

The Effect of Control Environment on Service Delivery in Non-Governmental Organizations. A case study of International Aid Services Sudan.

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ABSTRACT

The study examined the effect of control environment on service delivery in Non-Governmental Organizations. A case study of International Aid Services Sudan located in Sudan. The study adopted both quantitative and qualitative data collection approaches. A sample of 80 respondents was selected using simple random sampling technique together with purposive sampling which helped the researcher to correct information from the specific respondents. Pretesting of questionnaires were done by administering questionnaires to 80 respondents from international Aid services which helped the researcher to identify the gaps and make modifications accordingly. A content validity index method was used in determining the validity of the instruments and the reliability of the instruments was established through a pilot test of the questionnaire to ensure consistency and dependability and its ability to tap data that would answer the objectives of the study. Both questionnaires and interview guide were used as instruments for data collection. The reliability of the instruments was established through a trial test of the questionnaire to ensure consistency and dependability and its ability to tap data that would answer the objectives of the study. Quantitative data was analyzed mathematically through arranging the responses from the different target population to be summarized in tables from the general analysis was printed and used to collect data to be used for analysis. The findings of the study revealed the following: ensuring compliance with the financial policies of the organization, commitment of persons performing assigned duties may be achieved through control environment, and competence of persons performing assigned duties may not be achieved through control environment. There is a need to consider and put in place measures to ensure that control environment contribute to the service delivery of an organization.

Keywords: Control environment, service delivery and Non-Governmental Organizations

INTRODUCTION

The pronouncements of the Committee of Sponsoring Organizations which was formed in 1985 provided the ideal internal control framework used in the organizations and it's upon management to adopt fitting controls to prevent and detect potential risks to its limited resources [1]. In countries like USA and Germany, organizations institute internal control systems as mechanisms intended to ensure that available resources are properly utilized to achieve the organizational objectives

[2]. In African countries, the system of internal control gives assurance to management of the dependability of the accounting data used in the decision making of the organization. According to [3], the component of internal control highlights the importance of management carefully identifying and evaluating factors that can preclude it from achieving its mission. [4] stipulated that risk assessment, control environment, information and communication identify and evaluate

the service delivery of an organization, forming a basis for determining how the risks should be managed.

Service delivery is a form of attitude representing a long run overall evaluation. Maintaining service delivery at certain level and improving service delivery must be an effort to those companies who conduct contract management [5]. Service delivery is defined by [6] as the process of providing the required satisfaction to Customers in an organization. [7] defined service delivery as “the consumer’s overall impression of the relative inferiority, superiority of the organization and its services”. This means that, service delivery is the key of survival to all servicing companies. Some of the main differences between service and physical goods are that services are processes; they are intangible and heterogeneous [8].

A non-governmental organization (NGO) is any non-profit, voluntary citizens' group which is organized on a local, national or international level [9]. Task-oriented and driven by people with a common interest, NGOs perform a variety of service and humanitarian functions, bring citizen concerns to Governments, advocate and monitor policies and encourage political participation through provision of information [10]. The organization is under obligation to meet certain performance standards set by the stakeholders mainly the donors as a condition for continuation of donor support. [2010-2021, there has been a break in transmission]. Monitoring and Evaluation [11] and System Review Report (2020) in affirmation of the above, observed noted that for the last three to four years, the organization has not been able to fully achieve this. As a result of underperformance, the organization and beneficiaries under its support risks losing out on the much-needed donor support.

In a bid to improve service delivery, the organization introduced a number of controls and development programs like employee training and development

workshops, encouraging employee participation in decision making, and empowering employees to do their work. Despite efforts made by management to improve service delivery and organizational performance, there is still late submission of reports, delay in submission of annual objectives by employees and supervisors, failure to implement set activities and failure to utilize approved budgets. These may be clear pointers towards poor service delivery at International Aid Services. Though a number of factors could be responsible for the underperformance of the organization, there is need to examine the effect of internal control systems on service delivery with the aim of suggesting practical recommendations to improve service delivery and strong internal control systems. To be able to come up with an NGO that would be representative, the researcher looked at various NGOs in Sudan like Save the Children, CARE, World Relief and International Aid Services but chose International Aid Services Sudan because of its presence in the hard-to-reach areas across Sudan. In Sudan, the first interventions in 1989-90 targeted Central and Western Equatorial 12 (Yei, Maridi, Mundri). The programme expanded to Northern Bahr el Ghazal in 1997. In 2015 the programme, following the regional ceasefire agreement, expanded to Nuba Mountains with focus on the Western Jebels, this programme paved the way for the formal registration of the organization in Khartoum in 2016. In 2017 the organization expanded to Darfur and in 2018 to Red Sea. International Aid Services is one of the leading non-government organizations as far as water, sanitation and hygiene (WASH) is concerned. International Aid Services Sudan head office is located in Khartoum House 45, Block L8, Street 37, West Mohammed Najeeb Road in El Deem and operates in six (6) states of Sudan with state field offices in all the five states in Redsea state offices are situated in Port Sudan, Kaduguli for

