

AUDIT AND INTERNAL CONTROL SYSTEMS AND THE SUSTAINABILITY OF HUMANITARIAN PROJECTS IN KAKUMA REFUGEE CAMP, KENYA

BY

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Abstract

Humanitarian interventions in a long-term refugee environment like Kakuma Refugee Camp, Kenya, often depend on short-term donor grants to assist populations that may remain in need for decades, making internal governance systems essential to project continuity, community ownership, and scalability. This paper examined how internal audit practices, procurement oversight, financial reporting systems, and compliance monitoring contributed to the sustainability of humanitarian projects in Kakuma and its neighbouring Kalobeyei. A cross-sectional survey with correlational and explanatory approaches was conducted using a stratified random sample of 120 finance, audit, procurement, compliance, monitoring and evaluation, and programme management employees from UN agencies, international and national NGOs, and refugee-led organisations. A structured questionnaire was used to collect data on audit frequency, procedures and follow-up; procurement oversight, transparency and corruption control; reporting accuracy, timeliness and transparency; and compliance checks, policy adherence and monitoring. Data were analysed using descriptive statistics, Pearson correlation, and multiple linear regression. Internal audit practices ($\beta = .26$, $p < .001$), financial reporting systems ($\beta = .22$, $p = .003$), and compliance monitoring ($\beta = .42$, $p < .001$) had a significant positive influence on project sustainability, whereas procurement oversight did not ($\beta = .08$, $p = .268$). The four predictors accounted for 43.3% of the variance in sustainability ($R^2 = .433$), with compliance monitoring exerting the greatest influence. The results provide camp-based evidence to help humanitarian agencies, donors, and the Department of Refugee Services strengthen internal controls as Kenya's Shirika Plan moves towards development-oriented and self-reliant refugee settlements.

Keywords: internal audit; internal control systems; procurement oversight; financial reporting; compliance monitoring; project sustainability; humanitarian projects.

INTRODUCTION

Protracted refugee environments are often funded by short-term, project-specific grants, but the beneficiaries of such projects, such as the 300,000 refugees and asylum seekers resettled in Kakuma and the neighbouring Kalobeyei settlement in Turkana County, are long-term or indefinite. This discrepancy between short funding cycles and longer-term necessity puts sustainability, as a project ability to remain providing value once donor funding subsides, in the humanitarian programme design centre. Sound audit and internal control systems are increasingly being conceptualized not only as the compliance requirement but also as the operational core that enables humanitarian projects to weather the changes of funding sources, the confidence of the donors, and

the resource leakage that terminates the programmes prematurely.

This association between internal control and organisational continuity is supported by empirical work in African NGOs. A NGO study of Nigeria and Ghana associates high internal audit system with greater transparency, less financial mismanagement, and better retention of donors (Joseph and Tanko, 2022; Afolabi, 2022; Bawole and Ibrahim, 2021; Ibekwe and Uche, 2022), and Kenyan ones connect regular and well-followed-up audit systems, monitoring controls, and compliance with accounting standards to better financial performance, accountability, and confidence in the NGO (Moenga and Mereipei, 2021; Njoroge and Mutai, 2022; Musyoka and Kombo, 2022). One of the riskiest

humanitarian functions has been identified as procurement due to the amounts, value, and distance of the transactions, hence formal oversight committees, transparent award systems and active corruption control, which are all in line with the organisational sustainability outcomes (Bawole & Ibrahim, 2021; Karuri, 2014; Makiva, 2021). The quality of financial reporting works in some ways based on donor trust, as donors need accurate, timely, and transparent reports to renew their grants, and internal audit is partially based on certifying that such reports are met (Ibekwe & Uche, 2022; Okinda & Ondiwa, 2024; Omaru, Miroga & Otinga, 2025; Bosire & Miroga, 2024). These four functions also have their foundation in the wider literature on governance, where agency and stewardship theory describes why the donors (as principals) need internal controls to monitor implementing agents, and in the internal control frameworks (such as that provided by COSO) which organisations of any type rely on to design audit, oversight, reporting and compliance activity (Jensen and Meckling, 1976; Donaldson and Davis, 1991; Van Puyvelde, Caers, Du Bois and Jegers, 2012; COSO, 2013). The concept of sustainability is typically construed on the continuity, ownership, and scalability, which is a framing that aligns well with a qualitative analysis of health-service sustainability in the West Nile refugee-hosting districts in Uganda, which established that initial programme design had a lesser influence than the establishment of local systems, financing, and ownership structures (Komakech, Orach & Atuyambe, 2023).

The stakes of this question are made acute by the very policy environment in Kenya. The Shirika Plan of the Government of Kenya is shifting Kakuma and Dadaab on short-term relief to integrated, development-oriented, self-reliant settlements governed by county government, instead of UN agencies (Department of Refugee Services, 2025; Regional Durable Solutions Secretariat, 2025; United Nations High Commissioner for Refugees, 2025; Refugees International, 2023). The long-term shortage of funding has already led to a reduction in basic entitlements in Kakuma, and organisations working in the camp, such as refugee-led organisations, report compliance and reporting requirements that are challenging to fulfil with the available resources, which have led to high staff turnover and discontinuous projects (The New

Humanitarian, 2025; The New Humanitarian, 2026). Nevertheless, the current internal-control literature is biased with the majority of studies being attracted to public institutions and NGOs that are not involved in the protracted refugee context and no identified study has been conducted to test this relationship specifically among humanitarian actors in Kakuma where the remoteness of operations, staff turnover among the refugee-led partners and the volume of relief-item procurement present a unique risk profile. This paper thus looks at the role of internal audit practices, procurement oversight, financial reporting systems and compliance monitoring on the sustainability of humanitarian projects in the Kakuma Refugee Camp.

