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Integrating Tax Compliance, Internal Controls, and Standard Operating Procedures in Community-Serving and Growth-Stage Organizations: Building a Unified Operational-Control Framework

Tariro Lyan Nhemachena ^{1,*}, Ashley Munashe Shambare ², Delin Kufandada ³, Evans Chingezi ⁴, Takudzwa Taanisa ⁵, Pascal Gbang Yelduora ⁶, Blessing Chawatama ⁷ and Munashe Naphtali Mupa ⁸

¹ George Washington University,

² Bentley University,

³ Illinois State University,

⁴ American University,

⁵ Arizona State University,

⁶ Park University

⁷ Brandeis University

⁸ Hult International Business School

Tariro Lyan Nhemachena ORCID: 0009-0006-2532-6623

Ashley Munashe Shambare, ORCID: 0009-0003-8458-1825

Delin Kufandada, ORCID: 0009-0009-3675-4959

Evans Chingezi, ORCID: 0009-0006-8524-4355

Takudzwa Taanisa, ORCID: 0009-0005-9228 9191

Pascal Gbang Yelduora, ORCID: 0009-0007-7010-2175

Blessing Chawatama, ORCID: 0009-0006-8520-2390

Munashe Naphtali Mupa, ORCID: 0000-0003-3509-867X

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Abstract

Community-serving organizations and growth-stage companies are faced with a heavy financial strain, can work with limited resources, and have to cope with a complex set of regulations with understaffed administrative staff. The article introduces an integrated operational-control system that incorporates tax compliance, internal controls, and role-based standard operating procedures (SOPs) within a single and unified structure. The model is based on the COSO Internal Control Integrated Framework, but within resource-constrained environments, it has five interdependent components: a centralized tax calendar, integrated payroll processes, standardized documentation practices, independent bank reconciliations, and a version-controlled SOP repository. A four-phase implementation roadmap helps the organization in the process through the gap analysis to sustainable monitoring. Two example case studies: a community health nonprofit and a Series A edtech start-up reflects the quantifiable results such as an increase in compliance, a shorter month-end close process, and stakeholder trust. The framework transforms financial controls as responsive duties to strategic tools that promote the delivery of missions over a long period and organizational development.

Keywords: Tax Compliance; Internal Controls; Standard Operating Procedures; Nonprofit Financial Management; COSO Framework; Payroll Management; Operational Resilience; Growth-Stage Organizations; Financial Stewardship; Governance Integrating Tax Compliance; Internal Controls; And Standard Operating Procedures in Community-Serving And Growth-Stage Organizations: Building A Unified Operational-Control Framework

* Corresponding author: Tariro Lyan Nhemachena

1. Introduction

The environment of community-serving organizations like nonprofits, NGOs, and social enterprises and companies at their growth stage is unique and challenging. They are charged with providing substantial social good or quick business growth through the utilization of scarce resources, volatile streams of revenue, and strict government and stakeholder oversight (Gul & Morande, 2023). These organizations are especially susceptible to financial and operational meltdowns because, unlike large companies with specific compliance units, they may have very lean administrative staff, part-time bookkeepers, or volunteer treasurers (Chijere, 2024).

The risks are both severe and highly visible. The IRS has been stripping thousands of nonprofits of tax-exempt status annually in the United States due to recurring failures to file Form 990s. Poor records or misuse of restricted funds often leads to the reclaiming of funds by their grant-making organizations (Kovalev, 2024). Any error in the payment of payroll taxes attracts heavy fines and interest, and poor internal operations undermine the confidence of donors and investors. In the case of a growth-stage startup, bank reconciliations and records can be delayed, documentation may be inconsistent, and ad-hoc controls, again, can endanger funding rounds and harm credibility during due diligence (Crozzoli, 2024). Disorder in finances in such organizations is not just inconvenient, as it endangers continuity of mission, the reputation of the organization, and survival.

This article will address these issues by introducing a common operational-control framework that will combine tax compliance, internal controls, and role-based standard operating procedures (SOPs) into one unified system. The model is based on the COSO Internal Control Integrated Framework but has been adjusted specifically to allow smaller and emerging organizations to apply it, as the control model is based on realistic controls that are practical to apply in business rather than hypothetical and abstracted theoretical models.

