



Full length article

# Assessing the Effect of Transparency and Accountability in Mitigating Nonprofit Organisations' Reputation Risk in Zambia

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## ABSTRACT

This paper assesses the effect of transparency and accountability on the reputation risk of nonprofit organisations (NPOs) in Zambia. NPOs, by their nature, attract many stakeholders with various perspectives, which poses some potential for reputation risk. Drawing on a mixed-methods study of 247 respondents from multiple non-profit organisations (NPOs) in Zambia, this paper demonstrates that NPOs can leverage transparent and accountable practices to mitigate reputation risk. The results indicate that transparency and accountability can be used as tools for the sustainability of NPOs, thereby avoiding being viewed as a demanding ethos by stakeholders. These practices can be effectively used to turn the stakeholders into ambassadors of goodwill, hence leading to the growth of an NPO. The article aims to encourage NPO practitioners to take an interest in the potential damage that negative perceptions may cause and to practically apply the practices of transparency and accountability to mitigate it.

## 1. Introduction

In recent years, the nonprofit sector in Zambia has suffered from negative publicity. The financial scandals involving misappropriations of donated funds have eroded public confidence in the industry (Dang & Owens, 2020). Despite the presence of governance policies within NPOs, financial scandals have significantly undermined public confidence (Chokkalingam & Ramacharan, 2015). Padgett et al. (2013) observe that organisations around the world experience crises and are finding it necessary to craft messages that speak to a more global audience in order to renegotiate social legitimacy by demonstrating ethical leadership in a more global environment that the rise of social media has compounded. However, transparency and accountability practices have long been considered crucial to countering organisational misconceptions and misrepresentations. The transparency of financial and non-financial information is critical to maintaining stakeholder trust in any organisation (Kundeliene & Leitoniene, 2015).

Logic would have us believe that organisations that depend on the stakeholder's goodwill would loathe misappropriations and corruption to maintain their integrity and minimise reputation risk. However, the literature reports glaring cases of misappropriations involving NPOs. For instance, an audit conducted by PriceWaterhouseCoopers (PwC, 2019) among NPOs in Zambia reports that approximately 45% of NPOs reported incidents of financial fraud. One other notable case involved the misuse of funds by organisations that had the mandate to support health initiatives, particularly those related to HIV/AIDS, including other public health issues. Reports have indicated that some NGOs miss-allocated resources or failed to properly account for the funds they received, leading to public outcry and calls for greater oversight and transparency (Zulu, 2010). According to Zulu, more could have been achieved by the Global Fund in Zambia, a multilateral NGO responsible for combating HIV/AIDS and Tuberculosis, if money had not been stolen (as alleged by the Office of the Inspector General (OIG)). Furthermore, Zulu asserts that the following issues affecting the Global Fund have been identified: conflicts of interest, problems in disbursing funds, and a lack of fund oversight. Zulu argues that there are many places in rural Zambia where patients cannot access treatment, yet millions of dollars are spent on a few individuals' pockets.

The other public agency that has faced criticism is Zambia's Ministry of Health, which significantly depends on funds donated by Western countries, which the Zambian government diplomatically refers to as "cooperating partners." In 2010, the then-president of Zambia ordered the Office of the Auditor General to audit the Ministry of Health in response to allegations of mismanagement of funds donated to the ministry. The findings revealed that significant amounts of donated funds were misappropriated, which led the donors to withdraw their funding. The Office of the Inspector General Audit Unit also conducted its independent audit to determine how the Global Fund grants to Zambia were utilised. The audit focused upon four Principal Recipients (PRs) categorised as follows: two government agencies, namely, the Ministry of Health (MOH) and the Ministry of Finance and National Planning (MOFNP), while the other two were NPOs, namely, the Zambia National AIDS Network (ZNAN) and the Christian Health Association of Zambia. The findings reveal that in each of the PRs, the audit identified significant financial management and control weaknesses in the misappropriation and fraud episodes, as well as the loss of grant funds, which necessitated reimbursements (GF-OIG-09-015).

These revelations and many other scandals identified globally have led to intensified calls for greater transparency and accountability both in the corporate and third-sector industries, a demonstration of the crippling effects of mismanagement (Padgett et al., 2013). These pockets of organisational mismanagement have the potential to erode confidence in NPOs, thus damaging their reputation in the eyes of stakeholders. This scenario, commonly referred to as reputation risk, necessitates effective management and mitigation. Can the use of transparency and accountability practices in NPO management help to earn public trust and confidence? Can transparency and accountability practices be valuable tools to use in mitigating reputation risk? How does reputation risk weaken an organisation's credibility with its stakeholders? These are some of the questions that this paper attempts to answer.

