



Internal Control System, Sustainable Management and Service Delivery of Non-Governmental Organization's in Nigeria: An Empirical Analysis

Abdulkadir Abdulrashid Rafindadi*, Zakariyah Aliyu Olanrewaju

Department of Accounting, Faculty of management Sciences, Usmanu Danfodiyo University, Sokoto, Nigeria.

*Email: aarafindadi@yahoo.com

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ABSTRACT

This study examines how internal control system affects goal attainment and sustainable management in non-governmental organizations (NGOs). Data was collected from primary source through the administration of 352 copies of questionnaires and to the respondents were selected through multi-stage sampling techniques from forty-four sample NGOs in North-West Nigeria. Data retrieved from the survey were analysed using descriptive and inferential statistics through mean, standard deviation, correlation matrix and multiple regression using SPSS version 23. Major findings from this study revealed that a 1% change in the standardized regression coefficient will result to a 1% increase in sustainability of services in NGOs. Impliedly, a unit increase in any of the predictor variables used in the study will results in the corresponding increase in sustainability of services in NGOs. Following to this development, it is possible to argue and conclude that, any observed variations in the sustainability of NGOs in terms of efficient management and good service delivery are seemingly caused by the good or bad of that NGOs established internal control system. The study also discovered how the failure of government to participate actively in generating counterpart funding and poor attitude towards strengthening of the sustainability of services, results in poor service delivery to the targeted beneficiaries. As a result of these findings, it is recommended that government should support interventions actively through the provision of counterpart funding and by enforcing those policies that will be impactful in strengthening the activities of NGOs as clearly outlined in the study.

Keywords: Internal Control System, Non-governmental Organizations, Goal Attainment, Sustainable Management, Cross Sectional Models

JEL Classifications: C31, C42, L31, L78, L78

1. INTRODUCTION

Non-governmental organizations (NGOs) play vibrant roles in national development. They are inspired by the desire of addressing key loopholes that exist in the society. NGOs operate programs of education, health, social welfare and economic empowerment, assistance in natural disasters, sustainable system development especially among less privileged ones. In accomplishing these roles, they openly and ultimately strengthen accountable leadership, impact democratic governance and breakthrough innovations across board. In addition, NGOs are

found to be at the center phase of renewed quest for formidable and sustainable process of promoting welfare of individuals, environmental and economic development among others. In view of these, they are action oriented, with respect to providing support towards issues relating to sustainable peace, good governance, human rights, gender sensitive issues, development and prosperity (Hailey, 2000).

NGOs are considered by Martens (2002) as professionalized independent societal organization whose aim is to stimulate collective goals at the grass root, national or transnational levels.

Often these goals involve the promotion of full stakeholder participation, mutual learning, accountability, openness, and lasting sustainability. These unique advantages afford them the greatest power that other organizations lack. NGOs now influence policies and advance creativities that once were nearly exclusively the domain of governments and multinationals. In a related development, activities. Lloyd (2005) stated that NGOs have requirements to commit themselves for betterment of the targeted beneficiaries in conformity to the code of ethical conduct. They have the bond to be transparent, honest, accountable, and ethical, to disclose accurate and reliable information in the interest of the stakeholders. However, it is deduced from this assertion that sustainable management is a point of reference in developmental sectors.

Sustainable management can only be guaranteed when NGOs operate full functioning financial accounting control frameworks. In recent times, control frameworks instituted by some NGOs were not functioning to the fullest as Global Fund Audit (2011) reported. Many diverted funds to serve other concern outside the scope and work plans and there were cases of overstated expenses, inadequate documentation, and wasteful inventory management practices which were traceable to weak functioning control system instituted. To this end, establishing well-functioning internal control system actualizes goals and enhances sustainable management in NGOs in harmony with the stakeholders' interests. NGOs with well-functioning internal control system (ICS) are financially stable and tend to grow over the years as the donor agencies award to them arrays of projects for implementation to the targeted beneficiaries with the recommendations from the stakeholders.

1.1. Statement of Research Problem

In recent times, many NGOs had been blacklisted from bidding for new grants and many loss bids for awards of new projects in consequence of weak functioning internal control system instituted by their organizations as reported by Global Fund Audit (2011). Following to this development, fund mobilization, successful marketing patterns and sustainability of services in the humanitarian organizations rely greatly on how effective is the control system instituted. Stakeholders recommend NGOs with full functioning control frameworks for award of new grants considering the extents to which they actualize their goals, how impactful and lasting are their accomplishments in the lives of the targeted beneficiaries.

In addition to the foregoing development, some indigenous and transnational humanitarian organisations ceased from existence as a result of negative feedback that the targeted beneficiaries reported to the funding agencies as evidenced by poor service rendered by some NGOs. An in adequate ICS affects sustainability of the NGOs as the organizations tend to be financially unstable, renders poor and low quality service to the targeted communities and centres more on how to avoid prioritising employees' satisfaction and development in accomplishing the organizational objectives. It is in reference to that development that the present study aims to underscore the need for effective, efficient and realistic internal control system in the NGOs system of accounting financial

responsibilities. As a result of this, instituted sound ICS often work in partnership with governments and well to do individuals before close-out of the project, handed over to them for the services' solidification and sustainability. A well-functioning ICS enhances goal attainment in NGOs as control frameworks instituted are tailored towards enhanced service delivery to the targeted beneficiaries, give room for feedbacks on beneficial observations raised by the clients in the interest of the organization and in harmony with stakeholders' interests (Grobman, 2008).

1.2. Objectives of the Study

The general objective of this study is to examine how internal control system enhances sustainable management of NGOs in Nigeria. This study has the following specific objectives:

1. To establish how internal control system enhances goals actualization of NGOs in Nigeria.
2. To determine the extents to which internal control system strengthens sustainability of services.

2. LITERATURE REVIEW

NGOs have been variously defined in different ways by scholars. Martens (2002), NGO is a formal self-regulating societal organization whose primary aim is to promote collective goals at the national or transnational levels. In a similar way, Chalmer (2002) describes NGOs as civil organizations that are largely or totally free from government and which function as charitable or religious associations, mobilize private funds for development creativities and programmes, create awareness and influence policies in pursuit of accountable leadership and good governance as well as undertake arrays of projects that could change the standard of living of the targeted beneficiaries. Iriye (2004) described NGOs as voluntary, non-state, non-profit, nonreligious, and non-military associations. It is a self-regulating voluntary association of people acting together on a continuous basis for some collective goals other than achieving government office, making money or illegal activities. Bromideh (2011) defined NGOs as non-profit making, voluntary, service-oriented/development oriented organizations, either for the benefit of members (a grassroots organization) or of other members of the population (an agency).

