


Article

The Necessity of Governance Thorough Internal Control and Accountability in NGOs: A Case of Buea Sub-Division Cameroon

Matina Ghasemi ¹, Angel Musongong Ngegah Marie ¹ and Ladan Rokni ^{2,*}¹ Faculty of Business and Economics, Girne American University, Kyrenia 99428, Turkey² Asia Contents Institute, Konkuk University, Seoul 05029, Korea

* Correspondence: rokniiladan@gmail.com

Abstract: The main objective of this study was to examine the role and existence of internal control and accountability in NGOs of the Buea Sub-division Cameroon. The study followed these research questions: What are the main concerns of governance in NGOs in the Buea Sub-division Cameroon? Among the identified items, which ones are more important? What is the implication of each item after analyzing? Two theories constituted the theoretical framework of the current study: agency theory and stakeholder theory. The evaluation of internal control and accountability was conducted through interviews with managers, directors, accountants, and project managers to establish a framework in a questionnaire format in fifteen chosen NGOs. By conducting interviews, 35 items were obtained and, among them, 21 items were more emphasized by the participants. These 21 areas were analyzed using percentage frequency tables and bar charts by using SPSS to analyze internal control and accountability practices in NGOs in the Buea Sub-division in Cameroon. The COSO model and HAP frameworks were applied as guidance for the whole procedures and analysis. The findings revealed that some components of internal control systems were not fully active. Nevertheless, most components like control environment, information, and communication, control activities, internal audit, segregation of duty, accounting knowledge and principles, internal control and accountability were actively being practiced which resulted in a considerable and positive influence on NGOs, noted by participants. The lack of a reg-ulatory body and control by the local government to monitor the operations of NGOs and their ethical standards were noted as problems hindering accountability and reli-able reports to stakeholders by the NGO sector in Buea Sub-division. This study has its own limitations as the small group of participants and bias of self-evaluation of critical elements of governance. The study ends with a recommendation for government and NGO management to employ personnel with sound knowledge of internal control and accountability that will follow up on the weaknesses identified in the system like polit-ical instability, monitoring, disclosure, and funding constraints in order to improve the existing internal control and accountability systems in Buea Sub-division Cameroon.

Keywords: governance; internal control; accountability; NGO; Cameroon

Citation: Ghasemi, M.; Ngegah Marie, A.M.; Rokni, L. The Necessity of Governance Thorough Internal Control and Accountability in NGOs: A Case of Buea Sub-Division Cameroon. *Sustainability* **2022**, *14*, 11264. <https://doi.org/10.3390/su141811264>

Academic Editors: Habib Alipour and Vilas Nitivattananon

Received: 20 July 2022

Accepted: 5 September 2022

Published: 8 September 2022

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2022 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

A multitude of developmental obstacles and social maladies have befallen Cameroon, much like any other developing country. During the period 1980/1 to 1985/6, the economy had a consistent growth by 7.5 percent in real terms, which was mostly due to the expansion of the oil industry and the rise in the price of agricultural goods. Agriculture was the dominant economic activity during this period, accounting for nearly 34% of GDP, employing 80 percent of the labor force, and providing 85 percent of exports. Agriculture accounted for nearly 34% of GDP, employed 80 percent of the labor force, and provided 85 percent of exports during this period [1].

In 2020, the economy was hit by a severe economic crisis marked by a collapse in the prices of the country's principal export items (oil, coffee, cocoa, and cotton), the effect of

COVID-19, persistent security and political crisis as well as an overvalued exchange rate for the FCFA. Real GDP is now 2.4% as compared to 3.7% in 2019 resulting in a persistent decline in household earnings. Growth has also been affected by the persistence of the security and socio-political crises that the country has been experiencing since 2016 and the underperformance of public enterprises, particularly the National Refining Company (SONARA). Even though international organizations, civil society, and the Cameroonian government have all taken steps to ensure financial transparency and accountability, non-governmental organizations in Cameroon, particularly those involved in the provision of social services such as education and health, continue to face criticism. Numerous frauds in accounting and finance, as well as deficiencies in internal controls, exist in many of these organizations. As a result of a dearth of transparency, it is becoming increasingly difficult to secure donations. Cameroon's high prevalence of social evils has sparked interest in the whereabouts of monies contributed by Cameroon's government and foreign aid organizations for humanitarian purposes. Concerning internal control systems and methods in place, stakeholders have had the most pressing concerns.

Different studies in Africa indicated that openness, accountability, and a signal of quality were the most important challenges in Cameroon's NGO industry [2–4]. After consulting with the national civil society and developing a code of ethics and a certification scheme to address issues such as governance, organizational integrity, independence, and human resource management, among others, research continued to deteriorate as funding from government and international donors declined. It has become vital, in light of the difficulties stated above, to analyze the internal control and accountability methods put in place by non-governmental organizations in Cameroon, in order to successfully manage and distribute aid to the country's diverse recipients. Due to this, the study is organized to offer answers to the concerns that have been posed about internal control, accountability, and how they affect nongovernmental organizations in the Buea Sub-division, taking into consideration the following research questions:

To what extent have nongovernmental organizations in the Buea Sub-division established systems of internal control and accountability?

To what degree do these mechanisms (internal control and accountability) deviate from the appropriate frameworks (COSO model and HAP)?

What are the main concerns and indicators of internal control and accountability on aid delivery?

Among the identified items, which ones are more important to evaluate?

Both the COSO model and the HAP constitute frameworks within which the internal control practices and accountability mechanisms of NGOs will be judged as governance systems. The main objective of this study is to evaluate the effect of internal control practices and accountability mechanisms of NGOs in the Buea Sub-division in relation to their performance. Cameroon's NGOs confront difficulties in coordinating and distributing aid from donors to the intended recipients. This is, in part, due to weaknesses in the control environment and the accountability mechanism put in place to provide appropriate reports on aid delivery transparency and accountability for funders. Internal control processes will determine the extent of this openness and accountability.

2. Literature Review

2.1. Evolution of Accountability

Searching the previous research on the accountability of non-governmental organizations shows that the concept has evolved from the traditional approaches to conventional or stakeholder approaches. These approaches expand the right of accountability from exclusively those who exercise formal authority over an organization to all those affected by the organization's activities. Applying such an approach, NGOs are now being driven by donors, clients, and the community to utilize a 'triple bottom line', which accounts for financial, social, and environmental processes. [5] It is believed that NGO accountability can be better understood by using a stakeholder approach, wherein the right to account-

ability belongs to anyone affected by an organization's policies. The stakeholder approach identifies at least four possible categories of stakeholders for NGOs: those who shape an NGO's operating environment (governments, donors), internal members of organizations (staff, boards, supporters, subsidiaries, and local partners), civil society at large (social movements, the general public, other NGOs), and those that NGOs often try to affect (beneficiaries, private sector, global institutions, governments, etc.).

2.2. Accountability Mechanisms

The accountability mechanisms of NGOs can be divided into those that are "tools" and those that are "processes." Accountability tools refer to devices or techniques used to achieve accountability. They are often applied over a limited time and can be tangibly documented and repeated. Process mechanisms, though, emphasize a course of action rather than a distinct result, in which the means are important in and of themselves. Alnoor (2003) [6] identified five categories of accountability mechanisms used by NGOs: reports and disclosure statements; performance assessment and evaluation; participation; self-regulation; and social audit. Accordingly, the following mechanisms can be highlighted: legitimacy, internal control, disclosure statements and reports, performance assessment and evaluation, participation, self-regulation, social auditing, stakeholder organisation, and monitoring and evaluation.