Using surveys and interviews, this article seeks to determine the effectiveness of transparency and accountability practices in mitigating NPO reputation risk. The following sections examine the issue of reputation risk to help readers appreciate its consequences for an organisation and how it can be managed. The results of this study are crucial to the sustainability of the NPO industry in this competitive economic environment.

## 2. Literature Review

The effects of reputation risk may not manifest immediately in an organisation. However, by the time they begin to manifest, much damage will have been inflicted on them. A case in focus concerns investigations of how Oxfam Great Britain (GB) managed its safeguarding systems and handled revelations of sexual exploitation by its staff, which highlighted a variety of internal governance and cultural issues and a lack of transparency as it sought to protect its reputation (Phillips, 2020). Phillips further contends that five systemic factors in the environment where NPOs operate create undue pressures for the protection of reputations and contribute to poor risk assessment, inadequate accountability systems, and limited transparency. These factors include stress on success and related competition for market share, pressures for growth, expectations of low overheads, challenges of governance and risk management, a lack of public awareness, and regulatory gaps. Phillips observes that all these factors were at play in the Oxfam case. Therefore, NPOs must pay particular attention to reputation risk to avoid the recurrence of organisational crises that erode stakeholder confidence. Otherwise, NPOs may risk going into oblivion if they neglect to effectively manage reputation risk by eliminating the entry points of risk. Should NPOs, therefore, be conscious of the risks to their reputation? Does it have the potential to threaten their survival? What is reputation risk? These questions and other critical issues related to reputation are addressed in the subsequent sections.

### 2.1. NPO Reputation Risk: What is It?

The social set-up of NPOs attracts a broad range of stakeholders, entailing a high likelihood of organisational reputation risk. Public scrutiny and the need for funds in a more competitive environment are pressuring nonprofits to be more consciously aware of their reputation (Santos et al., 2020; Chapman et al., 2022). High-profile charity scandals have constantly threatened the nonprofit sector, which relies on public trust and funding (Chapman et al., 2023). This threat is further compounded by mounting oversight and regulatory requirements, stakeholder influence, and the impact of social media on donor opinion. Othman and Isa (2017) argue that the rise of social media is rapidly changing how organisations conduct their daily business, pointing to reputation risk as one of the key business activities that all organisations need to address and that it is an increasingly important area of concern in today's business world. Therefore, NPOs must identify and mitigate the damage caused by reputational risk in order to meet performance benchmarks and achieve project objectives (Jones, 2020).

Chapman et al. (2023) have identified five key factors essential to understanding nonprofit scandals but remain understudied: (a) integrity versus incompetence, (b) moral licensing, (c) the multilevel nature of organisational transgressions, (d) sectoral causes of scandal, and (e) effective responses, which nonprofit managers should confront. They are encouraged to conceptualise, prevent, plan for, and respond to transgressions within their organisations and any other resulting scandals to mitigate reputational risk and gain legitimacy.

Reputation is valuable for a contemporary enterprise because it may create a long-term competitive advantage and market value (Szwajca, 2018). According to Szwajca, a strong positive reputation must be built over many years and can be damaged relatively quickly. As such, Szwajca further observes that there are many threats to reputation in the current digital era, multiplied by the development of the internet and social media. Therefore, a critical need for effective reputation risk management is growing.

## **2.2. Effects of transparency on reputation risk**

The effect of transparency and accountability on an organisation's reputation has been studied in the literature. For instance, Men (2014) studied the internal reputation management process by examining the impact of authentic leadership and transparent organisational communication on employees' evaluation of the organisation. Relying upon the extant literature on public relations, marketing, business, management and corporate reputation, Men's study suggests that authentic organisational leadership and transparent organisational communication are compelling drivers for a favourable reputation in the eyes of the organisational insiders. The result was affirmed through a web survey of 400 employees randomly selected from a variety of large and medium corporations in the United States; the study demonstrated that authentic organisational leadership plays a critical role in nurturing the organisation's transparent communication system, which, in turn, shapes the organisation's internal reputation. Men, therefore, suggests that an organisation's day-to-day transparent communication practice, characterised by information substantiality, accountability and employee participation, largely contributes to employees' positive evaluation of the organisation. This is critical because an organisation's employees are its immediate ambassadors to outsiders. Therefore, it matters what kind of information package they offload out there.