However, Konteh (1999) argued that NGO is an association or group of people working independent of any external control with specific objectives and aims to accomplish tasks that are oriented to bring about desirable change in a given community or area or situation. In his view, NGOs are organizations not related to political parties, generally involved in working for aid, development and welfare of the targeted grass roots. Organization committed to the root causes of the problems trying to better the quality of life especially for the poor, the oppressed, the marginalized in urban and rural areas. NGOs have come to be involved not only in the fields quoted above, but also in social welfare, employment creation, skills training, economic development, environmental concerns, gender awareness and action, peace and human rights, and the informal economic sector. They have played a major role in highlighting the impact of national debt, structural adjustment and unemployment on the disadvantaged sectors of society. In

all these fields, much has been done by NGOs to pioneer new policies and practices and create a better public understanding and awareness of many evolving social, economic and environmental issues (Iriye, 2004).

To complement to these, Zahir (2004) further acknowledged the following as the roles of NGOs in nation building; development and positioning of infrastructures; supporting innovation, demonstration and pilot projects; simplifying communication; technical assistance and training; research, monitoring and evaluation; advocacy for and with the poor. In his view, NGOs nationally and transnationally indeed have a crucial role in serving and heartening governments into taking the actions to which they have given support in international forum. Increasingly, NGOs are able to push around even the largest governments. They are now essentially important actors before, during, and increasingly after, governmental decision-making sessions. The UN Secretary-General in 1995 said:

Non-governmental organizations are a basic element in the demonstration of the modern world. And their participation in international organizations is in a way an undertaking of the latter political legitimacy. On all continents non-governmental organizations are today continually increasing in number. And this development is indivisible from the aspiration to freedom and democracy which today animates international society. From the standpoint of global democratization, we need the participation of international public opinion and the mobilizing powers of non-governmental organizations.

Furthermore, Ngeh (2013) acknowledged corruption as the major impediment to humanitarian sectors in Nigeria. His assertion is justified as there is large scale misappropriation, larceny of funds (gifts and dues) and other unprogressively activities. The incidence of widespread corruption confines their scope of activities and impedes the growth of NGOs in Nigeria. It is interesting to know that many NGOs could not obtain grants to strengthen and sustain their activities, many that are awarded grants by donors are being asked to refund unallowable and ineligible expenses incurred for non-conformity to their approved budget.

More so, concept of internal control system fascinated considerable interest in all facets of life. Internal control includes all the entire processes and procedures instituted by management to ensure that its assets are safeguarded, resources are excellently utilized and that activities are conducted in harmony with the organization's laid down policies and procedures (Mawanda, 2008). However, internal control system is a measure that provides reliable financial reporting (Gray, 2008). Internal controls benefits organizations only if they are purposeful and effective as intended. Multiple definitions of internal controls are found in the literature. For the purpose of this study, however, the definition of Mawanda (2008) which considers internal control system from a multidimensional perspective is adopted. He defined internal control as measures and processes instituted by management of organizations generally to provide realistic assurance on how the organization's objectives are achieved with particular regards to operational efficiencies, efficacy and the level of amenability with applicable laws,

rules and regulations. He further considered the elements of effectiveness, efficiency of operations and compliance with rules and regulations as key objectives of internal control system.

In the same vein, Ntongo (2012) agreed to this assertion that sound internal control facilitates the accomplishment of objectives. However, to make more meaning, he categorized the controls into two main forms. First type is the accounting controls which are controls of safeguarding assets which eventually ensure accurateness in financial records. The second type accordingly, is the functioning or administrative controls and they are primarily considered to provide and develop operational efficiency and compliance to policies, laws and procedures. More so, it is noted that the existence of the controls alone cannot ensure the success of desired results unless it is collective with enforcement and periodic evaluation to assess the effectiveness. Ming and Wang (2009) wholly agreed with this statement but further established that the effectiveness of internal control systems in organizations endorses reliability of accounting records. In addition to the above mentioned arguments, an effective internal control system has the potential of inhibiting fraudulent activities, reduce errors and thereby ensure truthfulness of financial reports providing reasonable assurance to stakeholders. According to Committee of Sponsoring Organisations (COSO, 2013), internal control is a process, achieved by an entity's board of directors, management and other personnel, intended to provide reasonable assurance regarding the attainment of objectives in the following categories: Effectiveness and efficiency of operations, reliability of financial reporting, agreement with applicable laws and regulations. COSO (2013) stated the five elements of internal control that need to be employed and incorporated into the business procedures to ensure that the overall business ideas are met must be integrated in the management process. The five elements are control environment, risk assessment, control activities, information and communication and monitoring activities. COSO (2013) defined the control environment as the basis of all the other mechanisms of internal control and sets the tone of an organization, inducing the control consciousness of its people. Control environment factors include the integrity, ethical values and proficiency of the entity's people; management's philosophy and operating style; the way management allocates authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors.

Mawanda (2008) affirmed that the control environment is considered as the most noteworthy component around which all the others operate. His arguments stemmed from the fact that control environment bothers on 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 assigned them. 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. On the contrary, however, these arguments are flawed by factors such as laughable supervisory roles and supersede of controls which all lead to weakened controls. All organisations face variety of risks from external and internal sources that must be assessed.

A prerequisite to risk assessment is the establishment of objectives, linked at different levels and internally consistent (COSO, 2013). Risk assessment component deals with the critical evaluation of factors that affect the possibility of not achieving anticipated consequence (Ndungu, 2013). It is the identification and analysis of relevant risks to success of the objectives, forming a basis for determining how the risks should be managed (COSO, 2013). Because economic, industry, regulatory and operating conditions will continue to change, instruments are desirable to identify and deal with the special risks associated with the change. It is therefore imperative for management to establish and assess the risk level it can accommodate and for that matter ensures it achieve its goals. In line with this, management designs and operates satisfactory internal control to ensure efficient and effective use of resources and comply with procedures and policies.

COSO (2013) defines control activities as the policies and processes that help ensure management directives are carried out. Manwada (2008) describes control activities as basically policies, procedures and general rules an organization put in place to ensure that all directives set up by management are fully followed. They help ensure that necessary actions are taken to address risks to attainment of the entity's objectives. Control activities occur throughout the organization, at all levels and in all functions. They include a range of events as diverse as approvals, authorizations, verifications, reconciliations, assessments of operating performance, security of assets and segregation of duties. In theory, it is argued that one single person should initiate and complete transaction all by him or herself.