3. Humanitarian Accountability Partnership (HAP)

One of the essential and relevant tools in this study is the Humanitarian Accountability Project (HAP), which is a set of definitions, procedures, and standards that specify how an agency will ensure accountability to its stakeholders. It includes a statement of commitments; a baseline analysis of compliance; and an implementation policy, strategy, or plan. According to this framework, the essence of humanitarian accountability is to respect the needs, concerns, capacities, and disposition of those NGOs that seek to assist and to be answerable for their actions and decisions to interested parties, especially disaster survivors. The dimensions of accountability according to this framework are the following items: humanitarian accountability partnership, establishing and delivering on commitments, staff competency, sharing information, participation, handling complaints, learning and continual improvement.

4. COSO Model

COSO is a non-profit private-sector organization that aims to improve the quality of financial reporting via ethical business practices, effective internal controls, and corporate governance. An integrated framework for internal control was developed in 1992 by the American Society for Quality, the American Accounting Association, and other accounting organizations. The main goal was to create a foundation for the mutual understanding of internal control.

A step-by-step approach is employed in this model for evaluating and addressing the efficiency and effectiveness of a control system in multiple dimensions of a business, including safeguarding assets, achieving desired outcomes, and compliance with laws and regulations. Internal control, according to the COSO model, consists of five interconnected components. These are developed from the way a manager operates a firm and is incorporated into the management process.

5. Empirical Literature

Agency theory and risk management underpin the requirement for organizations to have internal control systems. A study by Jensen and Meckling in 1976 [7] found that the incidence of agency costs is the primary source of control demands. Agency expenses are incurred when an outside investor or donor wants to exert influence over an organization in a manner that is distinct from that of the managers. Rather than acting as an agent for the organization, the manager acts as an agent for the investor or contributor. A solid control

system or corporate governance procedures can only lower these expenses by monitoring and implementing a sound connection between principals and agents.

Internal and external pressures have been highlighted in studies on the subject of why NGOs require internal control systems. An NGO's decision making and service delivery may be improved if it has proper controls in place [8]. NGOs need internal control systems in order to enhance organizational learning. Tandon (1995), in his study, examined accountability in the context of stakeholder obligations, including beneficiaries, donors, regulators, and staff as well as other NGOs that are part of the system, to ensure accountability [9]. Accountability to donors should be more related to output indicators than is being practiced now. NGOs, according to Najam (1996) [10], require internal control systems to fulfill the demands of two primary forms of accountability: short-term functional accountability (such as accounting for resources, resource usage, and immediate impacts); and strategic accountability (accounting for the impact of NGO actions in society and on other organizations). Moreover, he noted that donors assert financial control by seeking accountability for the money; and policy control by seeking accountability for the designated purposes and that the financial control of holding an NGO accountable necessitates proper aid delivery.

Edwards (1996) examined the accountability of NGOs and concluded that the accountability of these organizations is centered on the statement of goals (whether adherence to certain rules or achievement of identified performance levels); transparency of decision making and relationships; and honest reporting of what resources have been used [11]. Ebrahim (2003) examined various ways in which accountability is practiced by NGOs, and the following five broad mechanisms of accountability were presented: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits [12].

Zahir (2004), in his study titled "Accountability and Internal Control in the NGO Sector", with the main purpose of analyzing how control systems connect to accountability and transparency of NGOs, concluded that improving service and transparency, as well as encouraging beneficiary participation in NGOs' programs, assured organization's accountability to its beneficiaries [13]. Other scholars used semi-structured, in-depth interviews and focus groups to investigate how internal control and accountability affect NGOs' ability to effectively deliver aid in developing nations [14]. Stakeholders' influence over NGOs has been taken into account when NGOs develop their accountability practices.

Internal control is arguably a greater priority to donors. Townsend et al. (2002), in their study, stated that non-government organizations working in development procedures form a transnational community which has a new role in democratization [15]. The growing influence of non-governmental organizations (NGOs) was also presented in the realm of socially responsibility [16]. Drawing from ethical and economic perspectives on stakeholder management and agency theory, it was found that NGOs have opportunities to influence corporate conduct via direct, indirect, and interactive influences on the donor community, and that the overall influence of NGOs is growing as the major actors in society, with attendant consequences for corporate strategy, internal control, and social performance.

Barr et al. (2005) noted that the NGO sector is funded primarily by international non-governmental organizations and bilateral donors [17]. This funding varies according to the sizes of the NGOs, with only a few NGOs attracting most of the funding. Most NGOs are small, underfunded, and focus on raising awareness and advocacy. A few NGOs are, rather, faith-based. Most screening and monitoring is performed by grant agencies. Some monitoring is also carried out internally, by members and trustees. Mawanda (2008) affirmed that the control environment is considered as the most noteworthy component around which all the others operate [18]. His arguments stemmed from the fact that the control environment concerns factors such as integrity, ethical values, commitment, and competence, which form the basis of the control consciousness of management and all employees' performing their duties. The control environment helps to regulate the risk level

and the type of organizational structure in place with clearly defined roles. It, therefore, provides the framework within which the other mechanisms are built

Willetts (2010) argued that there is much wider awareness of, and interest in, the global activities of NGOs; it is commonplace to ask whether it is legitimate for NGOs to have significant influence [19]. Are they democratic? Some activists and analysts respond with a naive anarchism, in which NGOs are regarded as “the voice of the people” and governments are oppressive. They call for the establishment of a “People’s Assembly” on a global basis. NGOs contribute significantly to democracy, but they have no right to be considered as the sole channels through which democracy can be practiced.

It was stated that information and communication is one of the most influenced machineries of internal control because of their standing and ability to underpin good working relationships at all levels in an organization [20]. People can exercise power over NGOs, and it is their capacity to do so that makes NGOs accountable or answerable [21]. Since NGOs themselves are not elected bodies, it is largely the NGO-related rules and regulations—issued by the elected government—through which the people have some legal means to influence NGOs. The elected government is supposed to use these legal means to make NGOs accountable to people. However, the effectiveness of government controls over NGOs has diminished due to the current emphasis on the partnership between governmental organizations and NGO. Hence, it is increasingly difficult for the government to exercise strict rules and regulations over NGOs, since they are now their close partners [22,23].

It is crucial for an NGO to make sure that the funds received from different donors or funding agencies are used for the intended goals, and that no amount or quantity is inadvertently diverted to other objectives or pursuits [24]. For support and financing, NGOs must promise radical change, but the realistic prospects for accomplishing genuine change are severely hampered by complicated local and global realities. In order to gain credibility among other development actors, NGOs can no longer merely rely on taking the “moral high ground”, as that time has long since passed [25–28].

6. Methodology

Sampling and Data Collection

According to the Regional Delegation of Agriculture and Rural Development South West’s Department of Registration and Statistics, there are 25 registered NGOs in Buea Sub-division (Table S1). These non-governmental organizations are organized into several different delegations, including those focused on health, education, agriculture, rural development, social welfare, and forestry. Most non-profit organizations in Buea Sub-division operate out of their headquarters, with representatives and beneficiaries located on the city’s outskirts.

Buea Sub-division is the capital of the Southwest Region of Cameroon with a population of 300,000 (during the 2013 Census). The city is on the eastern slopes of Mount Cameroon; a former German Kamerun colonial capital, Buea served as the seat of government for southern Cameroons from 1949 to 1961. Buea has a humid climate as result of its location at the base of Mount Cameroon, which means that the higher altitude neighborhoods enjoy milder temperatures while the lower altitude neighborhoods are hotter. The coastline and the foot of Mount Cameroon in Buea Sub-division are covered with tropical forest, which gives the area its distinctive biodiversity. Other uncommon types of animals and plants may be found in this forest, including elephants, deer, and birds. The mountain vegetation consists of a mountain forest that reaches a height of 2850 feet, followed by savannah and bare volcanic ash covering the rest of the top. Due to the presence of the oldest Anglo-Saxon university in the nation, the University of Buea; other professional institutions; and administrative offices, the city is dominated by students and public workers. The majority of the population is between the ages of 18 and 40. In Buea Sub-division, the agriculture industry is the backbone of the local economic system. Plantations of oil palm, rubber, tea, and banana, which were established in the 1890s, cover most of the area in

every sub-division. Large regions are devoted to the production of cocoa and coffee, both popular export commodities.