South Kordofan state, Ed Damazin for Blue Nile state, Nyala for South Darfur, Geniena for West Darfur state and Khartoum for Khartoum state. Looking

at such rich statistics gave the researcher confidence that International Aid services Sudan can well represent NGOs in Sudan.

AIM OF THE STUDY

The study examined the effect of control environment on service delivery in Non-Governmental Organizations. A case study of International Aid Services Sudan located in Sudan.

Research question

What are the effects of control environment on service delivery in Non-Governmental Organizations?

RESEARCH METHODOLOGY

Design of the research

A case study research design was based on a practical, logical and structured manner of the organization relating to the area of study. A case study is an empirical enquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident and it relies on multiples sources of evidence. Case study research investigated pre-defined phenomena but does not involve explicit control or manipulation of variables: the focus is on in-depth understanding of a phenomenon and its context.

Case studies typically combined data collection techniques such as interviews, observations, questionnaires, and document and text analysis. The research used case study research design because it produces information only on the particular cases studied. A case study research design is combined with both quantitative and qualitative methods that were used for this study. The study adopted cross-sectional design because it is the most relevant research design basing on the nature of the objectives. The study adopted both quantitative and qualitative data collection approaches. The study used quantitative approaches because statistics are very vital to determine the features of the target population. Qualitative approach was used to capture some comments, views, opinion and the respondents' feelings about the study. According to Baron

(2019), qualitative approach helps to capture qualitative data, based on qualitative aspects that may not be quantified. It aids in discovering the motives and desires or what people think and how they feel about a given subject or situation. The data was collected from both primary and secondary sources.

Area of study

The research was conducted at International Aid Services offices found in Sudan in Red Sea state, South Kordofan, West Darfur, Blue Nile, Khartoum and South Darfur states. This is because International Aid Services head office in Khartoum is the center of control of all operations. The study majorly focused on all these six states. This area is selected because International Aid Services has strong internal control system which may greatly affect service delivery in that organization.

Population of the study

The population (100) of the study covered (4) directors, (6) heads of departments, (2) state program coordinators, (27) field operational staffs, (5) finance head office, (3) internal audit, (5) finance head office and (53) beneficiaries from International Aid Services in Sudan to participate in the study. Staff members were allowed to give their opinions.

Sample and sampling techniques

A sample is a section of the population chosen to represent the whole population [12]. Since the total population was 100, the researcher selected 80 respondents according to [4] table of sample size determination.

Table 1: Sample Size

Category of Respondents	Population	Sample Size(n)	Sampling Technique
Directors	4	4	Purposive
Heads of Departments	7	7	Purposive
Regional Program Coordinators	1	1	Purposive
Field operational staff and all others staff	27	20	Simple Random
Internal Audit	3	3	Purposive
Finance head office	5	5	Purposive
Beneficiaries	53	40	Simple Random
Total	100	80	

Source: World Vision staff list and beneficiary lists
Guided by: Morgan table

Purposive sampling method was used on directors, heads of departments and state program Coordinators who had the required information on the issues pertaining to the effect of internal control systems on service delivery in non-governmental organizations (NGOs). This sampling technique was used because it helps the researcher to obtain the desired information from the key informants. Simple Random sampling was used on field operational staff and Beneficiaries and each respondent got an equal chance of being selected for sample. This sampling was used because it helps the researcher to avoid biasness when selecting the study participants. Simple random sampling was adopted for selection of other staff in order to ensure more representative and equal chance of participation in the study.

Sources of data

The data was collected from both primary and secondary sources such as text books and reports of International Aid Services.

Primary data

The primary data was got using questionnaires and interviews with relevant stakeholders. This data helped the researcher develop a report.