When an organisation's activities are performed effectively and transparently, the result is a package of employees who become ambassadors of goodwill for the organisation and help mitigate reputation risk likely to come from external forces. However, the opposite is that if the organisational activities are shrouded in secrecy and employees only speculate about what management is up to, employees become channels of "bad will" by spreading negative information against the organisation. To mitigate reputation risks, the NPO deliverables should be packaged holistically. Therefore, Lamothe et al. (2022) observe that many organisations package their accountability structures in such a way as to address not only financial fraud but also non-financial misconduct, which is often left unattended. These scholars argue that the risk of non-financial misconduct is as damaging as that of financial misconduct. Moreover, practitioners should focus on the misconduct of NPO players and address the structural flaws that lead to organisational misconduct. Hyndman et al. (2016) observe that the efficiency with which a charity spends the funds entrusted to it during recent difficult economic times has become an increasingly critical aspect of charitable performance. Hyndman et al. further observe that transparency regarding efficiency, including the reporting of relevant measures and information to understand, contextualise, and evaluate such measures, is considered important by a range of stakeholders. However, their study on UK charities found that efficiency lacks transparency. Therefore, not communicating organisational efficiencies to the large stakeholder group does not facilitate reputation risk mitigation. For efficient activities to be appreciated by the stakeholders, transparent communication is critical.

Reputation risk transcends across different sectors. Jones (2020) argues that reputational risk is a significant corporate issue, as it can negatively impact an organisation's financial stability and long-term sustainability. Jones further contends that with the mounting oversight and regulatory requirements, stakeholder influence, and social media's influence on donor opinion, there is a need to identify and mitigate the damage of reputational risk to achieve donor trust and sustainability. However, some organisational leaders have neglected to implement viable risk management programs that enable proactive responses to reputational risk. The effects of reputation risk include loss of customers or clients, industry positioning, and revenue. It is for this reason that Othman and Isa (2017) advise NPOs to be attentive to what stakeholders mention about them on social media, arguing that stakeholders are seeking the truth about the organisation, including transparency and consistency.

These revelations should disturb NPO sector leaders who depend on donor support and stakeholder goodwill. They should not frown upon any attempt by detractors to portray them in a negative light. Therefore, they must employ every strategy applicable to showcase their integrity and commitment to their mission. Reputation risk may come not only from the general public but also from competitors who are craving the same donor support. It is, therefore, crucial that an NPO assesses its stakeholders, including competitors. The competitors are a special stakeholder group which NPO leaders should pay attention to because of the potential damage they can inflict on an organisation, even as they are essential to keep an organisation in check so that efficiency and quality are attained.

This paper examines the role of transparency and accountability in mitigating reputational risk within Zambia's non-profit organisation (NPO) sector. Although reputational risk cannot be eliminated, it can be effectively managed by demonstrating transparent efforts to enhance stakeholder confidence and prevent the sector from collapsing. The existing literature has shown that an NPO operates in a multiple-stakeholder environment and is inevitably susceptible to reputational risk. Some have suggested that the antidote to reputational risk is to be transparent with information and account for any perceived deviations from this transparency. This is necessary to prevent enemies or competitors from communicating harmful information against the organisation, as it will be available to all key stakeholders. Auger (2014) observes that transparency is seen as a solution to lapses in organisational ethics and misdeeds, helping to restore trust and diminish reputational risk or damage. Research has, therefore, identified two types of transparency: (a) an organisation's reputation for transparency and (b) its efforts to communicate transparently. Auger's study examined the relationship between two types of transparency and the trust and behavioural intentions of stakeholders in a crisis. The results determined that organisations demonstrating both types of transparency achieved more than twice the levels of trust and positive behaviour intentions than organisations that demonstrated neither type of transparency.