The author, based on her long-term experience in tax preparation, payroll management, SOP development, staff training, and financial reporting of mission-driven and high-growth organizations, recommends a systems-oriented approach that converts the traditional finance of reactivity into a strategic instrument of resilience and growth.

In this article, the author first analyzes these three interdependent pillars, namely tax compliance, internal controls, and SOPs, and then explains how to design the unified structure (Adeboye et al., 2021). It later gives a practical, four-step implementation roadmap, gives an example using two case studies, and gives a conclusion in terms of measurable benefits and key performance indicators in ensuring long-run success.

1.1. Background: The Three Pillars and Their Interdependence

Good financial stewardship in community-serving and growth-stage organizations is based on three pillars that are interdependent: tax compliance, internal controls, and standard operating procedures (SOPs) (Foley, 2022). Once properly positioned, these pillars have enabled a strong basis of financial honesty, compliance with regulations, and behavioral discipline in functioning. As individual silos, they, however, tend to create voids, overlaps, and expensive compliance failures (Nare M.F et.al, 2025).

Tax compliance is much more than just annual filings. In the case of nonprofits and social enterprises, this includes timely filing of Form 990 (or 990-EZ/990-N), reporting of unrelated business income tax (UBIT) accurately, correctly managing payroll taxes by way of quarterly filing of Form 941, annual filing of Form 940, and issuing W-2s and 1099s (Selivanova & Tiulpanova, 2025). Multi-state charitable solicitation registrations and grant-specific reporting requirements are also challenged by many organizations. Expanding businesses have to also contend with employment tax payments, a nexus of sales tax jurisdictions, and possible R&D tax deductions (Shahmoradi, & Bagheri, A. (2025). Late deadlines or misclassification may lead to punishment, interest, loss of tax exemption, or clawback of grants.

Internal controls offer a reasonable assurance of sound financial reporting, asset protection, and law and regulation adherence (Ferdia & Kammoun, 2024). The COSO Internal Control Integrated Framework provides the most commonly accepted model, which is structured according to five components that are interrelated, namely Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. In smaller organizations and growth-stage ones, these elements need to be adjusted in a proper manner based on practical implementation, addressing issues that involve tone at the top by the board, separation of duties where possible, authorization limits, bank reconciliation, routine monitoring, and periodical monitoring of overly complicated corporate structures (Zimmer, 2021) and (Agyei K.G et.al, 2026).

Standard Operating Procedures (SOPs) put policies into specific attainable steps. Role-based SOPs specify the definite duties of different individuals in each action and include RACI matrices (Responsible, Accountable, Consulted, Informed) to determine the decision-making rights. Current SOPs are physically stored in readily available, digitized repositories, version control, step-by-step instructions, screenshots, control checkpoints, and review dates (Agyei K.G et.al, 2026). They save a great deal of time in training and add some uniformity in staff turnover or rapid expansion and provide quality audit trails.

All three pillars are dependent on each other. Good tax compliance requires proper payroll record keeping and prompt bank reconciliation, which can only be achieved with good internal controls (Shakir et al., 2024). Internal controls can only work efficiently when well-designed and clearly documented impartially, with well-designated SOPs being adhered to with diligence. In contrast, SOPs lose their significance and effectiveness when not correlated with the present tax requirements and control goals (Dewhurst et al., 2011). These two aspects produce blind spots when operated in isolation and cohesive systems when integrated, which enhances accountability, risk reduction, and sustainable mission delivery and growth (Chitengu M.B and Mupa M.N, 2026).

2. Designing the Unified Operational-Control Framework

The integrated operational-control model integrates tax compliance, internal controls, and standard operating procedures into one, well-coordinated execution. The five core integrated processes are contained in its core and operate under a single governance structure. This design offers a viable, scalable blueprint to community-serving organizations and growth-stage enterprises, enhancing accountability, minimizing risk, and facilitating sustainable operations (Homwe T et.al, 2026).