Secondary data

Secondary data was got from documented statements and reports of International Aid Services, journals and textbooks. This data was used because it helps the researcher to compare the findings from other authors and the findings from the field. The secondary data was collected using library books, searching journals from the internet and checking the organizational reports.

Data collection tools

The study used Questionnaires and Interview guide as data collection tools: the researcher distributed/administered 80 copies of the structured questionnaires for 80 selected respondents in International Aid Services in Sudan.

Questionnaires

The researcher designed well-structured questions that were used to get detailed information related to the subject matter. This instrument helped the researcher to collect the data from the target research participants using structured questions in the questionnaires. This tool was measured by a five-point Likert scale questionnaire from strongly agree as a response one (1point) to strongly disagree as a response five (5points). The questionnaire contained both open

and close ended questions. Rensis Likert's scale statement having five category response continuums of 5-1 was used, Strongly Agree (5 points), Agree (4 points), Not sure (3 points), Disagree (2 points), strongly disagree (1 point) with assertion. In using this each respondent who selected a response most suitable to him/her in describing each statement and the response categories weighed from 5-1 and average for all items were computed accordingly.

Interview Guide

In-depth interview is one of the methods the researcher used to collect data. This is a face-to-face conversation with the purpose of exploring issues or topics in detail. It doesn't use preset questions, but is shaped by a defined set of topics. This interview technique involved oral or vocal questioning techniques or discussions. The researcher becomes the interviewer and the respondent from the sample becomes the interviewee.

Data Validity and Reliability

Eighty (80) copies of the questionnaires were administered on the respondents with similar characteristics to check consistency of the instrument while testing reliability and validity of the tools.

Validity of research instruments

Research tools were prepared, presented to three experts [supervisor moderate their comments/correction/suggestion who checked on their correctness. The experts' comments were used to improve the questionnaire by eliminating all errors. Pretesting of questionnaires also was done by administering questionnaires to 80 respondents from international Aid services which helped the researcher to identify the gaps and make modifications accordingly. A content validity index method was used in determining the validity of the instruments. The CVI which is 0.7 and above was considered valid for the study [4]. The CVI was computed as shown below;

$$CVI = \frac{n}{N}$$

Where CVI = Content Validity index
 n = number of items declared valid
 N = total number of items in the questionnaires

If the overall content validity is equal of the instrument is equal to acceptable index of 0.7 or above then the instrument was accepted as valid.

Content validity index was applied to all instruments and the average was computed. Amin also contends that an instrument which has an average index of 0.7 or above is a valid instrument. The research instrument was passed to professionals, experts and other research authorities to ascertain the validity of the instrument.

Reliability

Reliability is the measure of the degree to which a research instrument yields consistent results after repeat. Qualitatively, the reliability of the instruments was established through a pilot test of the questionnaire to ensure consistency and dependability and its ability to tap data that would answer the objectives of the study. According to [4] an alpha of 0.5 or higher is sufficient to show reliability the closer it is to the higher the internal consistency in reliability. The questionnaire was pretested using respondents from International Aid Services and reliability was computed using Statistical Package for Social Sciences (SPSS). Using this software, a Cronbach's Coefficient Alpha test was used because it measures the reliability of the study instrument and the results considered appropriate was 0.7 and above [9]. 10 copies were administered for reliability test.

Ethical considerations

The researcher observed extreme confidentiality while handling the responses and Information was availed to the respondents that the researcher would not cause any danger directly or indirectly and that participation was voluntary. The researcher considered the research values of voluntary participation, anonymity and protection of respondents from any possible harm that may arise from participating in the study. Thus, the researcher introduced

the purpose of the study as a fulfillment of a Masters' study program and not for any other hidden agenda by the researcher. The researcher requested respondents to participate in the study on voluntary basis and refusal or abstaining from participating was permitted. The researcher also assured the respondents confidentiality of the information given and protection from any possible harm that may arise from the study since the findings were used for the intended purpose only.

Data presentation and analysis

Qualitative data was presented in tabular form, after collecting the questionnaires, editing, coding and classification of data was carried out. Quantitative data was analyzed mathematically through arranging the responses from the different target population to be summarized in tables from the general analysis was printed and used to collect data to be used for analysis. Manual editing of questionnaires was done to eliminate errors. After coding, tabulation was done to clearly present various responses and the interpretation. Frequencies and percentages was used to portray statistics used to analyze and interpret the findings of the study. For ease of analysis, procedures within Statistical Package (SPSS) were used. The data was summarized by descriptive statistics of the mean and standard deviation while multiple regression analysis was used to answer the research objectives by the use of a research model. Descriptive analysis was applied to describe the primary variables and associated indicator item related to the study objectives. The data was put in order and structured to get meaning from data. The results of the data analysis were presented in frequency tables, bar graphs and pie-charts. Linear regression analysis was adopted to examine the effect of the independent variables on the dependent variable so as to provide answers to the study questions.