Information and communication is the aspect of the internal control fundamentals which involves that all apposite information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems turn out reports, containing operational, financial and compliance-related information, that make it possible to run and control the business (COSO, 2013). They deal not only with internally generated data, but also information about external events, activities and conditions required to informed business decision-making and external reporting. Effective communication also must occur in a broader sense, flowing down, across and up the organization. However, Ndungu (2013) argued that authenticating pertinent information is not enough but should be supported by effective communication within the entire organization. In other words, there should be broad communication channels and medium that ensures that information flows easily from top, down and across all sections in the entity (Badara and Siti, 2013). They also need to be operative communication with external parties, such as customers, suppliers, regulators and shareholders. According to Theophanis et al. (2011), information and communication is one of the most influenced machineries of internal control because of its standing and ability to underpin good working relationships at all levels in the organization.

Monitoring is the process that measures the quality of the organisations system's performance over time. Monitoring controls are controls designed with the primary aim of ensuring that the internal control systems putting place continue to work

as intended. This is achieved through continuing monitoring activities, separate evaluations or a combination of the two (COSO, 2013). Ongoing monitoring must occur in the course of operations. It must include consistent management and supervisory activities, and other actions personnel take in performing their duties. The scope and regularity of separate evaluations primarily depend on an assessment of risks and the effectiveness of ongoing monitoring procedures. Any insufficiency in the internal control should be reported to the appropriate level higher in the chain of command for corrective actions, with serious matters reported to top management and the board. Internal control is most effective when controls are built into the entity's infrastructure and is a part of the heart of the enterprise. Ineffective and overdue corrective responds from management reduces the credibility of the monitoring exercise.

Above all, performance has been defined in different ways by scholars in the past. Teelken (2008) in his view, performance measurement and management does not only serve as a contraption for planning to help assess their impact outcomes and outputs rather it serves as a vital instrument for inward feedback and learning. It appears to be the key means to effectively process and handle information in NGOs and to circulate it to the appropriate stakeholders such as targeted groups and communities, associates, donors and others. Performance measurement and management of NGOs is extremely important since it focuses on these organizations in the utilization of the performance information in their framework for decision making. Impliedly, management and assessment of performance is regarded as a pre-requisite for NGOs strategic planning for the purpose of functional improvement. In addition, it is linked with the budgetary system within NGOs since such organizations are seen to be fundraising-oriented. To complement to this assertion, performance measurement and management is vital in NGOs is the need to exhibit transparency as well as accountability to relevant stakeholders. Several researchers have provided a number of descriptions of performance measurement. Lindblad (2006) considered measurement of performance as the application of objectives, indicators and information to assess NGOs interventions and services. It is treated as the system for appraising employees, teams and the entire organization (Ferreira and Otley, 2009).

In another breadth, Miller (2007) sees performance measurement as an approach of consideration that evaluates a program's impact in terms of efficiency and effectiveness. Carman (2007) is of the opinion that, measuring performance involves a systematic approach of evaluating a programme's outputs, inputs and impacts. Acquisition of the relevant and needed resource for survival is not the sole perspective of measuring NGOs performance.

More so, Kareithi et al. (2012) stated that the fundamental objective of these NGOs is targeted at the desired goals by their total beneficiaries reached and the improvement in their various communities. Consequently, the assessment of such organizations should primarily be evaluated on how efficient and effective they have been in achieving these specific social goals. Generally, NGOs appraise their performance by establishing performance indicators and then continue to collect information related to such

indicators. The most common indicators of performance used by NGOs integrate effectiveness, fundraising, costs, satisfaction of beneficiaries as well as efficiency (Carman, 2007). Teelken (2008) applied four main performance indicators to assess the operation of NGOs and these are efficacy, economy, efficiency and effectiveness. Moreover, Benjamin and Misra (2006) stated that, in assessing NGO performance, efforts should focus on four main indicators which are inputs, outputs, outcomes and impacts. The relationship that exists between inputs used and outputs achieved is efficiency; however, effectiveness is seen as a measure used in determining up to what degree is an organization achieving its intended goals and objectives. Furthermore, inputs indicators track a project inputs such as staff, funds and duration, while the outputs indicators refer to results obtained from the use of a project's inputs which are basically related to the number of beneficiaries served and the number of providers as against the intended objectives of the program.

Niven (2008), in his view, beneficiaries' satisfaction can be evaluated by: Access, timeliness, availability, and selection provide another vital mean for evaluating NGOs performance. Impliedly, donor agencies can actualize this through tracking and surveillance techniques at intervals. More so, donor agencies can as well adopt beneficiary surveys and assessments in measuring outcomes and impacts of a project. Goal attainment in ideal context, it has to do with the effectiveness of an organization towards achieving its stated objectives over a period of time and organizational impacts on the lives of targeted group of beneficiaries as argued by Hailey (2000). In his view, NGOs will be effective only if they actualize their goals, manage the organization prudently and responsive to the environment, networks and partnership. Sustainability is viewed by Lindquist (2007) as a measure of an organization's ability to fulfil its mission and serve its stakeholders overtime. Better service delivery is the most significant and enduring strategy in ensuring survival of organizations and a fundamental route to business excellence and development (Lindquist, 2007). It is measured in term of financial (that is sustainability can be gauged by an organization's net income, liquidity and solvency), organizational sustainability (the ability of the organization to secure and manage sufficient resources to enable it fulfil its mission effectively and consistently over time without excessive dependence on any single funding source) and sustainability of services (ensuring the continuation of services after the close-out of the projects).

In addition, Niven (2008) stated that partnership and quality are considered to be important indicators often used in measuring NGOs performance in the society. In evaluating partnership quality, the concentration is on the number of partners, their significance to the field of NGO and their satisfaction. The quality is assessed by the satisfaction of donors', innovativeness of services and the application of international standards of quality. The efficiency of fundraising is considered a key variable that is most mentioned when referring to financial performance of NGOs.

2.1. Theoretical Framework

This study is anchored on Institutional Theory, Reliability Theory and Stakeholders Theory Institutional Theory. Fargoty (1996)

defined reliability theory an organization is designed and functions to meet social expectations in so far as its operations are visible to the public. Therefore organizational internal operations, which are often complex and difficult to identify, may take second place to the issue of external legitimacy. Fargoty (1996) observes that scrutiny by outsiders can be avoided if the right structures are adopted by organizations. Loose technological coupling enables organizations to show success in external problems whilst allowing flexibility in operational processes. Thus the institutions should be ready to meet the high cost of adopting various technologies in the internal audit department and ensure that the staffs are trained in order for the department to operate efficiently.