Fifteen of the registered NGOs in the Buea Sub-division will be used for this study. From the NGOs selected, it can be seen that 7 out of 15 were involved in education and health.

Fifteen (15) different non-governmental organizations were studied in depth to determine how well they manage internal control and accountability to deliver aid. These NGOs were chosen for consideration based on how many people they serve and how many staff they employ. An attempt was made to highlight and measure factors through the development of a questionnaire and the examination of linkages and features among the variables of interest in this study using the survey research design.

A non-probability sampling method was used to determine the number of NGOs and the number of participants in the research. In total, 15 out of 25 registered NGOs in the Buea Sub-division were selected. The number of people an NGO serves was used as a criterion for selection. The accountants, managers, and field/program coordinators were selected to be asked about the main items and concerns regarding governance management and accountability. Their engagement in the creation and maintenance of internal control systems, as well as in guaranteeing responsibility to diverse stakeholders and beneficiaries, led to their selection.

By conducting qualitative research on NGOs and developing the related measurement items, and analyzing the collected responses by bar charts and basic percentages, 21 main areas were chosen for measurement and analysis to understand the current situation of NGOs and the governance system in Cameroon.

The purpose of this study was to evaluate the effect of internal control and accountability on non-governmental organizations (NGOs) in the Buea Sub-division. Different focus groups were conducted with the participants to identify the main concern, item, or question based on the purpose of the study; later, the same participants were asked to choose some of them for analysis. In the next step, 21 items (Table S2) via 45 questionnaires were sent out to a sample of 15 NGOs selected from a population of 25 NGOs registered with the South West Regional Delegation for Agriculture and Rural Development. In response, 34 out of the 45 questionnaires were returned, resulting in a response rate of 76 percent. The responses came from three levels of personnel, ranging from those in the accounting/finance department to field coordinators and the managers/directors.

7. Results

The gender breakdown of those polled is seen in Table 1. A total of 52.9 percent of the 34 respondents were female and 47.1 percent were male. In terms of both numbers and percentages, the study was not skewed towards one gender. In addition, all staff were within the range of 26 to 50, indicating that they are all active in their various posts of responsibility.

Table 1. Gender distribution.

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	16	47.1	47.1	47.1
	Female	18	52.9	52.9	100.0
	Total	34	100.0	100.0	

Questionnaires were distributed to individuals involved with finances and who have sound knowledge of internal control and accountability and are supposed to ensure proper use of funds towards aid delivery. From the results presented in Table 2, below, it can be observed that 32.4% of the respondents were either managers or directors of non-governmental organizations, 38.2% were accountants or finance directors, while 29.4% of

the respondents were project managers or program coordinators. They had a good grasp of the concepts of internal control and accountability, and this indicates that they were technically proficient in the subject area as well.

Table 2. Distribution of respondents according to functions.

Which of the Following Best Describes Your Role?					
	Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	Manager	11	32.4	32.4	32.4
	Accountant	13	38.2	38.2	70.6
	Project Manager	10	29.4	29.4	100.0
	Total	34	100.0	100.0	

According to Table 3, the majority of respondents, making up 52.9%, indicated that their NGOs have over 100 beneficiaries; 26.5% of respondents had 50 to 100 beneficiaries; and 20.6 % of respondents replied they serve below 50 beneficiaries.

Table 3. Response based on number of beneficiaries.

What Is the Number of Your Beneficiaries					
	Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	Below 50	7	20.6	20.6	20.6
	50–100	9	26.5	26.5	47.1
	Over 100	18	52.9	52.9	100.0
	Total	34	100.0	100.0	

In Table 4, 35.3% of respondent strongly agreed that their NGOs has put in place acceptable organizational practices, conflicts of interest, and codes of conduct that enact integrity and ethical values. A total of 20.6% of respondents agreed with this fact, while 32.4% were not clear and neutral about the notion. On the other hand, 11.8% of respondents disagreed with the above statement. Thus, it can be seen that most NGOs have a proper control environment, which is the foundation of all the other components of internal control.

Table 4. Control environment.

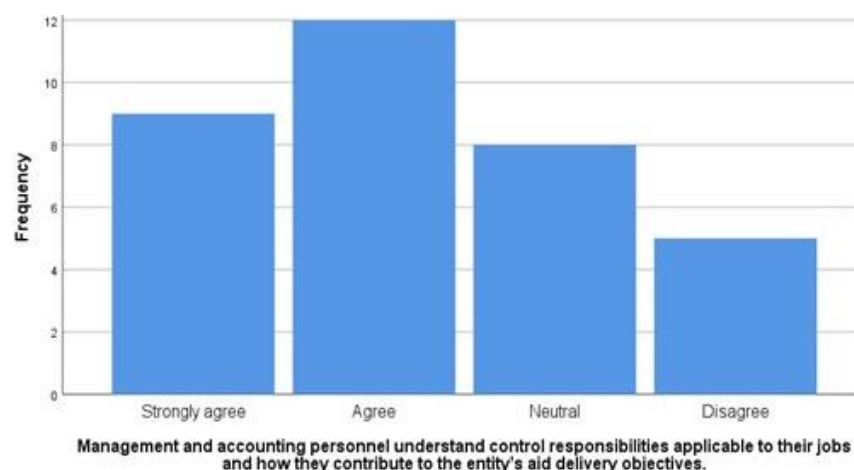
My NGO Has Established Policies Regarding Such Matters as Acceptable Organizational Practices, Conflicts of Interest, and Codes of Conduct (Integrity and Ethical Values)					
	Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	Strongly Agree	12	35.3	35.3	35.3
	Agreed	7	20.6	20.6	55.9
	Neutral	11	32.4	32.4	88.2
	Disagree	4	11.8	11.8	100.0
	Total	34	100.0	100.0	

Table 5 shows that 44.1% and 29.4% of respondents agreed and strongly agreed, respectively, that organizational policies are adequately communicated to the various parties concerned. A total of 17.6% of respondents were neutral about this, while 8.8% disagreed; we observe that communication flows throughout the organization, and, hence, it is effective in controlling itself.

Table 5. Information and communication.

Organizational Policies Are Adequately Communicated to the Various Parties Concerns					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	10	29.4	29.4	29.4
	Agree	15	44.1	44.1	73.5
	Neutral	6	17.6	17.6	91.2
	Disagree	3	8.8	8.8	100.0
	Total	34	100.0	100.0	

From Figure 1, we observe that 35.3% of respondents agreed and 26.6% strongly agreed with the idea that their management understands control responsibilities applicable within the organization to manage risk and security of assets. A total of 14.7% of respondents disagreed with this idea; however, 23.5% remained neutral. These results show that control activities are operative in most NGOs.

**Figure 1.** Control activities.

According to Table 6, 35.3% of participants were neutral regarding the concept that managements follow up and monitor the internal control system to ensure the objectives towards improving delivery performance are achieved in their NGOs. However, 26.5% and 20.65% of the participants in the research agreed and strongly agreed that assemblies of governing bodies to set internal control policies with objectives towards stepping up performance are held frequently. An exceptional response, constituting just one person, strongly disagreed with the above fact.

Table 6. Monitoring.