The information obtained was sorted and grouped into sub-themes in line

with the study objectives. Data analysis involved the qualitative approach of identifying the major themes arising respondents' answers; assigning of codes to the themes: classification of the themes under the main theme and integrating the responses on the effect of control environment on service delivery, the effects of risk assessment on the Service delivery and the effects of monitoring on Service delivery in Non-Governmental Organizations. Content analysis was used to edit qualitative data and reorganizes it into meaningful shorter sentences. After data collection, information of same category was assembled together and their similarity with the quantitative data created. Qualitative data was interpreted by composing explanations or descriptions from the information. The qualitative data was illustrated and substantiated by quotation or descriptions.

Limitations to the Study

Sampling errors: Failure to initially specify the population, problems in selecting a sample and poor response rate led to sampling error and bias. This can occur due to the sample selected does not perfectly represent the population. Sampling error is when the results obtained from surveying the sample are different than what would have been obtained from surveying the whole population. However, this was solved by increasing the sample size results in a more accurate result because the study gets closer to the actual population size.

Statistical errors: A statistics error was to occur due to a difference between a measured value and the actual value of the collected data and if the error value is more significant, then the data was considered as the less reliable. Statistical errors occur during all phases of a study from study design to reporting. These errors were likely to be unrelated to misuse of P values and statistical significance testing. However, this was avoided by organizing all collection forms, and material used to record the data in one place, checking the data for completeness and accuracy

and assigning unique identifiers.

PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

Respondents' Response Rate

The return rate of the questionnaire was analyzed. The response rate of more than 97.5% was sufficient

enough for the study while 10% were non-responsive.

Table 2: Respondents' Response Rate

Questionnaires how many different sets of questionnaires were involved	Number of respondents	Percentage (%)
Copies of questionnaires administered	80	100
Questionnaires received/returned	70	87.5

Source: primary data

According to the findings, 80 copies of the questionnaires were administered and 70 respondents received the questionnaires which ensured 87.5% response rate. A total of 80 copies of the questionnaires were administered out of which, 70 (87.5%) questionnaires

were fully completed and valid while 10 (12.5%) were either incomplete or wrongly filled. The researcher used these results for analysis and reporting because 87.5% return rate of the questionnaire is excellent for data analysis.

BIO DATA OF RESPONDENTS

Gender of respondents

The gender distribution of respondents, the study included both

male and female respondents as shown in the figure below;