2.1. Centralized Tax Calendar as the Master Schedule

The key to the whole structure is the centralized tax calendar; it is the backbone of the whole mechanism. It integrates all of the recurrent and individual compliance requirements into a single and shared digital solution. The main entries are those of the Form 990 due dates (including extensions), Form 941 quarterly payroll tax filings, annual Form 940, W-2 and 1099 issuance deadlines, multi-state charitable solicitation renewals, UBIT, and grant-specific reporting. To organizations in the growth stage, the calendar also includes sales tax nexus filing, estimated amount paid of the taxes, and documentation date of the R&D credit.

All entries of the calendar should contain the name of the responsible owner, a second reviewer, the necessary evidence or output, and automated reminders that would escalate to the finance lead or board treasurer when not done seven days before the deadline. Google Workspace Calendar, Microsoft 365 Outlook Calendar (shared access), or specific compliance software like TaxJar or Avalara are all recommended for simpler cases, with more advanced needs (such as multi-state or complex requirements) that can be tailored to. The small governance team, comprising the finance director, the operations lead, and the treasurer of the board, should review the calendar and update it after every quarter. This great schedule makes sure to avoid missing any deadline and serves as an input directly to payroll, documentation, and reconciling processes, establishing a rhythm throughout the whole organization.

2.2. Integrated Payroll Processes

Payroll is the single largest manageable letting-go cost and generally the number one compliance risk. The integrated system considers payroll to be a complete process and not a standalone HR practice. This consists of a documented pay schedule; has standard timesheet approval workflows with properly segregated duties; automatically calculates tax withholding verified against IRS Publication 15; and has monthly payroll register reconciliation to the general ledger and bank statements.

Role-based SOPs clearly indicate that the payroll processor is not allowed to approve timesheets or start bank transfers of his timesheet. Activity-based timesheets need to be used to assign payroll expenses to programs, grants, or cost centers. In the case of nonprofits, it guarantees decent monitoring of restricted and unrestricted funds. Companies in the growth stage have an advantage of a smooth distribution among various departments/teams in different countries. Connected to accounting software (QuickBooks Nonprofit or Xero) via integration with cloud payroll services (Gusto, ADP, or Rippling), this drastically minimizes manual errors and has real-time visibility.

Meetings of the monthly payroll reviews with the attendance of the leaders of the finance and program departments should be planned at five business days from the end of the month to examine the variances and verify the appropriate distributions of grants. Such integration means that data related to payroll gets into tax filing and financial reporting without having to be re-keyed manually.

2.3. Documentation Standards and Record Retention

Systematic documentation guidelines are the foundation of the evidence of the framework. Financial transactions must have standardized invoice, expense report, grant draw requests, journal entries, and vendor contract templates (Ogedengbe et al., 2024). The SOPs require that supportive documents (receipts, board approvals, donor agreements) be deposited on a centralized digital repository within 48 hours of a transaction.

Every SOP must have an embedded, clear record retention policy, which is based on IRS (generally four years of payroll record retention and seven years of corporate record retention) policies and individual grantor policies. Immutable audit trails are provided by digital signatures, timestamped uploads, and version history. Google Drive with well-organized folders, Microsoft SharePoint, or Box with role-based access should be recommended. Compliance-oriented tools like ShareFile or Egnyte may provide an improved level of security and retention schedule to the company that operates with confidential grant data.

A standardized method does away with a widespread issue of missing or inaccurate records at audits or grant reviews and greatly increases the speed of month-end close and reporting.

2.4. Independent Bank Reconciliations

An independent bank reconciliation is a very important detective control in the framework. Reconciliation of bank accounts should be done by an individual who lacks the authority to access accounts or open bank accounts online, a board, external accountant, or specific operations personnel in very small organizations. The SOP needs to be filled within 5 business days of the end of a month, and all variances will be investigated and recorded using a standardized reconciliation report.