Meetings of the Governing Body to Ensure an Internal Control System and Objectives for Improving Delivery Performance Are Regularly Held in My NGO					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	20.6	20.6	20.6
	Agree	9	26.5	26.5	47.1
	Neutral	12	35.3	35.3	82.4
	Disagree	5	14.7	14.7	97.1
	Strongly disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Regarding Table 7, 58.8% of survey participants strongly agreed that their NGOs have a functional internal audit unit, which ensures vigilance and transparency in aid-delivery funds. In addition, 23.5 percent of respondents agreed, while 17.6% were neutral about this point. None of the responses observed disagree with this point. This communicates that the NGOs have internal auditors who ensure transparency in aid-delivery funds and monitor any attempts of fraud within the organization.

Table 7. Existence of internal audit.

My NGO Has a Functional Internal Audit Unit, Which Ensures Vigilance and Transparency in Aid Delivery Programs					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	20	58.8	58.8	58.8
	Agree	8	23.5	23.5	82.4
	Neutral	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

Table 8 presents the responses of respondents relating to the question on the segregation of duty in NGOs to efficiently and effectively deliver aid. The statistics show that a greater number of respondents are impartial, constituting 38.2%. Notwithstanding, 26.5% and 23.5% of study participants agreed and strongly agreed with this idea, while 11.8% of the respondents disagreed. Judging from the responses of respondents, we could say that the results were equal: that some of the NGOs practiced segregation of duty while others did not.

Table 8. Segregation of duty.

The Control System in My Organization Creates Separation of Duty to Guarantee Efficiency and Effectiveness					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	8	23.5	23.5	23.5
	Agree	9	26.5	26.5	50.0
	Neutral	13	38.2	38.2	88.2
	Disagree	4	11.8	11.8	100.0
	Total	34	100.0	100.0	

Table 9 portrays that 47.1% and 35.3% of responses agreed and strongly agreed that accounting staffs in the NGOs appear to be experienced in selecting and applying accounting principles in their organization. A total of 17.6% of responses were neutral on this fact. Having experienced accounting personnel will guarantee effective management of assets and other resources from donors to beneficiaries.

Table 9. Accounting knowledge and principles.

Accounting Personnel in My NGO Appear to Have a Background Knowledge with Sufficient Expertise in Selecting and Applying Accounting Principles and Policies					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	12	35.3	35.3	35.3
	Agree	16	47.1	47.1	82.4
	Neutral	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

Figure 2 shows that the majority of the respondents agreed that self-regulation, social audit, legitimacy of code, and separation of duties were the accountability practices put in place to minimize fraud in aid-delivery funds in their NGOs. About 14.7% of respondents indicated mainly social auditing and separation of duties as the accountability practices to minimize fraud.

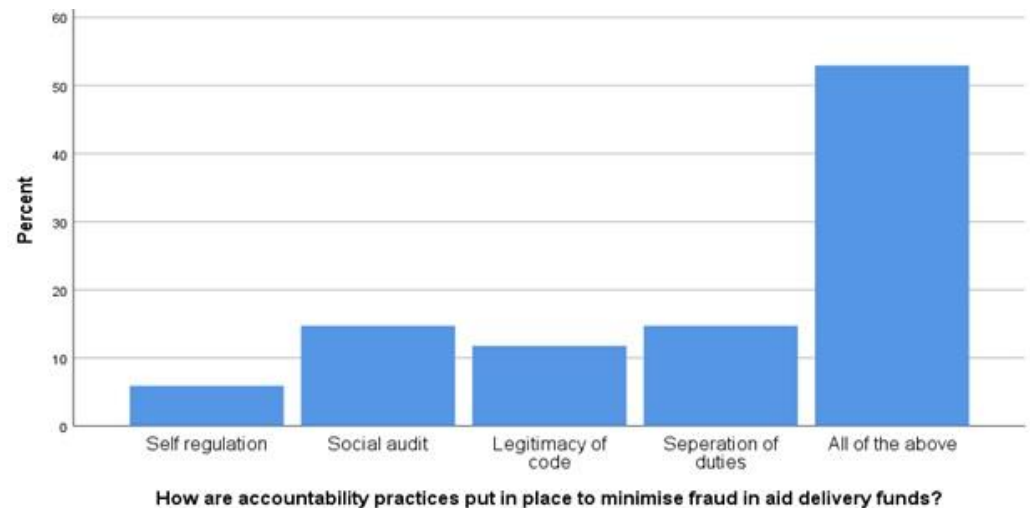


Figure 2. Practices to minimize fraud.

Table 10 shows that a great number of respondents, constituting about 47.1%, strongly agreed that they have procedures to monitor and record assets received from aids donors, held and expended to beneficiaries. In addition, 38.2% agreed with this opinion. About 11.8% of respondents were neutral about this statement, with just one person disagreeing. The recording of organization assets is a very important aspect of accountability, which helps the organization keep track of how resources move in and out. We observe a majority of research participants agreed strongly with this fact.

Table 10. Record of the asset received and expended.

My Organization Has Procedures to Monitor and Record Assets Received, Held, and Expended				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	16	47.1	47.1
	Agree	13	38.2	85.3
	Neutral	4	11.8	97.1
	Disagree	1	2.9	100.0
	Total	34	100.0	100.0

According to Table 11, 35.3% of respondents agreed that top management assembles with its subordinates to evaluate feedback regarding project completion. In addition, 17.6% of respondents strongly agreed with this, 26.5% were neutral, while 20.6% responded that they disagreed. Evaluating feedback from the field is essential, as it will help inform management about what is going on in the field, and which projects were completed or are to be completed.

Table 11. Feedback regarding projects completion.

Top Management Meets with Subordinates Through Staff Meetings to Solicit Feedback from Them Regarding Task Completion					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	6	17.6	17.6	17.6
	Agree	12	35.3	35.3	52.9
	Neutral	9	26.5	26.5	79.4
	Disagree	7	20.6	20.6	100.0
	Total	34	100.0	100.0	

According to Figure 3, a great proportion of respondents—that is, 32%—agreed that a budget and reliable financial reports are established by their NGOs; 23% of the respondent strongly agreed; while 27% were neutral about this; a total of 15% and 3% respondents disagreed and strongly disagreed, respectively. Financial reports help to track an organizations’ resources and cash flows to enable more informed financial decisions.

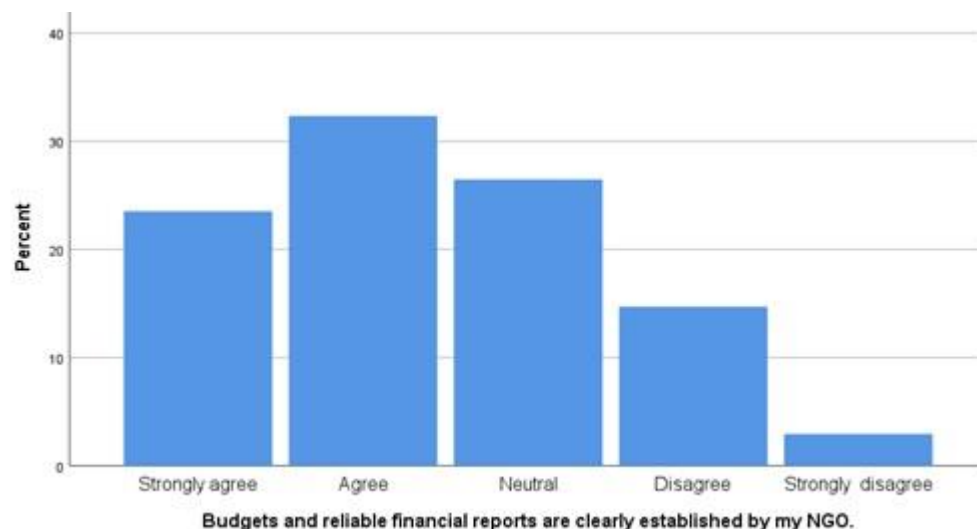


Figure 3. Budget and financial reports.