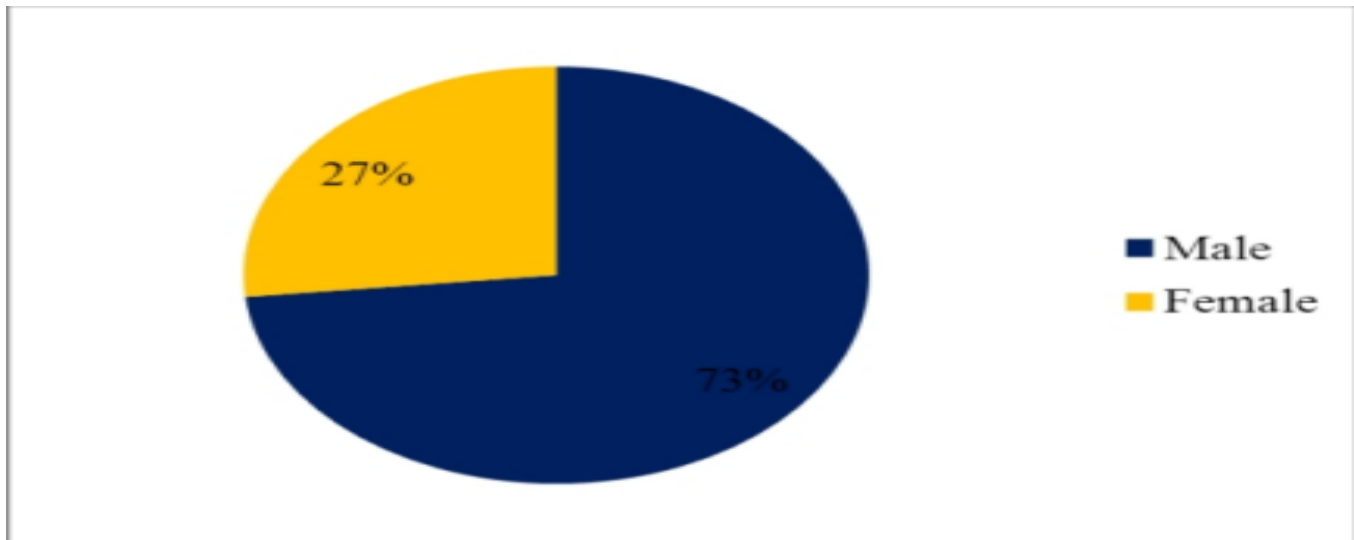


Figure 1: Distribution of respondents by gender
Source: Primary Data (2021)

From the figure above, male respondents formed the highest percentage 73 compared to the female with only 27%. Males were found to be more active in participation which

explains their highest number. However, both were considered since it was important to get views of women in the study. This implies that the organization mostly employed male

employees who can manage and direct other employees to ensure that control environment, risk assessment and monitoring have greater impact on service delivery in International Aid Services Sudan.

Education level of the respondents
 Respondents were requested to indicate their highest levels of education. The aim was to determine their ability to understand the study and the findings are presented in the table below.

Table 3: Education level of the respondents

Education level	Frequency	%
Certificate	11	16
Diploma	21	30
Bachelor's degree	29	41
Master's degree	9	13
Phd	-	-
Total	70	100

Source: Primary Data

The findings in Table 3 show that the education level of the respondents varied from certificate to Master's degree level. The highest numbers were those of Bachelor's degree, 41%, whereas those of Diploma level comprises 30%, This suggests that the all the respondents had sufficient knowledge on how control environment,

risk assessment and monitoring contribute to service delivery in International Aid Services Sudan.

Age of the respondents
 Respondents were also requested to indicate their age to establish their eligibility to participate in the research study and the findings are presented in the table below.

Table 4: Age of respondents

Age	Frequency	%
18-25 years	12	17
26-35 years	18	26
36-45 years	21	30
46 years and above	19	27
Total	70	100

Source: Primary Data

Table 4 shows that all the age groups were almost equally represented in the study, although the 36-45 years age group had more respondents, those in the age bracket (18-25 years) were represented by 17% and this group had the lowest number of respondents. However, respondents in the age group between 36-45 years and those with 46 years and above were represented by

26% and 27% respectively. This implies that employees of International Aid Services Sudan are in productive age group hence they can improve the level of service delivery by putting in place control environment, risk assessment and strict monitoring in the organization.

Experience of the respondents
 The study requested respondents to

avail information on the duration that they had taken working at International

Aid Services and the findings are shown in the table below.