Accountability, on the other hand, is said to be about managing expectations (Busuioc & Lodge, 2017). Empirical studies reveal considerable variation in organisational interest, intensity, and investment in accountability relationships. However, research has argued that a reputation-based perspective on accountability offers an underlying logic that explains how account-giving actors and account-holding forums manage these expectations and how organisations make sense of and prioritise their accountability responsibilities. Becker (2018) also observes that voluntary accountability carried out by nonprofit organisations seeks to ensure organisational adherence to financial and ethical standards beyond legal regulations, thereby sending signals of quality and trustworthiness. However, Becker argues that insights into whether and how different forms of voluntary nonprofit accountability influence public attitudes are limited, leading to recent calls for further empirical investigation. Therefore, either way, transparency and accountability are key elements in managing reputational risk, provided that NPO leaders are aware of the risks that may be brought about by transparency itself, which Danker (2013) refers to as "transparency risk." It is imperative that as NPOs utilise the tools of transparency to mitigate reputational risk, they should also be prepared to manage the risks associated with transparency. This study provides empirical evidence on how transparency and accountability can mitigate reputation risk.

### 3. Methodology

The data informing this article were derived from an empirical research survey that grounded a study investigating the effects of transparency and accountability on donor trust in the third-sector industry. As a follow-up, respondents from the NPO industry were asked to describe how they mitigate reputation risk. The following sections give details on the research strategy.

#### 3.1. Materials and Methods

A mixed-methods research strategy was employed to assess the effect of transparency and accountability on donor confidence in the third-sector industry. A quantitative research survey was administered to 247 respondents, and a sample of 50 participants was subsequently selected to complete a qualitative survey instrument with open-ended interview questions related to mitigating reputation risk. The responses collected were analysed using the necessary scientific tools, both quantitatively and qualitatively. The qualitative component, which comprises interview questions and responses, informs this article. However, triangulation with quantitative data is intended to assess the NPO's accountability practices that facilitate risk management.

#### 3.2. Sample

As mentioned earlier, 50 participants were selected from the larger sample of 247 questionnaire respondents and asked to answer follow-up questions about how NPOs mitigate reputation risk. This sample of participants was vital, as they were among the respondents who participated in the quantitative survey and, therefore, provided a proper perspective regarding this study. They can easily connect the follow-up questions with the rest of the survey paradigm.

Since a sample is a subset of the whole and has the same characteristics, the results represent the whole and are a valid representation of the NPOs in Zambia. However, these results may not be generalised beyond the Zambian jurisdiction due to cultural, political, economic, and social fundamentals that vary across different jurisdictions.

#### 3.2. Data Analysis

In analysing the primary data that was collected to answer the inquiry of how NPOs must mitigate reputation risk. As previously alluded to, the question about mitigating reputation risk was a follow-up on some themes emerging from the quantitative data. Therefore, this question is primarily addressed in the analysis of the data collected. The respondents were asked to express their views on some specific aspects of organisational life. Some of the questions are presented here to help the reader follow through the discourse candidly.

##### **a) How Do the NPOs Respond to Negative Public Perceptions and Measures Taken to Mitigate Them?**

The objective here was to demonstrate how NPOs respond to negative public perceptions and the measures they take to regain public confidence. A questionnaire and in-depth interviews were employed to collect data. The data were recorded using descriptive statistics or according to the themes that emerged from the interview narratives.

The majority of responses showed that risk can be mitigated by providing accountability reports which assure donors about how donated funds are spent on intended objectives. The following themes emerged from their responses, as depicted in the figure below:

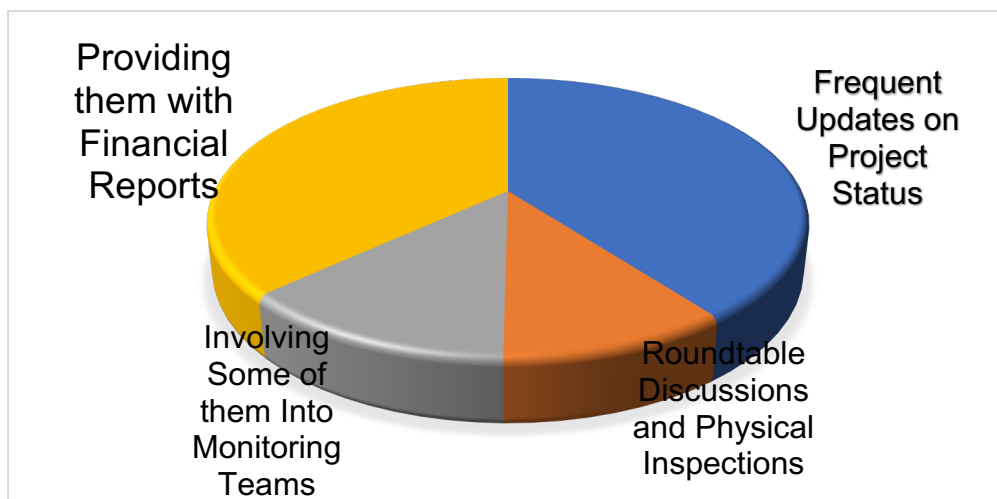


Figure 1: How to Assure Donors that Their Donations are Used as Intended

The results show how donors were assured by non-profit organisations of how they spend their funds on intended objectives.