Reliability theory describes the likelihood of a system completing its expected function during an interval of time (Gavrilova, 2001). It was formerly a tool used to help nineteenth century machine insurance and life insurance companies in computing cost-effective rates to charge their customers. According to the reliability theory, an internal control system comprises components that are consistent and each component, these needs to be a defined measure of success. As such, the state of component is determined by whether the component "successful" or "not successful." The reliability of a component is defined as the chance of the component being in the "success" state. In addition, the reliability of the entire internal control system is a binary combination with two possible value "success and failure." This study will consider the part of the reliability theory which relates the internal control system to component reliabilities. Impliedly, a well instituted internal control system ensures that grants awarded to NGOs are expended with strict adherence to the contractual agreement between Donor agencies and NGOs. On contrary, ineffective ICS gives room to mismanagement of grants and related practices. Stakeholder theory states that an organization exists to generate value to its stakeholders. A stakeholder is any group or individual who is affected by the accomplishment of the firm's objectives. The definition was formulated from the base that a modern corporation is affected by a large set of interest groups classified as either primary stakeholders or secondary stakeholders (Freeman, 2004). Primary stakeholders include shareholders, employees, customers, government, suppliers and managers. Secondary stakeholders include the media and the general public. Corporate governance is the system by which companies are governed, controlled and directed. It is concerned with holding balance between social and economic goals and individual and communal goal.

3. METHODOLOGY

This study adopted descriptive survey and cross sectional data to examine the internal controls and performance in NGOs. The selection of survey design over other research methods was determined by the assertion of Saunders (2011) that survey is an appropriate and common strategy in business which is highly economical means of analyzing a large amount of data. The population of the study comprised all the registered NGOs implementing projects in Nigeria. Corporate Affairs Commission (CAC) as at March 2017, had registered 96,842 NGOs of which 32,358 had implemented projects in North-West Nigeria. The study adopts multi-stage sampling techniques. Simple random

sampling was used to select 44 national and transnational NGOs which implementing projects to the targeted beneficiaries in North-West Nigeria. Purposive sampling was adopted in selecting eight respondents from each of the 44 sample NGOs. This was done to ensure that only experienced staffs with relevant information were considered to provide data that would be all-inclusive to gain better perception into the problem. Stratified random sampling further explained the category of respondents into the staff from finance, internal audit, operation, top management teams and other stakeholders who have vast knowledge about internal control system in NGO.

To this end, a sample size of 44 NGOs was considered in which eight respondents was chosen from each organisation (one procurement and logistics officer, one senior accountant, one compliance officer, a state team leader, a finance/admin manager, a vendor, one anchored person of a site covered by each organization with a beneficiary of the project from the targeted communities). However, the sample size of the study was derived using sample selection formula known as Taro Yamane Slovin's formula stated below:

$$n = \frac{N}{1 + N(e)^2}$$

Where n is the desired sample size

N-is the total population of NGOs implementing array of projects in North-West Nigeria for the periods 2007-2016

e-is the chance of random error or maximum acceptable margin of errors as determined by the researcher (15%)

1-is a theoretical or statistical constant

$$n = \frac{32358}{1 + 32358(0.15)^2}$$

~n= 44

However, Table 1 represents respondents or sections selected in the research:

A structured questionnaire was the main research instrument in this study. The questionnaire was adapted from the relevant issues emanated from studies reviewed, discussion with the professionals in the field. This instrument is more suitable as earlier studies on internal controls and performance in NGOs such as Michina (2011), Ntongo (2011), Bongani (2013), Ayom (2013), Etengu and Margaret (2016) among others considered questionnaire for data collection. A pilot study was conducted on 45 respondents from four selected NGOs in Sokoto State to test the validity and reliability of the questionnaires towards generating the required data for analysis to achieve the stated objectives of the study.

The structured questionnaire was considered in a way to provide vibrant answers to the research objectives of this study. It contained a set of questions classified into two major sections; section "A" and section "B." Section "A" presented questions on bio-data of the respondents such as: Age, academic qualification and working experience of the respondents. The inclusion of these variables is indispensable as they aided in classifying the respondents properly as well as in analysing their responses. Section "B" covered questions on the effectiveness of internal controls and performance in NGOs. These are designed predominantly to provide information for analysing the objectives. Respondents' opinions to these questions were required through 5-point Likert scale format which is a psychometric scale commonly used in questionnaires, and it is the most extensively used scale in survey research. The categories being tested here is strongly agreed/very adequate, agreed/adequate, undecided/not sure, disagreed/fairly adequate and strongly disagreed/inadequate.

A total of 352 questionnaires were administered personally and assisted by research assistant who simultaneously helped in retrieving the completed questionnaires from the respondents. This method was adopted as it has the advantages of retrieving all the questionnaires administered in a relatively shorter period of time. A total of 4 weeks was used to administer the questionnaires where, 2 weeks was for the distribution and another 2 weeks for retrieval. 321 questionnaires were retrieved from the field survey representing 91% of the total questionnaire administered. The analysis is divided into both descriptive and empirical analysis. The descriptive analysis employs the use of tables, percentages and charts to describe the characteristics of the responses in the questionnaire while empirical analysis employs multiple regression (ANOVA) with the use of Statistical Package for Social Sciences (SPSS) v23. The test was 2 tailed and significant P value was set at < 0.05.

The normality of the data distribution was assessed by examining the histogram, normality plot and normality scatter graph. The Cronbach alpha computation which is one of the most widely used methods of examining internal consistency (Galvin et al., 2006), was employed in this study. Cronbach alpha scores range from 0.00 to 1.00, with values at or above 0.75 generally considered to indicate adequate internal consistency reliability when one scale is involved (Galvan et al., 2006) or 0.7 or higher when five or more subscales are involved. All the study variables returned alpha values >0.7 as shown in Table 2 and were as such deemed reliable.