Sage Intacct, QuickBooks, or Xero automation systems will automatically flag uncleared items, duplicate transactions, and patterns. The board finance committee also introduces an extra level of control through reviewing the reconciliations monthly. In the case of organizations that have more than one account (operating, savings, grant-restricted), individual reconciliations are carried out and combined into a single summary report. It not only identifies any mistakes and possible fraud before it happens, but since cash position and liquidity trends can be seen in time, not only does this process help a nonprofit manage its restricted funds, but it also helps a startup manage its burn rate.

2.5. Role-Based SOP Repository

All processes are stored in a version-controlled, single-searchable, digital repository. All SOPs have a conventional seven-part format: title, purpose, scope, RACI matrix, step-by-step instructions with screenshots or video links, implicit control points, key performance indicators, and annual review date. Role-based access control (RBAC) makes sure that employees are only exposed to procedures that are specific to their duties.

Tools such as Notion, Microsoft SharePoint, or specialized SOPs, e.g., SweetProcess or Way We Do, are recommended. Onboarding of new employees requires them to fill out a formal acknowledgment form SOP and to undergo mandatory annual training. The governance team conducts quarterly SOP audits to make sure that procedures are up-to-date, particularly following regulatory changes, new grants, or massive growths.

2.6. Governance and Interconnection

A small cross-functional team (finance lead, operations director, and board treasurer) is the regulator of these five processes and meets quarterly to discuss the efficacy of these controls, to approve updates to the SOP, and to evaluate the risks that are emerging. Payroll and documentation activities are time-driven by the tax calendar. Bank reconciliations and tax filings are provided by payroll. Every step is supported through documentation standards and independently reconciling the correctness of the whole system. The repository of SOPs manages and documents the interconnection between all processes. They form a closed-loop system together that eradicates silos, minimizes duplication, and offers real-time visibility and accountability of the entire organization.

This effective framework provides a scalable blueprint of readiness to adapt with a more mature organization, but that does not reduce the rigor needed to maintain compliance and good governance.

3. Practical Implementation Roadmap

The realization of the unified operational-control framework should be a guided process in phases that reduce the level of interference but lead to an establishment of permanent organizational discipline. This four-phase, six-to-nine-month

roadmap offers a feasible implementation map accessible by community-serving organizations and growth-stage firms to encompass tax compliance, internal controls, and role-based SOPs into day-to-day practices.

3.1. Phase 1: Assessment and Foundation (Months 1–2)

It starts with a comprehensive gap analysis. The finance team uses COSO-based checklists along with a simple risk register to map current payroll procedures, bank reconciliation procedures, tax filing procedures, and documentation practices. The interviews with the staff can assist in finding areas of pain, bottlenecks, and existing informal controls. At this stage, the master tax calendar is developed, a top-level SOP description is developed, and a cross-functional governance team (leader: finance, director: operations, treasurer: board) is officially organized. All the necessary policy updates and the framework are approved by the board. This base step is critical in that it guarantees leadership buy-in and understanding of the current level of maturity within an organization.

3.2. Phase 2: Design and Documentation (Months 3–4)

Having identified gaps, the team elaborates more detailed, role-based SOPs through a standardized seven-component template. Expense report templates, drawdown grant templates, and journal templates are all standardized. The initial steps in integrating technology include choosing and setting up the tools, namely cloud accounting software (QuickBooks Nonprofit or Xero), payroll programs (Gusto or ADP), and a centralized SOP repository (Notion or Microsoft SharePoint). All recurrent deadlines and automated reminders are added to the tax calendar. Pilot testing of major workflows, especially procedures of payroll distribution and bank reconciliation, is used to check the design prior to total rollout. In this case, effective change management communication is vital; staff should receive frequent updates as to why the new system is being implemented and why it will help mitigate daily stresses and the compliance risks.

3.3. Phase 3: Rollout and Training (Months 5–6)

Phase is concerned with adoption. The framework is initiated with an all-staff workshop and then carried out with role-specific training. All the team members fill out SOP acknowledgment forms, which assure them that they have read and understood what they are required to do. The automated notifications are on, access control measures are in place, and third-party bank reconciliation starts. Reviews of payroll to general ledger monthly are established. Suggestions on change management can include appointing SOP champions in every department, celebrating the initial wins (the first on-time reconciliation cycle), and a free feedback loop so that employees can voice their suggestions. The presence of support throughout the initial two months of rollout is helpful in mitigating resistance and facilitating the transition process.