Ninety-eight (98) respondents corresponding to 40% of the total, consider frequent updates on project status as critical to mitigating reputation risk; 91 respondents, which is 37% of all respondents, assured them by providing them with regular financial reports; 32 respondents, corresponding to 13% agree to assuring them by involving some of them into monitoring teams on project progression; and 26 respondents corresponding to 10% consider inviting some stakeholders to roundtable discussions and physical inspection programs of projects.

**b) Measures Applied by NPOs to Secure Donor Funding:**

Donors are always worried about the safety of their donations. Therefore, respondents were asked to state measures applied in their NPOs to secure funds. A questionnaire and in-depth interviews were used to collect data. Findings were recorded using descriptive statistics or according to the respondents' responses. The results are displayed in the table.

Table 5.5.1: Measures Applied by NPOs to Demonstrate Accountability

Details	Frequency	Percent	Cumulative Percent
All cash donations are officially receipted	112	45	45
Material donations are officially acknowledged	13	5	50
Payments are officially processed and approved	52	22	72
Two or more signatories sign on bank payments	23	9	81
Large expenditures are approved by the board	47	19	100.0
Total	247	100.0	

Source: Researcher Own Data Compilation

The results above reveal the measures applied in NPOs to secure funds, as donors were concerned about the safety of their donations. A total of 112, representing 45%, said that all cash donations were officially receipted;

13, representing 5%, said that material donations were officially acknowledged; 52, representing 22%, said that payments were officially processed and approved; 23, representing 9% said that two or more signatories do sign on bank payments, and 47 representing 19% said that the board approved large expenditures.

**c) Frequency of Making Bank Reconciliations**

A lack of effective fund reconciliation strategies can negatively impact the financial accountability of NPOs (Tabirih, 2024). The respondents were asked to report the frequency with which their NPOs made bank reconciliations. A questionnaire and in-depth interviews were used to collect data. Findings were recorded by descriptive statistics or according to the interview responses. The results are displayed in the figure.

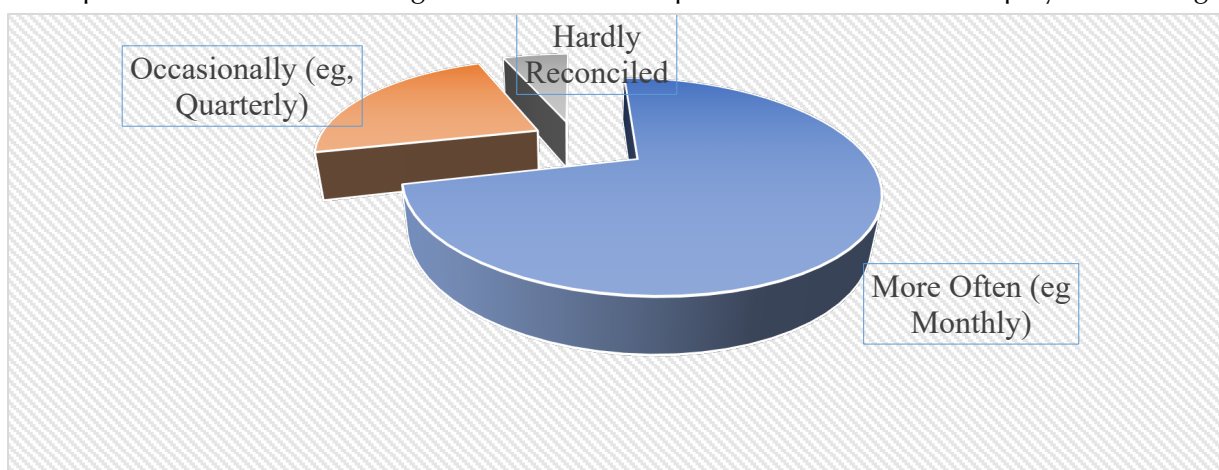


Figure 5.5.2: The Frequency of Making Bank Reconciliations

The figure above reveals the frequency of making bank reconciliations. Those who said more often (e.g., monthly) were 176, representing 71%; 56, representing 23%, said occasionally (e.g., quarterly); and 15, representing 6%, said they hardly reconciled. The results show that the majority of NPOs, in this case 71 per cent, regularly prepare bank statements to portray their financial accountability. While 29% is divided between those who occasionally (23%) prepare bank reconciliation statements and those who hardly (6%) do it.