Table 12 shows that half of the respondents—that is, 50%—strongly agreed that all disbursements of resources are supported by documentation. Similarly, 26.5% of the sample population agreed with this fact, while 23.5% responded neutrally to this question. Disclosure statements enable a clear understanding of the disbursement of resources in the form of aid to beneficiaries. This helps to reduce fraudulent activities within management, such as the embezzlement of aid funds.

Table 12. Disclosure statements.

All Disbursements/Expenditures Are Required to Be Supported by Invoices or Other Documentation					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	17	50.0	50.0	50.0
	Agree	9	26.5	26.5	76.5
	Neutral	8	23.5	23.5	100.0
	Total	34	100.0	100.0	

Figure 4 highlights that the majority of the selected NGOs selected perform social auditing annually, while a few NGOs perform internal audits semi-annually, quarterly,

and monthly. With everything being equal, social audits measure, report and ultimately improve an organization's social and ethical performance and narrow the gap between goals and reality, efficiency and effectiveness. They reveal if NGOs are following HAP principles and putting the COSO model into practice.

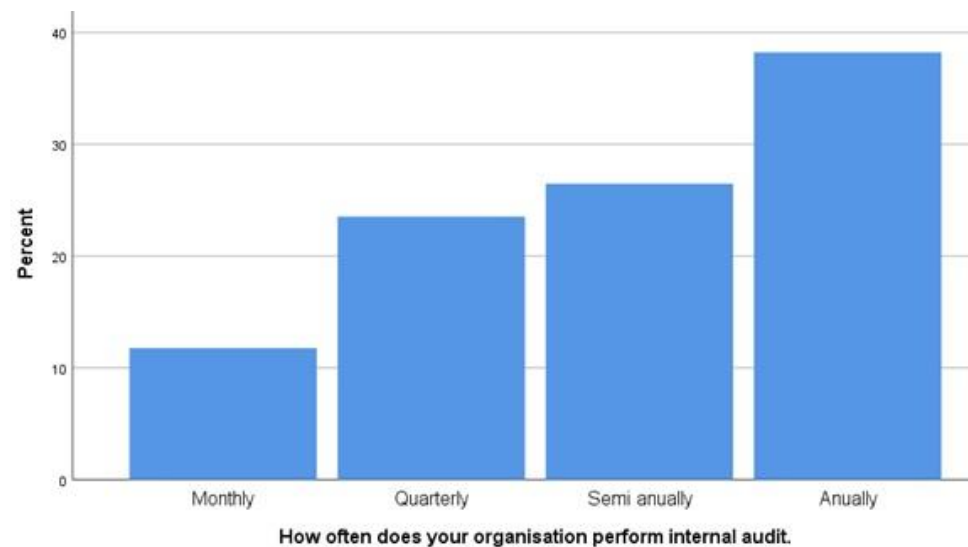


Figure 4. Performance of social audits.

From Table 13, below, it is seen that 29.4% of the respondent strongly agreed and agreed with the fact that beneficiaries are an active part in aid delivery projects, 14.7% of the study population are neutral meanwhile 26.5% disagreed. However, community consultation with beneficiaries is essential, as it enables the NGOs to know which community to target for delivery programs and also bear in mind their different needs.

Table 13. Participation of beneficiaries.

Community Consultations Are Held with Beneficiaries and Are Usually Undertaken at the Start of Projects				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	10	29.4	29.4
	Agree	10	29.4	58.8
	Neutral	5	14.7	73.5
	Disagree	9	26.5	100.0
	Total	34	100.0	100.0

Table 14 present the ways in which NGOs in the Buea Sub-division implement internal control practices to ensure efficiency in aid delivery. The table shows that many NGOs implement internal control by defining and documenting processes that identify the people it aims to assist with aid. This is supported by 29.4% of the respondents. Similarly, 26.5% of the survey participants also indicated that they implement internal control in their organization by ensuring that staff understands the code of conduct under the COSO framework and management receives sufficient information to allow them to fulfill their responsibilities. Just a few of the respondents, about 17.6%, indicated that they do not consider internal control as a practice to improve aid delivery.

Table 14. Measures used to implement internal control.

How Does Your NGO Implement Internal Control Practices to Ensure Efficiency in Aid Delivery?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	The BOD and management receive sufficient information to allow them to fulfill their responsibilities.	9	26.5	26.5	26.5
	My NGO defines and documents the processes that identify the people it aims to assist with aid.	10	29.4	29.4	55.9
	My NGO ensures that staff understands the code of conduct under the accountability framework.	9	26.5	26.5	82.4
	My NGO does not consider internal control as a practice to improve aid delivery	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

According to Table 15, 41.2 % of respondents agree with the point that performance and impact assessment is the main accounting mechanism used to ensure effective aid delivery goals. A total of 23.5% respondent showed that accountants use reports and disclosure statements that contain financial and operational data about projects. A total of 17.6% of respondents indicated beneficiaries' involvement in decision making as an accounting mechanism to ensure effective aid delivery goals. A total of 17.6% of the participants indicated that they applied all of the above.

Table 15. Measures used in the implementation of accountability mechanisms.

How Does Your NGO Implement an Accounting Mechanism to Ensure Effective Aid Delivery Goals?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accountants use reports and disclosure statements that contain financial and operational data about projects.	8	23.5	23.5	23.5
	Performance and impact assessments are carried out to determine relevant measures and targets toward objectives.	14	41.2	41.2	64.7
	Beneficiaries are involved in the decision-making process about projects.	6	17.6	17.6	82.4
	All of the above	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

Table 16 presents the findings relating to the study hypothesis that internal control and accountability practices influence the degree of aid delivery in the case study NGOs. It can be observed that 44.1%, the majority of responses, strongly agreed with the hypothesis. Equally, 26.5% agreed with this statement, and 23.5% of the respondents seem neutral on this stated idea. On the other hand, just two participants disagreed with this fact.

Table 16. Influence of internal control and accountability practices on aid delivery.

Internal Control and Accountability Practices Influence the Degree of Aid Delivery in My Organization					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	15	44.1	44.1	44.1
	Agree	9	26.5	26.5	70.6
	Neutral	8	23.5	23.5	94.1
	Disagree	2	5.9	5.9	100.0
	Total	34	100.0	100.0	

Source: Primary field data.

It can be observed on the chart above in Figure 5 that internal control and accountability practices influence the year-over-year growth of these NGOs, which is a result of objective achievements (aid delivery). Moreover, some responses highlighted that internal control and accountability practices contribute significantly to improving the efforts the NGOs make to inform its beneficiaries about their projects and sources of aid. It is also seen that some respondents indicated timely reports on funds were an outcome of internal control and accountability, though the rate was low.

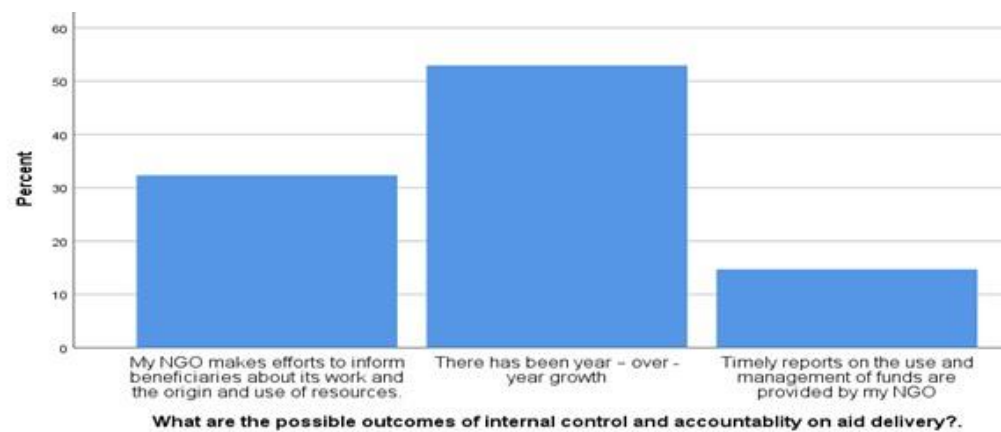


Figure 5. The impacts of internal control and accountability on aid delivery.