3.4. Phase 4: Monitoring, Refinement, and Scaling (Month 7+)

To be sustainable, there must be continual monitoring. Key performance indicators are monitored quarterly, such as the on-time rate of reconciliation, accuracy of payroll tax compliance, SOP compliance, and the number of days to close the end of the month. The governance team undertakes annual self-assessment of internal control and an occasional surprise cash count. After significant occurrences like new grants, new leaders, or new regulations are introduced, SOPs are reviewed and revised. The use of technology dashboards helps in giving the board real-time insight on the effectiveness of control. The structure is expanded with the scale of the organization either through the addition of other processes or through further segregation of duties. This stage will convert the framework into a project and into an institutionalized part of the organizational culture.

Through this roadmap's makeup and insightful decisions about change management and incorporating the practicality of the technology decisions, organizations might achieve a successful establishment of a resilient and integrated control environment that affirms both mission delivery and sustainable growth.

4. Illustrative Case Studies

To illustrate the operational-control framework provided with a real-life combination of opposing yet complementing applications, this section includes two examples of practically valuable applications: a mid-sized community health nonprofit and a growth-stage edtech startup. Both organizations encountered major financial and compliance problems prior to implementation and better outputs afterwards.

4.1. Case 1: Mid-Sized Community Health Nonprofit (\$2.8 Million Annual Budget)

A community health nonprofit with 35 employees in a midwestern city in the U.S. had a budget of 2.8 million but was facing chronic financial messiness. Prior to implementing the framework, the organization had a history of making late

payroll tax deposits, mixing restricted and unrestricted grant funds, variable record-keeping of expenses, and an incomplete Form 990 prompting an IRS notice. Bank reconciliation frequently took many weeks before completion, and no distinction was made in terms of responsibilities, with the same employee dealing with payroll processing, check signings, and balances. These problems undermined the confidence of the boards, and they were close to losing a large federal grant renewal.

Over an eight-month period, the nonprofit implemented the framework starting with a comprehensive gap analysis in Phase 1. This team came up with a centralized tax calendar, SOPs with role determination in payroll and grant drawdown, and independent board-based bank reconciliations. There was integration of cloud-based solutions with a shared SOP repository in Notion, such as QuickBooks Nonprofit and Gusto payroll. Training incorporated a focus on the new workflows, as well as monthly governance meetings, which were inaugurated.

A year later, the outcomes were significant. On-time payroll tax deposits rose to 100%, and penalties were scrapped. The initial clean single audit in three years was met, and there were no material findings. An independent reconciliation revealed a \$14,000 overpayment to a vendor, and the amount of overtime dropped by 40% in the finance staff. There was a significant improvement in the accuracy of grant reporting, and federal funding was successfully renewed and extended. There was much more confidence in financial stewardship among board members.

Major takeaway: Small organizations with limited resources can employ proper controls to achieve a high level by beginning small, getting board participation early, and working on consistent performance and execution over perfection.

4.2. Case 2: Growth-Stage Edtech Startup (Series A, Rapid Scaling)

The current example is a Series A edtech startup, which started its rapid international growth and encountered various but equally acute challenges in the process. Ad hoc expense approvals, inconsistent reported 1099s on contractors, late bank reconciliation, and atrocious allocation of payroll costs posed grave risks in venture due diligence. The finance role was consumed, and month-end close would take up to 12 days, and investors would question financial visibility and compliance preparedness.

The startup has implemented a lightweight variant of the framework that fits into its agile setting. During Phase 1, leadership mapped current processes and identified areas of high risks. Phases 2 and 3 were devoted to centralizing the schedule of tax payments, automation of payroll using Rippling, and the development of role-based SOPs having explicit RACI matrixes. A part-time controller was asked to do independent reconciliations, and documentation standards were implemented via a common drive with version control.