The econometric model specification below developed by the researcher was used in regression equation to establish the relationship that exists between the dependent variable and the

Table 1: Detail of respondents' category to be employed in the research

Respondent category	Designation	Total respondent
Operation section	Procurement and logistics officer	44
Finance section	Senior accountant	44
Internal audit section	Compliance officer	44
Top management teams with other stakeholders	State team lead, finance and admin manager, executive director (anchored person of a site covered by each NGOs), a vendor with a beneficiary from the communities	220
Total respondents		352

Source: Field survey (2017)

independent variable (see for instance (Rafindadi, 2016; Rafindadi and Ozturk, 2016). The econometric model specification below was used in regression equation to capture the relationship between internal control system and performance (goal attainment and. The empirical model specification was as follows:

$$\text{Goal} = \beta_0 + \beta_1 A_1 + \beta_2 A_2 + \beta_3 A_3 + \beta_4 A_4 + \beta_5 A_5 + u \quad \text{equation 1}$$

$$\text{Sustainability} = \beta_0 + \beta_1 A_1 + \beta_2 A_2 + \beta_3 A_3 + \beta_4 A_4 + \beta_5 A_5 + u \quad \text{equation 2}$$

Where goal represents goal attainment while sustainability implies sustainability of services in NGOs. A1 represents control environments, A2 connotes control activities, A3 is the risk assessment, A4 represents information and communication, A5 is the monitoring activities, $\beta_1 - \beta_5$ = the coefficient of regression, β_0 = constant parameter or intercept u = error term or disturbance term.

4. ANALYSIS

Table 3 presents analysis based on age, qualification and working experience of the respondents. Details of the respondents' demographics was noteworthy to this study as it confirmed respondents' ability to provide data that was comprehensive in attaining robust result. The overall average age of the respondents in the sample NGOs had 2.184 mean with standard deviation (SD) of 0.332 implying that majority of the respondents are adults who can give impartial response to any survey administered on them. This was justifiable as majority of the respondents fall within age brackets 30 and above representing 93% of the survey.

Table 2: Reliability test for variables

Cronbach's alpha	ICS	Goal	Sustainability
	0.755	0.740	0.718

Source: SPSS output version 23

Table 3: Summary statistics on demographic characteristics of the respondents

Descriptive statistics	Age	Qualification	Working experience
Mean	2.184	2.103	2.114
Standard deviation	0.332	0.288	0.297
Skewness	0.150	0.033	0.096
Kurtosis	0.052	0.113	0.073
Minimum	1	1	1
Maximum	3	3	3
Range	2	2	2

Source: SPSS output version 23

Table 4: Descriptive results of dependent and independent variables

Variables	Minimum	Maximum	Observation	Mean±SD	Skewness	Kurtosis
Control environment	1.18	4.0	320	3.25±0.289	-0.703	0.071
Control activities	1.25	4.0	320	3.31±0.322	-0.697	0.264
Monitoring activities	1.00	4.0	320	3.19±0.231	-0.845	0.842
Information& communication	1.00	4.0	320	3.05±0.331	-0.550	-0.317
Risk assessment	1.00	4.0	320	3.11±0.260	-0.697	0.421
Goal attainment	1.57	4.0	320	3.31±0.412	-0.474	-0.548
Sustainability	1.43	4.0	320	3.26±0.296	-0.681	0.439

Source: SPSS output version 23. SD: Standard deviation

Respondents are in the most prolific age brackets of their life and are reasonably experienced.

In addition, overall mean qualification of the respondents was 2.103 with SD of 0.288 implying that majority of the respondents (89%) hold Bachelors, Masters/PhD degrees respectively which justified that sample NGOs have adequate experienced personnel that are in better position to implement internal control system in the sample organization based on their level of education. More so, the overall mean of 2.114 with SD of 0.297 showed that the majority of the respondents have vast experience and have adequate knowledge and information about the operation of the NGOs. The survey recorded that 78% of the respondents have 3 years and above working experience with selected NGOs. Impliedly, the selected NGOs have experienced staff that can provide vibrant information about the state of the internal controls in an organization.

Table 4 indicates that the dependent variables of goal attainment and sustainability of services have overall means of 3.31 and 3.26 respectively. Impliedly, goal attainment and sustainability can form basis for measurement of performance in NGOs as evidenced by high mean indicating that the variables bear respective proportions in the performance determination. More so, Table 4 recorded high mean of 3.25, 3.31 for control environment and control activities. Information and communication, risk assessment with monitoring activities recorded low means of 3.05, 3.11 and 3.19 respectively. Hence, it is obvious facts from Table 4 that the risk assessment, monitoring activities with information and communication mechanisms are not adequately functioning as evidenced from the survey.

Table 5 shows the responses from the survey. Respondents rated all internal control mechanisms outlined in Table 4 adequate with high mean as indicated in Table 5 except staff welfare and development, effective communication, documentation and filling, tax practices and petty cash practices which were rated low as evident by low means of 3.02, 3.04, 3.06, 2.91 and 2.81 respectively. The implication for these low mean in staff welfare and development is that the employees in such organizations will be demotivated as they will not fully committed or could even leave for sisters' organizations where attractive pay packages and staff development are prioritized.

The findings from this study is related to the studies of Olatunji (2009), Charles (2011) and Muraleetharan (2013) whose studies on internal controls revealed poor welfare and training of staff as one of the findings. The survey also revealed that some NGOs

are experiencing ineffective communication as evidenced by low mean indicated in Table 5. This affects the performance of NGOs as their deliverables will not be accomplished before timeline and this result to poor service delivery to the targeted beneficiaries. Moreover, respondents' opinion through survey has shown that some NGOs have challenges in the area of documentation. That is inadequate supporting documentation as evidenced by the results of the respondents indicated in Table 5. This finding was in line with Global fund audit report (2011). Above all, respondents' opinions to the adequacy of internal control systems in their organizations indicated that the control frameworks were adequate as justified by overall mean of 3.21 shown in Table 5.

Table 6 presents the values diagonally on the matrix in an account stream of one all through implying that each variable is perfectly correlated with itself. The table shows that internal control system is positively correlated with goal attainment and sustainability of services. Impliedly, an increase in internal control mechanisms will result to increase in goal attainment and sustainability of services as evidenced by the presence of very strong positive relationship between the variables. In summary, Pearson correlation values obtained for the variables in Table 6 indicate that there exist positive significant relationship (2 tailed) of $0.00 < 0.05$.

$$\text{Goal} = \beta_0 + \beta_1 A_1 + \beta_2 A_2 + \beta_3 A_3 + \beta_4 A_4 + \beta_5 A_5 + u \quad \text{equation 3}$$

$$\text{Goal} = 0.340 + 0.659 A_1 + 0.265 A_2 + (-0.209) A_3 + 0.301 A_4 + 0.625 A_5 + u \quad \text{equation 4}$$

Model 1 shows the impact of each internal control mechanisms highlighted in Table 6 above which can be obtained by the absolute