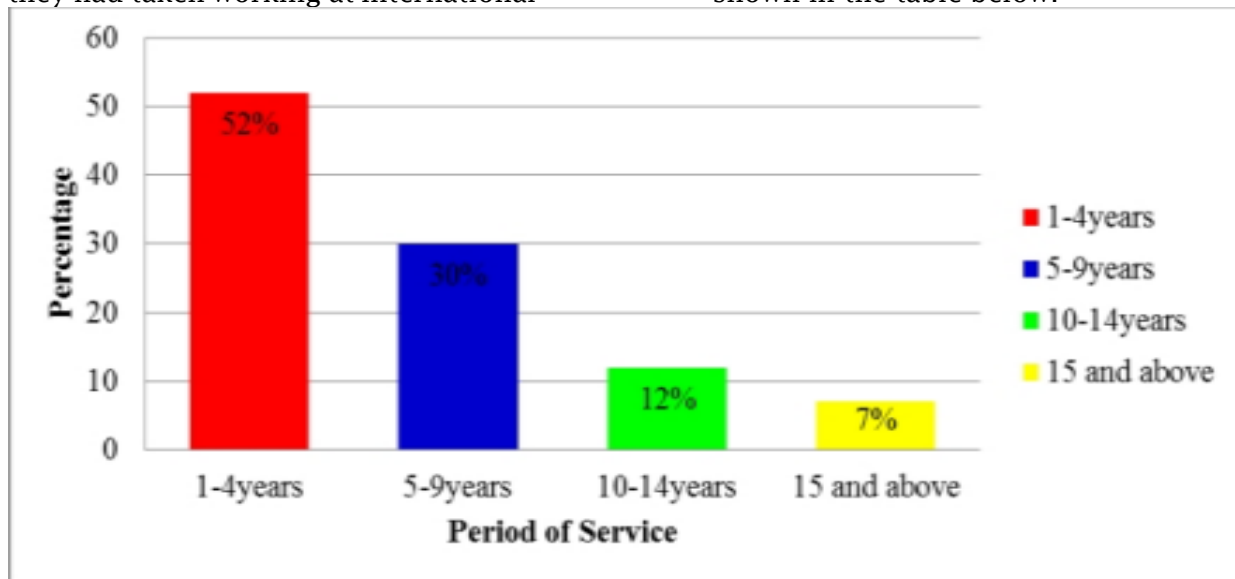


Figure 2: Distribution of Respondents by Period of Service

Source: Primary Data (2021)

The findings showed that majority (52%) of respondents have worked at International Aid Services between 1-4years, followed by 5-9 years with 30%, 12% of the respondents have stayed at International Aid Services for a period between 10-14years and the least (7%) have worked at the organization for a period of 15 and above. The study results revealed that at least all the target respondents who participated in the study had relevant experience in

different sections and therefore they can monitor the organization, assess the risks and control the organization to ensure that there is effective service delivery.

Region by Location of respondents

The researcher wanted to know the location of respondents currently working in respect to International Aid Services and the findings are presented in the table below:

Table 5: Region by location of respondents currently working in respect to International Aid Services

Region by location	Frequency	%
Head office Staff	13	18.6
Eastern Region	14	20
Western Region	43	61.4
Total	70	70/100

Source: Primary Data

Data on Table 5 above reveals that majority of respondents (61%) were coming from western Region, while 20% represented the respondents from eastern region. However, the lowest percentage of respondents (18%) came from the head office. This implies that

93% of the respondents had worked for International Aid Services for over 1-year, which period is sufficient for employees to understand issues regarding internal control systems and service delivery.

Table 6: Position respondents currently hold in International Aid Services

Department	Frequency	Percentage (%)
Beneficiary from International Aid Services programmes	5	7.1
Regional operational Management	16	22.9
Programme management staff	14	20
Community development staff	6	8.6
Finance and Accounts staff	11	15.7
Monitoring and evaluation Staff	18	25.7
Total	70	100

Source: Primary Data

According to the findings, the highest percentage of respondents (25.7%) were monitoring and evaluation staff members, 7.1% accounted for the beneficiaries from International Aid Services programmes, 22.9% represented the regional operational management staff and 20% accounted for programme management staff. The findings revealed that 8.6% was for Community development staff and lastly 15.7% represented finance and

accounts staff. This implies that the data was collected from all the target respondents.

The effect of control environment on service delivery in International Aid Services Sudan.

Respondents were interviewed in relation to the effect of control environment on service delivery in International Aid Services Sudan; the findings are presented in the table below:

Table 7: Control Environment

Statement measuring control environment		SA	A	NS	D	SD	Mean	S/dv
Management is committed to the operation of all management systems in place.	F	4	17	4	20	25	4.52	0.709
	%	6%	24%	6%	29%	36%		
Management provides feedback to the all field workers about the operation of all systems.	F	13	5	4	40	8	4.21	0.76
	%	19%	7%	6%	57%	11%		
Appropriate measures taken to correct problems in operation of the accounting or finance management System systems	F	9	17	8	28	8	4.23	0.82
	%	12.9%	24.3%	11.4%	40%	11.4%		
Management acts with a great degree of integrity in execution of their roles	F	9	17	0	24	20	4.21	0.90
	%	13%	24%	0%	34%	29%		
Ensuring compliance with the financial policies of the organization.	F	12	18	4	16	20	3.86	1.21
	%	17%	26%	6%	23%	28%		
Competence of persons performing assigned duties may be achieved through strong management.	F	9	17	0	24	20	4.61	0.55
	%	13%	24%	0%	34%	29%		

Source: Primary Data

Key to symbols: Strongly Disagree (SD), Disagree (D), Not sure (NS), Agree (A) and Strongly Agree (SA).

