study samples.
2. Future researchers could conduct similar research using other NPOs to collect rich data related to strategies used to establish effective fund reconciliation to improve financial accountability.
3. Future researchers should consider including employees working under the supervision of leaders of NPOs to obtain different perspectives related to

strategies to establish effective fund reconciliation to improve financial accountability.

4. Future researchers might wish to study other financial managers across different industries to obtain valuable information.
5. Future researchers should consider conducting quantitative or mixed methods studies to examine the relationship between fund reconciliation strategies and other variables. Researchers who might want to conduct longitudinal studies to examine these variables could provide the leaders of NPOs with new statistical data that may help them to establish effective financial accountability and mitigate or prevent fraud.

Reflections

The DBA doctoral study has been an exciting experience. Conducting this study expanded my view of the successful strategies that a sample of four financial managers use to establish fund reconciliation to improve financial accountability in their NP museum. While completing this study, I grew academically and skillfully as a researcher. The process was exhausting, but God granted me grace, and I had great support from my chair, Dr. Bridget Dewees. After taking a few breaks, I am glad that I finally come back to complete this study. I will always remember the excitement that I felt when the when Walden University’s IRB approved my proposal. The most difficult part of this journey involved working day and night to code the interview responses with NVivo v.14. I will cherish this journey as one of my biggest academic accomplishments.

I have worked for a federally funded NPO for the past 18 years. I arrived at this topic because I wanted to research effective fund reconciliation strategies based on my working experience in administration and finance. I specifically wanted to explore the internal controls that NPOs have in place to ensure financial accountability and sustainability. I was aware of the possibility of personal bias entering into the study. In my attempt to eliminate any personal bias, I followed the interview protocol to remain consistent and in compliance.

During the interviews, the participant expressed confidence discussing the effective fund reconciliation strategies that they used to established financial accountability in their organization. My objective was to explore the financial strategies that experienced NPO financial managers had put in place to ensure effective financial accountability. Having strong internal controls regarding financial strategies ensured the accomplishment of organizational goals. Upon reflecting on my conversations with all four participants, it was evident that they had a passion for the mission of the organization that they represented. The four participants led their respective departments ethically and responsibly by implementing, following, and supporting (a) the effective internal control system created to ensure the proper stewardship and accountability of funds, (b) the procedures established and followed to ensure transparency and guidance, and (c) leadership that enhances ethical behavior and trust in the work environment. I intend to share the knowledge that I gained from this study with other NPO financial managers who are facing financial sustainability issues.

Conclusion

The purpose of this single-case study was to explore the fund reconciliation strategies that four financial managers of an NP museum used to improve the financial accountability of their organization. The lack of effective financial accountability strategies can create opportunities for fraud, incur possible financial loss, and prevent NPOs from fulfilling their purpose. Park et el. (2021) argued that weak financial accountability may result not only in shortcomings in organizations' internal control systems but also the diversion of resources to remediation efforts that can cause distrust and financial implications. Weak financial accountability also may be a sign of noncompliance.

Servant leadership is recommended as the type of leadership because it ethical, trustworthy, honest, and fair (Le et al., 2022). According to Johnson et al, (2019), individuals in positions of authority play a vital role in preventing fraud and ensuring effective financial accountability in their organization. When organizational leaders follow the servant leadership model, they will experience effective internal controls that will prevent the incidence of fraud, thereby stemming the loss of donors and saving their organizational reputation in the community. As noted, the loss of trust by the public can affect the financial status of an organization.

NPO financial manager need strong financial accountability strategies to ensure that the appropriate controls are in place to maintain effective operations and the continuity of services. I suggest that NPO leaders consider incorporating financial strategies such as effective internal control system, transparency and guidance, and strong ethical behavior and trust in the leadership's values to meet their organizational mission and goals. Segregation of approval of authority, internal and external audits, effective reviews and tracking of financial transactions ensure effective internal control.

Communicating policies and procedure, along with equipping staff through training, establishes transparency and guidance. It is up to organizational leaders to establish ethical behavior and trust in the work environment. Ethical values management reflects through the organizational culture and can shape employees' character. Management should instill appropriate ethical values to prevent the manifestation of dishonest characteristics and fraud tendencies.

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Appendix: Interview Protocol

Interviewee: Time of Interview: Date:

Position of Interviewee:

The purpose of this qualitative single case study is to explore fund reconciliation strategies which nonprofit financial managers use for improving financial accountability and effectiveness in their organizations.

The interviewees will consist of senior NPO managers that develop strategies to mitigate or prevent fraud in their organization.

The questions I will ask include:

1. Could you please describe your company's experiences with fraud over the past 2-3 years?
2. What leadership strategies are you using to ensure effective funding reconciliation to establish proper financial accountability in your organization?
3. How did you access effectiveness of your leadership strategies used in implementing requirements of proper fund allocation and reconciliation?
4. What measures do you use to handle the risks related to your operations and financial reporting?
5. What mechanisms have your organization developed to proper accounting controls?
6. What specific checks and balances do you apply to ensure transparency in financial reporting?

   a. How do you promote accountability and high ethical standards within your organization?

7. How, if at all, have scandals in NPOs influenced the financial accountability strategies and operational controls implemented in your organization?
8. What mechanism have you developed to guard potential fraud?
9. How do you communicate your financial accountability strategies to your employees?
10. How does your organization measure its effectiveness in mitigating or preventing fraud?
11. What additional information would you like to share that we have not discussed as related to the strategies you have to mitigate or prevent fraud?

After each interview, I will thank the participants for the inclusion in this study and remind them again that there is no incentive associated with participating in this study; however, each participant will receive a summary of the findings at the first interpretational stage. A few weeks after the initial interview, I will contact each of the participants with the findings of the interview after my analysis. The plan will consist of allowing each participant to comment on the analysis and then provide input on the accuracy of the analysis. The participants will have the option of clarifying any information they deem as misinterpreted.

During member checking, I will ask the participants about adding any further information to help with clarity, accuracy, and relevance to the analysis of the interviews. The questions I will ask include:

1. Based on the interpretation from the analysis, is everything correct?
2. Based on the interpretation from the analysis, do you see any errors or misinterpretations?
3. Would you challenge any of the interpretations from the analysis?
4. What aspects of the interpretation of the analysis do you believe are more adequate or accurate?
5. What additional information might clarity to the interpretations from the analysis?

I will thank each of the participants and remind them once again that there is no incentive with this study on small business subcontracting; however, all participants of this study will receive a summary of the final published findings.