Table 5: Assessing adequacy of internal control system in NGOs

S/N	Measures	Mean±SD	Remarks
1	Written financial policies	3.37±0.66	Adequate
2	Procurement policies and procedures	3.41±0.59	Adequate
3	Human resources practices	3.34±0.65	Adequate
4	Logistics policies	3.16±0.72	Adequate
5	Petty cash practices	2.87±0.65	Adequate
6	Organization structure	3.30±0.69	Adequate
7	Risk management assessment practices	3.11±0.66	Adequate
8	Inventory management practices	3.22±0.73	Adequate
9	Management philosophy and operation style	3.11±0.72	Adequate
10	Assignment of authority and responsibilities	3.22±0.77	Adequate
11	Documentation and filing system	3.06±0.76	Adequate
12	Payment and banking	3.25±0.54	Adequate
13	Vehicle fleet management	3.24±0.64	Adequate
14	Bank reconciliation statement preparation and financial report	3.49±0.67	Adequate
15	Staff welfare and development.	3.02±0.79	Adequate
16	Tax practices	2.91±0.89	Adequate
17	Effective communication	3.04±0.83	Adequate
18	Measure for non-compliance and its applicability	3.19±0.80	Adequate
19	Internal review and external audit	3.19±0.79	Adequate
	Overall mean and SD	3.21±0.68	Adequate

Source: Field survey, 2017. SD: Standard deviation

value of the Beta. 1% change in the standardized regression coefficient will result to about 1% change in goal attainment. Impliedly, a unit increase in any of the predictor variables of A1, A2, A4 and A5 results in increase in Goal attainment in NGOs at 0.659, 0.265, 0.301 and 0.625 respectively. A3 has negative relationship with goal attainment.

The implication of this is that a 1% decrease in risk assessment in NGOs will result to 0.209 increase goal attainment implying that there exists negative relationship between risk assessment and goal attainment in NGOs. However, it is obvious facts that P-values of the projected parameters above fall below the threshold of 0.05 critical value set by the researcher except for A4 (0.08) which is not significant at 0.05. Hence, coefficient for all the predictor variables are in the expected direction implying that they are all significant at 10% confidence level. In conclusion, it can be established that the overall model is well fitted as evidenced by estimated result of the regression analysis presented in Table 7 which shows the (R²).726 for goal attainment. Impliedly, the predictor variables (internal control systems) explain about 72.6% variations in the observed variable (goal attainment). Thus goal attainment in NGOs in the studied area is determined to the tune of 72.6% by internal control system. This connotes that other variables of 27.4% that explain goal attainment in NGOs are not considered in the study.

The Durbin Watson statistic of 2.204 indicates that there is no problem of serial correlation in the regression model. This is a case of positive serial correlation. The p-value of the estimated model (0.000) as given in Table 7 is less than the critical value (0.005) which implies that the explanatory variables as a whole can jointly predict goal attainment (explained variable). The implication is that as a single variable may not be significant to predict goal attainment but when it is combined with other measures can jointly influence and predict the dependent variable (goal attainment).

However, multi-collinearity which is often present in cross-sectional data (Rafindadi and Kondo, 2018; Rafindadi and Ogidan, 2018) seems to be non-existent in the model as evidenced in Table 7 multi-collinearity occurs when two or more predictors (independent variables) in a model are highly correlated so that they provide redundant information about the response (Rafindadi and Yusof 2014a; Rafindadi and Yusof 2014b; Rafindadi and Yusof 2014c). The variance inflation factor (VIF) measures the effect of the other independent variables on a regression coefficient. It tests

Table 6: Correlation matrix of the variables

Variables	Internal controls	Goal attainment	Sustainability
Internal controls			
Pearson correlation	1		
Sig. (2-tailed)			
N	320		
Goal attainment			
Pearson correlation	0.876**	1	
Sig. (2-tailed)	0.000		
N	320	320	
Sustainability			
Pearson correlation	0.884**	0.881**	1
Sig. (2-tailed)	0.000	0.000	
N	320	320	

Source: SPSS Output Version 23

whether each of the dimensions of ICS exert independent influence on goal attainment, proper accountability, quality financial reporting and sustainability of services in NGOs. For tolerance statistics generally, values below 0.20 are considered problematic where as for the VIF, a value higher than 10 indicates multi-collinearity problem (Chugtai, 2006; Pallet, 2008). Tables 7 and 8 show the details of the tolerance and VIFs for the predictors of goal attainment, proper accountability, quality financial reporting and sustainability of services in NGOs. Admittedly, there is little sign of multi-collinearity as evidenced in the mentioned Table 7.

Model 4 shows the impact of each internal control mechanisms highlighted in Table 8 which can be obtained by the absolute value of the Beta. 1% change in the standardized regression coefficient will result to about 1% increase in sustainability of services in NGOs. Impliedly, a unit increase in any of the predictor variables of A1, A2, A3, A4, A5 results in increase in Sustainability of services in NGOs at 0.465, 0.172, 0.106, 0.026 and 0.201 respectively. Hence, it is interesting to know that P-values of the projected parameters above fall below the threshold of 0.05 critical value set by the researcher except for A4 (0.164) which is not significant at 0.05. This implies that coefficient for A1, A2, A3, A5 are in the expected direction implying that they are all significant at 0.05 except A4.

Furthermore, as shown in Table 8, R² value indicates that 79.60% of variations in the sustainability of NGOs are caused by internal control system. Impliedly, internal control system has a positive

impact on the sustainability of NGOs. The remaining 20.40% variation in sustainability of NGOs is caused by other factors not captured in this study. Moreover, F-test is a test of significance of R². In other words, it shows whether there is a significant relationship between the observed variable (sustainability of NGOs) and predictor variables (A1-A5). F-statistic also in relation to the F-significant tells us whether the variable in the model bring significant information (Rafindadi and Yusof, 2013a; Rafindadi and Yusof 2013b; Rafindadi and Yusof 2013c). In other words, it is a test of the models reliability in predicting and explaining the dependent variable by the independent variables. The overall statistical significance of the model is satisfactory as F* is 244.95. Please see also Appendix I, for other results of the descriptive statistics of individual model and Appendix II for the ANOVA estimation results and the variables reliability charts. While in Appendix III the sample questionnaire distributed to respondents was presented in that section.

$$\text{Sustainability} = \beta_0 + \beta_1 A_1 + \beta_2 A_2 + \beta_3 A_3 + \beta_4 A_4 + \beta_5 A_5 + u \quad \text{equation 2}$$

$$\text{Sustainability} = 0.289 + 0.465A_1 + 0.172A_2 + 0.106A_3 + 0.026A_4 + 0.201A_5 + u \quad \text{equation 2}$$

5. CONCLUSION AND RECOMMENDATIONS

Based on the findings of the study, which discovered the existence of significant positive relationship between internal

Table 7: Variance decomposition analysis (predictors of goal attainment)