The results of the post-implementation were impressive. The next round of funding was done without any hitches with clean financials through due diligence. Month-end close, which was 12 days in the past, was cut to 4 days. Errors in payroll and contractor reporting were reduced by more than 85 percent, and the business was able to go up to 55 employees without commensurate finance-related employees. The availability of real-time dashboards gave founders and investors solid cash-flow visibility and burn-rate measurement.

The main takeaway: In the context of fast-growing entrepreneurships, initiating controls at the ground level can help in avoiding scaling pains and instilling investor confidence. The decision to look at the framework as an enabler of growth, but not a burden in the form of bureaucracy, was key to success.

These two examples show that regardless of whether an organization has a limited budget but is mission-driven or is venture-capitalized and expanding fast, the unified structure can provide concrete benefits in terms of compliance, efficiency, and strategic confidence when applied in a disciplined way and with the help of leadership.

5. Benefits and Measurement of Success

Those organizations where the unified operational-control framework is implemented are able to achieve considerable and quantifiable gains in various aspects. The key tangible advantages are improved compliance reliability, increased operational efficiency, increased governance, and better scalability.

Firstly, compliance reliability is close to perfection, as Form 990, payroll tax deposits, and grant reports are filed on time; almost no penalties or interest payments are made, and the chance of tax-exempt status revocation is prevented (Blazek & Searing, 2025). Second, operational efficiency is enhanced by lowering the manual rework, increasing the

days per month of month-end close cycles, and reducing the costs of training because the processes are standardized. Third, governance is enhanced because boards achieve timely and accurate visibility on financial health, which enhances a greater degree of trust among donors, grantors, and investors. Lastly, the framework promotes the ability to scale, where growth in organizations, whether in the number of programs delivered or in the number of people, does not lead to corresponding increases in finance staff or risk exposures.

In order to measure and justify the return on investment, the organization can observe some of the key performance indicators (KPI) on a quarterly basis, which are as follows:

- Percentages reconciled within a non-renewable time frame (target: >98%)
- Accuracy and timeliness of payroll tax deposit (target: 100%)
- SOP compliance rate based on spot audits (target: >95%)
- Control exceptions or compliance incidents (target: zero material weaknesses)
- Days to month-end close (target decrease of 4060)
- Findings of the audit or review (target: none of the material adjustments)
- Overtime work or re-work by finance staff (target taken away: 3050)

These measurements must be consolidated together into a small dashboard, and they will be provided to the board at quarterly finance committee meetings. It must contain trend analysis, commentary on any variances, and action plans on continuous improvement. The visual feature, like a chart before and after implementation, allows the board members to have a quick understanding of the impact of the framework on the risk reduction and performance of the operations.

Through frequent monitoring and open practice of these KPIs, the leadership will be providing a clear measure showing the ROI of the framework, transforming financial controls into a strategic resource that safeguards resources, enhances stakeholder trust, and allows delivery of the mission or business sustainably.

6. Conclusion

The integrated operational-control system is much more than a compliance instrument; it is a strategic necessity in the community-serving organizations and growth-stage companies working in resource-constrained and over-supervised settings. Through a smooth combination of tax compliance, internal controls, and role-based standard operating procedures into one whole system, there is a chance to transition organizations between their fragmented, reactive firefighting to disciplined, proactive financial stewardship.

This reactive compliance to systems orientation also allows for a better identification of risks before they happen, securing resources that are of high value to the mission, and creating operational resilience that is sustainable (Fiksel & Bakshi, 2023). Instead of considering finance as a back-office requirement, the framework promotes finance as a strategic enabler, both in delivering impact and long-term growth.

Finance professionals who are leaders and adopters of this strategy are key players as the planners of organizational resilience. Their expertise in preparing taxes, reliability in payroll, development of SOPs, and internal control makes them not executors of the transaction but trusted advisors where they enhance governance and stakeholder confidence.

Nonprofit, social enterprise, and scaling startup leaders are advised to pursue this pragmatic framework immediately. In a world that is growing more and more regulation-driven, donor-driven, and uncertain of its economic standing, disciplined controls are what are being relied upon to build sustainable mission achievement and business growth. Organizations that take action now will not merely survive but prosper; they will emerge stronger, more transparent, and better prepared to serve their purpose in years to come.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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