**d) Measures taken on Internal Control Overrides:**

All the participants suggested measures to be taken when they discovered that the controls had been overridden by one of the senior members, such as the chief executive officer. Some of the selected measures are produced from their responses;

Participant 2:

“There is no sacred cow. He or she has to face the penalties as stipulated by the Organisation’s set of rules of conduct”.

Participant 5

“Review the extent of the damage caused. Review the occasion leading into the control that has been overridden. Review the control itself to enhance its functionality and then report to superiors within the organisation for further actions”.

Participant 6

“Take the senior members to account for their misdeeds, and if requires them to be fired, they should be”.

Participant 10

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“Notify the board secretary to present the matter to the entire board for resolution-making over the issue”.

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Participant 11

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“The organisation must make changes or replace the Chief Executive Officer to maintain donor confidence”.

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#### 4. Results

The paper has critically examined the diverse nature of an NPO’s stakeholders, showing that it inevitably attracts complex reputation risks. The different classes of stakeholders come with varying perceptions, hence risks that arise through different platforms. From the analysis above, the respondents have demonstrated that they understand the devastating nature of reputation risk and that it must be managed effectively for an organisation to survive its devastating effects.

It has been found that good governance practices, such as engaging stakeholders, providing performance and financial reports, and incorporating some of these stakeholders into monitoring teams, help foster accountability. These accountability practices must be made transparent to stakeholders through the visible actions of the NPO leadership, facilitating the countering of secrecy and preventing room for speculation, which may lead to negative perceptions. Thematic analysis has also addressed the question of executives who may find themselves flouting or overriding controls. The respondents have suggested that the board of directors take quick action to consider the transgression and remedy it through their established procedures. Depending on the gravity of the misconduct, one can be relieved of their responsibility, and another can be tried in their stead.

Overall, research has shown that a package of accountability practices, when well-executed and reported through transparent communication channels, has an impact of counteracting negative publicity, thereby mitigating reputation risk. The results align with prior research that highlights the risks arising from organisational activities that are opaque to the public eye.

#### 5. Conclusion

The study has shown that reputation is key to the survival of an organisation. In this era of information flight facilitated by social media and other technologies, it is critical that each organisation, NPOs in particular, which depend on donations, devises some strategies to counter the wave of reputation risk. Organisations can achieve this by evaluating their processes, identifying weak linkages, and then devising strategies to strengthen them. However, NPOs must understand that even good things, if not exposed, may not be realised by society; hence, the need to embark on some practical and transparent efforts to bring to the fore their efforts and compliance with good governance practices, as demonstrated by accountability efforts and transparent practices. Further research may need to examine how NPOs in Zambia manage transparency risks.

**Implications/Originality/Value:** An organisation's reputation is like a pendulum that swings in response to stakeholder perceptions. Positive perceptions culminate in a good organisational reputation, while the opposite

leads to a bad reputation. This instability is referred to as reputation risk, which requires appropriate management.

### **Implications**

Reputation risk is a phenomenon that every organisational leader must be conscious of, as the survival or collapse of an organisation depends on how they manage this aspect. Effective management of reputation risk translates to a positive image, which in turn enhances sustainability and profitability. Reputation risk has implications for how an NPO executes its mandate, as stakeholder perceptions and expectations collectively may have a positive or negative impact on the organisation. This paper argues that reputation risk is sensitive to stakeholder perceptions; therefore, NPO practitioners must be cognizant of these implications.

### **Originality**

It addresses the emerging trends in the NPO sector, where the perceptions of other stakeholders influence the choices of stakeholders. The paper offers innovative solutions and insights that drive theoretical and practical advancements. It has the potential to significantly improve reputation risk management, influence policy, and enhance stakeholder trust, thereby effectively propelling NPO growth. We declare that we have provided citations of all works borrowed from other sources, both inside the text and in the reference section at the end of the manuscript.

### **Value**

Transparency and accountability practices have been ranked among the most effective tools for managing reputation risk. It has been established that the accountability practices an organisation engages in must be transparent to its stakeholders, who in turn share the good news with others, thereby enhancing the organisation's reputation in society.

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