Figure 6 presents findings relating to beneficiaries’ satisfaction levels based on the quality of aid delivered. The majority of the respondents agreed that their beneficiaries are satisfied with the quality of aid delivered.

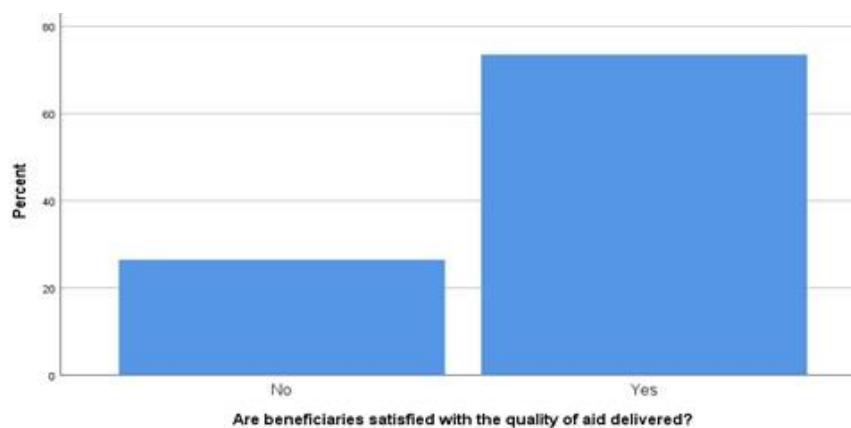


Figure 6. Beneficiaries’ satisfaction with the degree of aid delivery.

Table 17 presents the opinions of respondents regarding the challenges they encounter in the process of aid delivery. It is seen that 41.2% of the study population indicated political instability and funding constraint to be a bottleneck in the organizations. Lack of global standards in financial reporting relevant to the NGO sector and mismanagement is also observed as a minimal problem. We can further elaborate that, due to the present anglophone crisis and political instability in this region, the degree of the delivery of aid to beneficiaries has slowed down, as many field workers are in fear of losing their lives. Again, funding constraints are really a major challenge in many other NGOs besides the ones in the Buea Sub-division. The absence or shortage of funds from donors will slow down the activities of these NGOs to a great extent, since they rely solely on donors for resources to run these organizations.

Table 17. Challenges faced by NGOs.

In Your Opinion, What Are the Challenges That NGOs Face					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lack of global standards in financial reporting relevant to the NGO sector	5	14.7	14.7	14.7
	Political instability	14	41.2	41.2	55.9
	Funding constraint	14	41.2	41.2	97.1
	Mismanagement	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Table 18 shows the results for the scale level of the components of internal control and accountability. We observe that the mean response for the control environment resulted in 2.21 and a standard deviation of 1.06, implying that the majority of the respondents agreed that the control environment is proper. However, the standard deviation shows that the responses were of moderate variation.

Table 18. Descriptive statistics on internal control and accountability on aid delivery.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Control environment	34	1	4	2.21	1.067
Information and communication	34	1.00	4.00	2.0588	0.91920
Control activities	34	1.00	4.00	2.2647	1.02422
Monitoring	34	1.00	5.00	2.5294	1.07971
Existence of internal audit	34	1.00	3.00	1.5882	0.78306
Separation of duties	34	1.00	4.00	2.2941	1.03072
Practices to minimize fraud	34	1.00	4.00	2.3824	0.98518
Feedback regarding projects completion	34	1.00	4.00	2.5000	1.02247
Disclosure statements	34	1.00	3.00	1.7353	0.82788
Participation of beneficiaries	34	1.00	4.00	2.3824	1.18103
Valid N (listwise)	34				

Furthermore, inquiry into information and communication flow within the organizations resulted in a mean response of 2.05 and a standard deviation of 0.91, implying that the majority of the respondents agreed that there was a good flow of information. Again, concerning control activities, observations resulted in a mean response of 2.26 and a standard deviation of 1.02, implying that majority of the respondents agreed but the variation and reliability is moderate.

In addition, inquiry into monitoring resulted in a mean of 2.5 and a standard deviation of 1.07, implying that the majority of the respondents agreed but the variation was slim. Results on whether the NGOs had an existing internal audit unit showed a mean of 1.58 and a standard deviation of 0.78, implying that the majority of the respondents agreed.

We also had the mean results of segregation of duty at 2.29 and a standard deviation of 1.03, practices to minimize fraud showed a mean of 2.38 and a standard deviation of 0.98. On the feedback regarding project completion, we have a mean of 2.5 and a standard deviation of 1.02. In addition, the observations disclosure statements and accountability tool used by the organizations resulted in a mean of 1.73 and a standard deviation of 0.827. The participation of beneficiaries in the project resulted in a mean of 2.38 and a standard deviation of 1.18.

Judging from the observations and analysis of the statistical table above, we can say that the majority of respondents on the components agreed as indicated by their means though the variation in some responses was moderate nevertheless. This implies that internal control and accountability have a positive impact on the degree of aid delivery in the NGO's in the Buea Sub-division of Cameroon.

8. Discussion

The results are summarized in 21 main categories, which contain one main measurement item and the obtained result.

8.1. Control Environment

Measured by: "My NGO has established policies regarding such matters as an acceptable organization" and concluded: it can be seen that most NGOs have a proper control environment, which is the foundation of all other components of internal control.

8.2. Information and Communication

Measured by: "Organizational policies are adequately communicated to the various party's concerns" and concluded: we observe that communication flows throughout the organizations and hence they are effective in controlling themselves.

8.3. Control Activities

Measured by: "Management and accounting personnel understand control responsibilities applicable to their jobs and how they contribute to the entity's aid delivery objectives" and concluded: these results show that control activities are operative in most NGOs.

8.4. Monitoring

Measured by: "Meetings of the governing body to ensure an internal control system and objectives for improving delivery performance are regularly held in my NGO" and concluded: according to the results, participants were neutral regarding the concept that management follows up and monitors the internal control systems to ensure the objectives towards improving delivery performance are met in their NGOs.

8.5. Existence of an Internal Audit

Measured by: "My NGO has a functional internal audit unit, which ensures vigilance and transparency in aid delivery programs" and concluded: More than 50% of the survey participants strongly agreed that their NGOs have a functional internal audit unit, which ensures vigilance and transparency in aid-delivery funds. This highlights that the NGOs

have internal auditors who ensure transparency in aid-delivery funds and monitor any attempts of fraud within the organization.

8.6. Segregation of Duty

Measured by: “The control system in my organization creates a separation of duty to guarantee efficiency and effectiveness” and concluded: The responses respondents related to the question of the segregation of duty in NGOs to efficiently and effectively deliver aid. The statistics show that a greater number of respondents are impartial. Judging from the responses of respondents, we could say that the results were even: that some of the NGOs practiced segregation of duty while others did not.

8.7. Accounting Knowledge and Principles

Measured by: “Accounting personnel in my NGO appear to have a background knowledge with sufficient expertise in selecting and applying accounting principles and policies” and concluded: the majority of responses agreed and strongly agreed that accounting staff in the NGOs appear to be experienced in selecting and applying accounting principles in their organization.