Model 1	Unstandardized coefficients		Standardized coefficients	t-value	Significant	Collinearity statistics	
	B	Standard error	Beta			Tolerance	VIF
(Constant)	0.340	0.032		10.603	0.000		
Risk assessment (A3)	-0.21	0.028	-0.011	-50.385	0.020	0.31	3.23
Information and communication (A4)	0.301	0.037	0.002	3.635	0.080	0.65	1.54
Control activities (A2)	0.265	0.049	0.269	5.452	0.000	0.23	4.35
Monitoring activities (A5)	0.625	0.033	0.030	3.752	0.023	0.12	8.33
Control environment (A1)	0.659	0.043	0.742	15.372	0.000	0.02	50.00
R ² : 0.726							
Adjusted R ² : 0.722							
F*: 166.792							
Significant change: 0.000							
Durbin-Watson: 2.204							

Source: SPSS output version 23. VIF: Variance inflation factor

Table 8: Variance decomposition analysis (predictors of sustainability)

Model 1	Unstandardized coefficients		Standardized coefficients	t	Significance	Collinearity statistics	
	B	Standard error	Beta			Tolerance	VIF
(Constant)	0.289	0.035		8.345	0.000		
Risk assessment (A3)	0.106	0.024	0.128	4.359	0.000	0.31	3.23
Information and communication (A4)	0.026	0.019	0.034	1.396	0.164	0.65	1.54
Control activities (A2)	0.172	0.052	0.169	3.270	0.001	0.23	4.35
Monitoring activities (A5)	0.201	0.036	0.232	5.612	0.000	0.12	8.33
Control environment (A1)	0.465	0.046	0.507	10.047	0.000	0.02	50.00
R ² : 0.796							
Adjusted R ² : 0.793							
F*: 244.959							
Significant change: 0.000							

VIF: Variance inflation factor

control and goal attainment, as evidenced by how a 1% change in the standardized regression coefficient will result to about 1% change in Goal attainment. Impliedly, a unit increase in any of the predictor variables under study will lead to a negative relationship with Goal attainment. In addition to that, the study discovered that there exists negative relationship between risk assessment and goal attainment in NGOs. Similar to the foregoing trend, a 1% change in the standardized regression coefficient will result to about 1% increase in sustainability of services in NGOs. Impliedly, a unit increase in any of the predictor variables used in the study will result in the corresponding increase in sustainability of services in NGOs. Following to this development, it is possible to argue and conclude that, any observed variations in the sustainability of NGOs in terms of efficient management and good service delivery are seemingly caused by the good or bad of that NGOs established internal control system. Impliedly, internal control system has a positive influence on the sustainability as well as the effective and efficient performance of NGOs in North western Nigeria.

From the foregoing development, the study conclude that, (i) no NGO should be awarded any project without providing a certificate for a careful assessment of its internal control structure that is carried out by an independent and qualified personnel or organisation and these must be duly witnessed by a standing guarantor or clergy man ie. highly respected individual in a society or government agency who will at later period be held responsible in the event of any shortcomings from that matter under consideration. (ii) all NGOs should provide a certificate of risk assessment profile of themselves for the past 10 years minimum before any project can be awarded to them. (iii) all awarded project with respect to a particular community region or groups, segment, area, or terrain should have to be notified to the existing leader of that community upon whom should be the careful monitoring of how, when, where and in which location is the projected is to executed and the physical auditing of that project should as well rest on the approved leaders of the community or the society in which funding is allocated to. Similar action should be undertaken by government regulatory agencies where they exist and the donor institutions as well (iv) NGOs who are awarded a particular grant should sign an official undertaking on the repercussion of non performing project and should contain stiffer penalty on the side of the donor agencies to the NGOs in addition to that the government should as much as possible expedite the initiation of law that will tantamount to an established jail term. In order to ensure careful and efficient service delivery, Key law enforcement agencies of that country should be included among the monitoring team of any project awarded.

In line with the findings and conclusions of the study, the following recommendations were made: Staff welfare and development should be given more preference by NGOs' players as it ensures that employees are committed in carrying out their responsibilities, prevents them from fraud and other mismanagement practices. Inconsequence, this will ensure that the donor agencies goals are actualized. Similar to that, donors and funding agencies should strengthen the evaluation processes the more through periodic audit and on spot assessment by visiting major players as this will

assist them in ascertaining current state of the grants. Beneficiary communities and stakeholders should participate actively in the grants implementation as this will make them hold NGOs implementing the projects within their community answerable if they refused to render the agreed support package.

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APPENDIXS

Appendix I

Table 1: Descriptive statistics

Measurement	N	Range	Minimum	Maximum	Mean±SD	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Standard error
Age	320	2.00	1.00	3.00	2.1844±0.33152	0.150	0.136	0.052	0.272
Qualification	320	2.00	1.00	3.00	2.1031±0.28876	0.033	0.136	0.113	0.272
Working experience	320	2.00	1.00	3.00	2.1140±0.29714	0.096	0.136	0.007	0.272
Valid N (listwise)	320								

SD: Standard deviation

Table 2: Descriptive statistics

Variables	N range	Minimum	Maximum	Mean±SD	Skewness	Kurtosis	
Control environment	320	2.82	1.18	4.00	3.2469±0.28955	-0.703	0.071
Control activities	320	2.75	1.25	4.00	3.306±0.32187	-0.697	0.264
Monitoring activities	320	3.00	1.00	4.00	3.1922±0.23093	-0.845	0.842
Information and communication	320	3.00	1.00	4.00	3.0469±0.33101	-0.550	-0.317
Risk assessment	320	3.00	1.00	4.00	3.1063±0.26027	-0.697	0.421
Goal attainment	320	2.43	1.57	4.00	3.3069±0.41232	-0.474	-0.548
Accountability	320	2.74	1.26	4.00	3.3215±0.44087	-0.750	0.357
Finanacial reporting	320	2.73	1.27	4.00	3.3884±0.49196	-0.891	0.687
Sustainability	320	2.57	1.43	4.00	3.2595±0.29624	-0.681	0.439
Valid N (listwise)	320						

SD: Standard deviation

Table 3: Correlations

Variables	Internal controls	Goal attainment	Accountability	Financial reporting	Sustainability
Internal controls					
Pearson correlation	1	0.876**	0.876**	0.868**	0.884**
Sig. (2-tailed)		0.000	0.000	0.000	0.000
N	320	320	320	320	320
Goal attainment					
Pearson correlation	0.876**	1	0.888**	0.876**	0.881**
Sig. (2-tailed)	0.000		0.000	0.000	0.000
N	320	320	320	320	320
Sustainability					
Pearson correlation	0.884**	0.881**	0.883**	0.869**	1
Sig. (2-tailed)	0.000	0.000	0.000	0.000	
N	320	320	320	320	320