Table 6 shows that the majority of the respondents, the highest percentage of respondents (36%) strongly disagreed that the management is committed to the operation of all management systems in place, 29% disagreed with the findings and 6% accounted for those who were not sure with the statement. However, 24% represented those who agreed with the findings and lastly 6% also strongly agreed implying that the management of International Aid Services Sudan is not committed to the operation of all management systems in place. This was supported by the mean value of 4.52 with standard deviation of 0.709. According to the findings in the table above, majority of respondents (57%) disagreed that Management provides feedback to the all-field workers about the operation of all systems, 11% strongly disagreed with the statement, 6% were not sure, while

19% strongly agreed and those represented by 7% who strongly agreed with the findings. This gives an implication that Management of International Aid Services Sudan does not provide feedback to the all-field workers about the operation of all systems as shown by the mean value of 4.21 and Standard Deviation [std] .0.76. One of the administrators interviewed said that;

“Control environment set the tone of the organization by influencing the control conscious of people and it is viewed as the control environment contains administering and monitoring the controls, commitment and competence of persons performing assigned duties, or audit committee, management philosophy and operating style and well-organized organizational structures for effective Service delivery in Non-

Governmental Organizations

On whether appropriate measures taken to correct problems in operation of the accounting or finance management System systems, the majority 40 % disagreed; 11.4% strongly disagreed, whereas 24.3 % agreed; 12.9 % strongly agreed, while 11.4 % were not sure implying that Appropriate measures are not taken to correct problems in operation of the accounting or finance management System systems at International Aid Services Sudan. This view was supported by the mean value of 4.23 and Standard Deviation [std] 0.82. On whether the management of International Aid Services Sudan acts with a great degree of integrity in execution of their roles; the majority 34 % disagreed and 29% strongly disagreed, whereas 24 % agreed; 19 % strongly agreed implying that international Aid Services Sudan does not act with a great degree of integrity in execution of their roles as supported by the mean value of 4.21 and Standard Deviation [std]. 0.90. Table 6 further shows that that the majority, 28% strongly disagreed that ensuring compliance with the financial policies of the organization; 23% disagreed, whereas 6% were not sure, 26% agreed with the findings and 17%

The findings revealed that commitment of persons performing assigned duties may be achieved through control environment, competence of persons performing assigned duties may be achieved through control environment, control activities provide the discipline and structure for the achievement of the primary objectives of financial management, control activities ensure that compliance with the financial policies of the organization and the control activities set the tone of an organization, influencing the consciousness of its people. This is in line with [6] that these are the controls within the recording function which h checks that the transactions to be recorded and processed have been authorized and that they are correctly and accurately processed. He added that

strongly agreed implying that there is no compliance with the financial policies of international Aid Services Sudan and this was evidenced by the mean value of 3.86 and Standard Deviation [std] 1.21.

According to the **interviews** conducted, one respondent said that;

“Control environment starts with the board of directors and management, who set the tone of an organization through policies, behaviors and effective governance. If the tone set by management is lax, then fraudulent financial reporting and performance is more likely to occur”.

On whether competence of persons performing assigned duties may be achieved through strong management, the majority 40 % disagreed; 11.4% strongly disagreed, whereas 24.3 % agreed; 12.9 % strongly agreed, while 11.4 % were not sure implying that competence of persons performing assigned duties may not be achieved through strong management of international Aid Services Sudan. This was supported by the fact that the mean value was 4.61 and Standard Deviation [std] 0.55.

DISCUSSION

such controls include checking the arithmetical accuracy of the records, maintenance and checking of totals, reconciliation, control accounts and trial balances and accounting for document. The study results revealed arithmetical and accounting controls are used as control activities, some respondents stressed that personnel control is also another control activity used International Aid Services Sudan. This is in line with [2] that any system of internal control should include the supervision by responsible officials of day-to-day transactions and the recording thereof all activities performed in the financial management by all the level of staff should be clearly laid down and communicated to the person supervising. The study findings revealed that Supervision control is another

control activity used International Aid Services Sudan as management is used in controlling the activities. This is in line with [10] that physical control can also be achieved by electronic means in a computerized environment for example through the use of electronic cards,

The study revealed that control environment ensures that compliance with the financial policies of the organization and the control activities set the tone of an organization, influencing the consciousness of its

password etc to restrict access to particular file. He added that physical custody of assets and involves procedures and security measures designed to limit access to authorized personnel only.

CONCLUSION

people. Furthermore, commitment of persons performing assigned duties were achieved through control environment and competence of persons performing assigned duties.

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