8.8. Accounting Practices Put in Place to Minimize Fraud

Measured by: “How are accountability practices put in place to minimize fraud in aid delivery funds?” and concluded: the majority of the respondents agreed that self-regulation, social audit, legitimacy of code, and separation of duties were the accountability practices put in place to minimize fraud in aid-delivery funds in their NGOs.

8.9. Record of the Asset Received and Expended

Measured by: “My organization has procedures to monitor and record assets received, held, and expended” and concluded: A great number of respondents strongly agreed that they have procedures to monitor and record assets received from aids donors, held, and expended to beneficiaries. We observe a majority of research participants agreed strongly with this fact.

8.10. Feedback Regarding Projects Completion

Measured by: “Top management meets with subordinates through staff meetings to solicit feedback from them regarding task completion” and concluded: the majority of respondents agreed that top management assembles with its subordinates to evaluate feedback regarding project completion.

8.11. Timely Financial Reports

Measured by: “Budgets and reliable financial reports are established by my NGO” and concluded: a great proportion of respondents agree that budget and reliable financial reports are clearly established by their NGOs.

8.12. Disclosure Statements

Measured by: “All disbursements/expenditures are required to be supported by invoices or other documentation” and concluded: half of the respondents strongly agreed that all disbursements of resources are supported by documentation.

8.13. Performance of Social Audits

Measured by: “How often does your organization perform an internal audit?” and concluded: the majority of the selected NGOs selected perform social auditing annually.

8.14. Participation of Beneficiaries

Measured by: “Community consultations are held with beneficiaries and are usually undertaken at the start of projects” and concluded: It is seen that 29.4% of the respondent

strongly agreed and agreed with the fact that beneficiaries are an active part in aid-delivery projects, 14.7% of the study population are neutral meanwhile 26.5% disagreed. However, community consultation with beneficiaries is essential, as it enables NGOs to know best which community to target for delivery programs and bear in mind their different needs.

8.15. Measures Used to Implementation of Internal Control

Measured by: “How does your NGO implement internal control practices to ensure efficiency in aid delivery?” and concluded: The ways by which NGOs in the Buea Sub-division implement internal control practices to ensure efficiency in aid delivery are presented in this section. Many NGOs implement internal controls by defining and documenting processes that identify the people it aims to assist with aid.

8.16. Measures Used in the Implementation of Accountability Mechanisms

Measured by: “How does your NGO implement an accounting mechanism to ensure effective aid delivery goals?” and concluded: the majority of respondents agree with the point that performance and impact assessment is the main accounting mechanism used to ensure effective aid delivery goals.

8.17. Influence of Internal Control and Accountability Practices on Aid Delivery

Measured by: “Internal control and accountability practices influence the degree of aid delivery in my organization” and concluded: that internal control and accountability practices influence the degree of aid delivery in the case study NGOs.

8.18. Outcomes of Internal Control and Accountability on Aid Delivery

Measured by: “What are the possible outcomes of internal control and accountability on aid delivery?” and concluded: internal control and accountability practices influence the year-over-year growth in these NGOs, which is a result of objective achievements (aid delivery).

8.19. Beneficiaries’ Satisfaction with the Degree of Aid Delivered

Measured by: “Are beneficiaries satisfied with the quality of aid delivered?” and concluded: the majority of the respondents agreed that their beneficiaries are satisfied with the quality of aid delivered.

8.20. Challenges Faced by NGOs

Measured by: “In your opinion, what are the challenges that NGOs face” and concluded: it is seen that the majority of the study population indicated political instability and funding constraints to be a bottleneck in the organizations.

8.21. Descriptive Statistic on Internal Control and Accountability on Aid Delivery

Judging from the observations and analysis of the obtained results, we can say that the majority of respondents on the components agreed as indicated by their means, though the variation in some responses was moderate nevertheless. This implies that internal control and accountability have a positive impact on the degree of aid delivery in the NGOs in the Buea Sub-division of Cameroon.

9. Conclusions and Managerial Implications

The study aimed to examine the role and existence of internal control and accountability in NGOs of Buea Sub-division Cameroon. In this regard, the evaluation of internal control and accountability was conducted through interviews with managers, directors, accountants, and project managers to reach a framework in questionnaires format in fifteen chosen NGOs. COSO model and HAP frameworks were applied as guidance for the whole procedures of interviews. Based on the interviews and collected data the findings revealed that some components of internal control systems were not fully active. Nevertheless, most

components of internal control and accountability were actively being practiced which resulted in a considerable and positive influence on NGOs, noted by participants. By conducting interviews, 35 items (Appendix 2) were obtained and among them, 21 items were more emphasized by the participants. These 21 areas were analyzed to understand the situation of internal control and accountability practices in NGOs in Buea Sub-division in Cameroon. There is enough evidence that NGOs in the Buea subdivision of Cameroon perform internal auditing periodically (annually, semi-annually, quarterly, and monthly). Internal auditing is very important in management as it will help reveal if the organizations are following HAP principles and putting the COSO model into practice.

The majority of participants presented the existence of the following items: control environment, information, and communication, control activities, internal audit, segregation of duty, accounting knowledge and principles, accounting practices to minimize fraud, the record of the asset received and expended, feedback regarding projects completion, timely financial reports, the performance of social audits, measures used to implementation of internal control, measures used in the implementation of accountability mechanisms, the influence of internal control and accountability practices on aid delivery, outcomes of internal control and accountability on aid delivery, beneficiaries' satisfaction with the degree of aid delivered, descriptive statistic on internal control and accountability on aid delivery.

Regarding monitoring, participants were neutral to the concept that managements follow up and monitor the internal control system to ensure the objectives towards improving delivery performance are held in their NGOs. Also about disclosure, just half of them agreed upon it not the majority of this small community. In addition, while the participation of beneficiaries is crucial for NGOs, the percentages of those who believed their participants were not that significant. Regarding the challenges faced by NGOs: political instability was the main concern in all NGOs.

Political instability and funding constraints were found to be a bottleneck to the organizations' aid delivery programs. Funding constraint is really a major challenge in many other NGOs besides the ones in the Buea subdivision. Despite foreign organizations, civil society, and the Cameroonian government taking measures to promote financial transparency and accountability, NGOs in Cameroon, especially those providing social services like education and health, face criticism. Many of these organizations have accounting and financial frauds and poor internal controls. Lack of openness makes it hard to acquire donations. It was observed from our findings segregation of duties, assessment and evaluation of risk, staff incompetency and training, effective communication; social auditing, monitoring, and financial reporting were identified as some of the strengths in the internal control of NGOs. Furthermore, the lack of a regulatory body and control by the local government to monitor the operations of NGOs and their ethical standards were noted as problems hindering accountability and reliable reports to stakeholders by the NGO sector in Buea Sub-division.

10. Recommendations, Limitations and Future Research

By emphasizing on the importance of internal control and accountability, the related stakeholders have the main indicators for measurement based on the results of current study. The research concludes that internal control and accountability practices have a positive influence on the degree of aid delivery by NGOs in the Buea subdivision. Thus, the management of these organizations needs to keep and maintain a system of internal control and accountability according to the prescriptions of the COSO model internal control and HAP principles. The integrity of management is influenced by many elements. Therefore, they should regularly and consistently review and focus on staff performance relating to knowledge, skills, behaviors, and commitments. Furthermore, the management of NGOs should define and document processes through which it will identify the people it aims to assist and should enable them to participate in different stages of the project. They should develop and put in place processes appropriate to enable the people it aims

to assist and other crisis-affected people to provide feedback on NGOs' performance. The government and foreign donors should equally develop a standardized operating manual and an ethical code of conduct for NGOs. This manual should regularly be revised to meet up with the changing environment. There is a need for the international and local community to develop a regulatory framework for NGOs.