**Correlation is significant at the 0.01 level (2-tailed)

Table 4: ANOVA^a

Model 1	Sum of squares	Df	Mean square	F	Significant
Regression	27.232	5	5.446	166.792	0.000 ^b
Residual	10.253	314	0.033		
Total	37.486	319			

a. Dependent variable: Goal attainment
a. Predictors: (Constant), information technology and communication, monitoring activities, control activities, control environment, risk assessment

Coefficients ^a		Model 1	
(Constant)	0.340	0.032	10.603
Control environment	-0.209	0.028	-5.385
Monitoring activities	0.301	0.037	3.635
Control activities	0.265	0.049	5.452
Risk assessment	0.625	0.033	3.752
Information and communication	0.659	0.043	15.372

a. Dependent variable: Goal attainment

Model summary ^b		Model 1	
R	0.892 ^a	R ²	0.796
Adjusted R ²	0.793	Standard error of the estimate	0.16754
F Change	244.959	Change statistics	
df1	5	df1	5
Significant F Change	0.000	Significant F Change	0.000
Durbin-Watson	2.330		

a. Predictors: (Constant), information technology and communication, monitoring activities, control activities, control environment, risk assessment
b. Dependent variable: Goal attainment

ANOVA ^a		Model 1	
Sum of squares	df	Mean square	F
Regression	34.380	6.876	244.959
Residual	8.814	0.028	
Total	43.194		

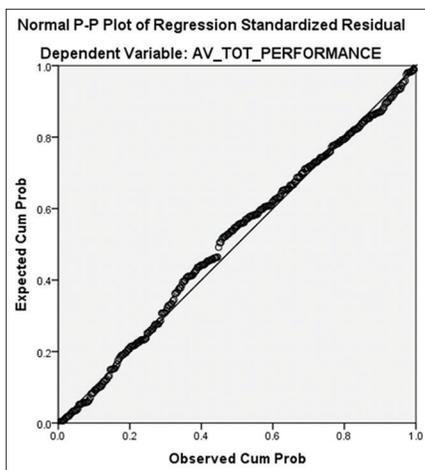
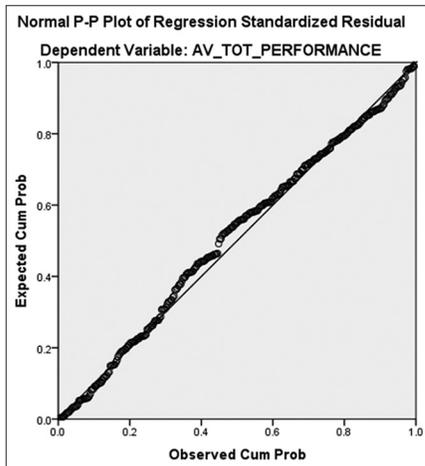
a. Predictors: (Constant), information technology and communication, monitoring activities, control activities, control environment, risk assessment
b. Dependent variable: Sustainability

Coefficients ^a		Model 1		Collinearity statistics		
Unstandardized coefficients	B	Standard error	T	Significant	Tolerance	VIF
	Beta					
(Constant)	0.288	0.095	3.021	0.003		
Control environment	0.495	0.029	16.897	0.000	0.31	3.23
Monitoring activities	-0.032	0.013	-2.467	0.014	0.65	1.54
Control activities	0.301	0.028	10.929	0.000	0.23	4.35
Risk assessment	-0.055	0.169	-0.326	0.745	0.12	8.18
Information and communication	0.200	0.169	1.183	0.238	0.02	50.31

a. Predictors: (Constant), information technology and communication, monitoring activities, control activities, control environment, risk assessment
b. Dependent variable: Sustainability

VIF: Variance inflation factor

Appendix II: Normality test



Appendix III: Questionnaire

Part A: Bio-Data

1. Age Brackets: Under 30 years { } 30-40years { } 41years and above { }
2. Highest Qualification: O'level { } OND/NCE { } HND/BSc { } MSc/MBA/Ph.D. { }
3. Working Experience with NGOs? 1 – 2 years { } 3 -6 years { } Over 6 years { }.

Part B

Instruction: Kindly use the under listed key to answer the questions in part B of this part

Key:

5	Very adequate/strongly agreed
4	Adequate/agreed
3	Undecided/not sure
2	Fairly adequate/disagreed
1	Inadequate/strongly disagreed

General Objective: Assessing how adequate is internal control system of NGOs

How will you rate the following internal control mechanisms in your organization?

Measures	5	4	3	2	1
1 Written financial policies					
2 Procurement policies and procedures					
3 Human resources practices					
4 Logistics practices					
5 Petty cash policies					
6 Organization structure					
7 Risk management assessment practices					
8 Inventory management practices					
9 Management philosophy and operation style					
10 Assignment of authority and responsibilities					
11 Documentation and filing system					
12 Payment of consultants					
13 Vehicle fleet management					
14 Preparation of annual report					
15 Staff welfare					
16 Tax practices					
17 Effective communication					
18 Measure for non-compliance and its applicability					
19 Internal audit					
20 External audit					
Objective 1: Determining how internal control system enhances goal attainment in NGOs					
21 Programs in your organization effectively and efficiently work towards achieving its stated mission					
22 Member 'staffs provide prompt and timely service to the targeted beneficiaries. their observations are					
23 The organization regularly seeks feedback on its activities from project beneficiaries as well as the stakeholders					
24 Clients are fully satisfied with services rendered by your organization					
25 The organization financial information and governance structure activities are open and accessible to public scrutiny					
26 Staff and consultants adhere strictly to the organizational policies and procedures.					
Objective 2: Determining extents to which internal control system affects sustainability of NGOs					
27 Organizations with diversified fund raising efforts and successful marketing scheme grow and financially stable after the primary funding is withdrawn					
28 Employees' satisfaction in the organization ensures projects being implemented in a sufficient manner					
29 Sustainability efforts in your organization remain in harmony with the stakeholders' interest.					
30 Better service delivery to the targeted population is a major determinant in sustainability of the humanitarian organizations					
31 Organizations with formidable control framework do partner with the government and well to do individuals before close-out of their projects for system strengthening and sustainability of services					
32 Internal control system has significant effects on sustainability of Non-Governmental organizations					
33 Stakeholders recommend organizations with good control frameworks to the donor agencies for awards of grants					