This study was limited to NGOs in Buea Sub-division due to time and financial constraints and political instability going on in other parts of the country. This study has its own limitations like the small participants; convince to have all the registered NGOs in Buea Sub-Division to have participation and bias of self-evaluation of critical elements of governance. However, the strength of the study is helping all the stakeholders of NGOs in the world to have an index, which guide them in efficient governance. In addition, it presented the issues that other NGOs like Buea Sub-Division had faced until now in practice. The study ends with a recommendation for NGO management to employ personnel with sound knowledge of internal control and accountability that will follow up on the weaknesses identified in the system like political instability, monitoring, disclosure, and funding constraints in order to improve the existing internal control and accountability systems in Buea Sub-division Cameroon. Regarding future researches, the same indicators could be applied in any other NGOs and different geographical places. Also all the indicators mentioned in Appendix 2 can be measured to present a more comprehensive results for another case studies.

Supplementary Materials: The following supporting information can be downloaded at: <https://www.mdpi.com/article/10.3390/su141811264/s1>, Table S1: List of NGOs studied and their sector of activities. Table S2: Research Questionnaire.

Author Contributions: Conceptualization, M.G.; Methodology, L.R.; Software, L.R.; Supervision, M.G.; Writing—original draft, L.R. and A.M.N.M. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: The study was conducted in accordance with the Declaration of Helsinki, and approved by the Institutional Review Board of Girne American University.

Informed Consent Statement: Not applicable.

Data Availability Statement: Not applicable.

Acknowledgments: This paper was supported by the KU Research Program of Konkuk University.

Conflicts of Interest: The authors declare no conflict of interest.

References

1. Amin, A.A. *An Examination of the Sources of Economic Growth in Cameroon*; AERC: West Melbourne, FL, USA, 2002.
2. Osakwe, N.N.; Nwodo, N.L. Readability of children's rights documents: The LIASSO experience. In *Engendering Human Rights*; Palgrave Macmillan: New York, NY, USA, 2005; pp. 203–220.
3. Ntie-Kang, F.; Nwodo, J.N.; Ibezim, A.; Simoben, C.V.; Karaman, B.; Ngwa, V.F.; Sippl, W.; Adikwu, M.U.; Mbaze, L.M. Molecular modeling of potential anticancer agents from African medicinal plants. *J. Chem. Inf. Model.* **2014**, *54*, 2433–2450. [[CrossRef](#)] [[PubMed](#)]
4. Ajibo, C.C.; Itanyi, N.; Okiche, E.; Chime, I.; Mosanya, S.; Nwodo, F. Sustainable development enforcement conundrum in Nigeria: Challenges and way forward. *Commonw. Law Bull.* **2021**, *47*, 195–213. [[CrossRef](#)]
5. Lloyd, R. *The Role of NGO Self-Regulation in Increasing Stakeholder Accountability*; One World Trust: London, UK, 2005; Volume 1, p. 15.
6. Alnoor, E. *NGOs and Organizational Change: Discourse, Reporting, and Learning*; Cambridge University Press: Cambridge, UK, 2003.
7. Jensen, M.; Meckling, W. Theory of the firm: Managerial behaviour, agency costs, and ownership structure. *J. Financ. Econ.* **1976**, *3*, 305–360. [[CrossRef](#)]
8. Talbot, R.T.; Sharp, P.J. A radioimmunoassay for recombinant-derived chicken prolactin suitable for the measurement of prolactin in other avian species. *Gen. Comp. Endocrinol.* **1994**, *96*, 361–369. [[CrossRef](#)] [[PubMed](#)]
9. Tandon, R. Board games: Governance and accountability. In *NGOs Beyond the Magic Bullet: NGO Performance and Accountability Beyond the Magic Bullet*; Earthscan: London, UK, 1995.

10. Najam, A. NGO Accountability: A Conceptual Framework. *Dev. Policy Rev.* **1996**, *14*, 339–353. [[CrossRef](#)]
11. Edwards, M.; Hulme, D. NGO performance and accountability in the post-cold war world. *J. Int. Dev.* **1995**, *7*, 849–856. [[CrossRef](#)]
12. Ebrahim, A. Accountability in Practice: Mechanisms for NGOs. *World Dev.* **2003**, *31*, 813–829. [[CrossRef](#)]
13. Zahir, U.A. Accountability and Control in NGOs. Ph.D. Thesis, The University of Manchester, Manchester, UK, July 2004.
14. Agyemang, G.; Awumbila, M.; Unerman, J.; O'Dwyer, B. *NGO Accountability and Aid Delivery*; Association of Chartered Certified Accountants: London, UK, 2009.
15. Townsend, J.G.; Porter, G.; Mawdsley, E. The role of the transnational community of non-government organizations: Governance or poverty reduction? *J. Int. Dev.* **2002**, *14*, 829–839. [[CrossRef](#)]
16. Guay, T.; Doh, J.P.; Sinclair, G. Non-governmental organizations, shareholder activism, and socially responsible investments: Ethical, strategic, and governance implications. *J. Bus. Ethics* **2004**, *52*, 125–139. [[CrossRef](#)]
17. Barr, A.; Fafchamps, M.; Owens, T. The governance of non-governmental organizations in Uganda. *World Dev.* **2005**, *33*, 657–679. [[CrossRef](#)]
18. Mawanda, S.P. Effects of Internal Control Systems of Financial Performance in an Institution of Higher Learning in Uganda: A Case of Uganda Martyrs University. Master's Thesis, Uganda Martyrs University, Nkozi, Uganda, September 2011.
19. Willetts, P. *Non-Governmental Organizations in World Politics: The Construction of Global Governance*; Routledge: Oxfordshire, UK, 2010.
20. Theophanis, K.; George, D.; Giovanis, N. Evaluation of the effectiveness of internal audit in Greek hotel business. *Int. J. Econ. Sci. Appl. Res.* **2011**, *4*, 19–34.
21. Haque, M.S. Non-governmental organizations. BEVIR, Mark. In *The SAGE Handbook of Governance*; SAGE Publications Inc.: Southend Oaks, CA, USA, 2011; pp. 330–342.
22. Charnovitz, S. Accountability of non-governmental organizations in global governance. In *NGO Accountability*; Routledge: Oxfordshire, UK, 2012; pp. 33–54.
23. Stankowska, M. Good governance and the Non-Governmental Organizations. *Int. J. Gov. Financ. Manag.* **2014**, *14*, 43–48.
24. Mark, A. *Improving Internal Controls: The EY Guide for Humanitarian Aid Organizations*; EY: London, UK, 2015.
25. Swidler, A.; Cotts Watkins, S. *A Fraught Embrace: The Romance and Reality of AIDS Altruism in Africa*; Princeton University Press: Princeton, NJ, USA, 2017.
26. Malekzadeh, R.; Abedi, G.; Abedini, E.; Haghgoshayie, E.; Hasanpoor, E.; Ghasemi, M. Ethical predictability of patient safety in Iranian hospitals. *Int. J. Risk Saf. Med.* **2021**, *32*, 51–60. [[CrossRef](#)] [[PubMed](#)]
27. Nejad, M.G.; Alsaadi, N.; Abdel-Jaber, M.T.; Yajid, A.; Shukri, M.; Habib, M. Performance measurement and lead-time reduction in epc project-based organizations: A mathematical modeling approach. *Math. Probl. Eng.* **2022**, *2022*, 5767356.
28. Sahranavard, S.A.; Alola, U.V.; Hassanpoor, E. Can Cost and Quality Management-Oriented Innovation Enhance Patient Satisfaction in Medical Tourist Destination? *J. Qual. Assur. Hosp. Tour.* **2022**, 1–30. [[CrossRef](#)]