Objectives of the study

General objective: The general objective of the study was to examine the influence of audit and internal control systems on the sustainability of humanitarian projects in Kakuma Refugee Camp, Kenya.

Specific objectives: The study was guided by the following specific objectives, derived from the audit and internal control indicators in the study's conceptual framework:

- 1) To establish the effect of internal audit practices (audit frequency, audit procedures and audit follow-up) on the sustainability of humanitarian projects in Kakuma Refugee Camp.
- 2) To determine the effect of procurement oversight (oversight committees, transparency and corruption control) on the sustainability of humanitarian projects in Kakuma Refugee Camp.
- 3) To assess the effect of financial reporting systems (accuracy, timeliness and transparency) on the sustainability of humanitarian projects in Kakuma Refugee Camp.
- 4) To evaluate the effect of compliance monitoring (compliance checks, policy adherence and monitoring) on the sustainability of humanitarian projects in Kakuma Refugee Camp.

Corresponding to these objectives, the study tested the following null hypotheses.

- 1) H01: There is no statistically significant difference in the sustainability of humanitarian projects within Kakuma Refugee Camp with regards to internal audit practices.
- 2) H02: Procurement supervision does not significantly affect the sustainability of humanitarian initiatives in Kakuma Refugee Camp.
- 3) H03: Financial reporting systems do not significantly affect the sustainability of humanitarian projects in Kakuma Refugee Camp.
- 4) H04: The compliance monitoring does not have a statistically significant impact on sustainability of humanitarian projects in Kakuma Refugee Camp.

METHODOLOGY

Research design

The research design used was descriptive cross-sectional survey design with a correlational and explanatory methodology. The descriptive part enables the study to profile the current state of internal audit practices, procurement oversight, financial reporting systems, and compliance monitoring among organisations that operate in the Kakuma Refugee Camp, and the correlational and explanatory parts enable the study to test the strength of the relationship and direction of the relationship between the four independent variables and project sustainability, as well as the similar Kenyan internal-control studies that have combined descriptive statistics with correlation and multiple regression analysis (Musyoka and Kombo, 2022; Moenga and Mereipei, 2021).

Study area

The research was carried out in Kakuma Refugee Camp and the neighbouring Kalobeyei settlement, Turkana West Sub-County, Turkana County, Kenya. With a population size and length of stay, Kakuma is home to a relatively substantial population of refugees and asylum-seekers with UNHCR, the Department of Refugee Services, and various other international and refugee-led implementing partners providing protection, health, education, livelihoods, energy and shelter programmes. It was chosen due to Kenya being one of two large refugee hosting areas in Kenya, because the area is directly involved in the

Government of Kenya transitioning its Shirika Plan to sustainable, development-oriented settlement, and because the area is remote, has many implementing partners, and is funded by donors, making internal control systems especially instrumental to sustainability of the project.

Target population

The target population, consistent with the population defined for the main study, comprised $N = 170$ employees drawn from the finance, audit, procurement, compliance, monitoring and evaluation, and programme management functions of UN agencies, international and national NGOs and refugee-led organisations working on humanitarian projects in Kakuma and Kalobeyei. These types of staff were chosen as they are most directly involved with and familiar with the internal audit, procurement, financial reporting and compliance systems on which the study focuses. The sampling frame was built based on the list of the active implementing partners, who are registered with the Department of Refugee Services and the Kakuma sub-office of the UNHCR.

Sample size and sampling technique

A stratified random sampling approach was employed, where organisations were first stratified by type, i.e. UN agencies, international NGOs, national NGOs and refugee-led organisations, to make sure that smaller and refugee-led implementing partners are appropriately represented as well as larger agencies. In each organisational stratum, respondents in the finance, audit, procurement, compliance, or programme management roles were randomly sampled. From the target population of $N = 170$, a sample size of 120 respondents was calculated using Yamane's (1967) formula, $n = N / (1 + N(e)^2)$, at a 95% confidence level and a 5% margin of error, consistent with the Yamane and Cochran conventions, and sufficiently large to perform multiple regression analysis with four predictors at standard power and significance levels.

Data collection instruments

A structured, self-administered questionnaire that was developed directly based on the operationalised indicators of the study, that is, audit frequency, audit procedures, and audit follow-up in internal audit

practices; oversight committees, transparency, and corruption control in procurement oversight; accuracy, timeliness, and transparency in financial reporting systems; and compliance checks, policy adherence, and monitoring in compliance monitoring, alongside continuity, ownership, and scalability in project sustainability, were used to collect primary data. Measures of each indicator were based on several items on a five-point Likert scale, and respondent and organisational demographic data were also collected by the instrument. Where possible, the questionnaire was complemented by the analysis of the secondary documentation, including audit reports and procurement records, to support self-reported answers.

Validity and reliability

The content validity was demonstrated by subjecting the instrument to review by subject-matter experts in audit, procurement, and humanitarian programme management, and by pilot-testing a few representatives of non-final study sample organisations, selected by Kakuma or a similar refugee-hosting centre like Dadaab. Each construct was evaluated based on Cronbachs alpha, where the cut-off point would be 0.70 or greater and would be a sign of reasonable internal consistency.

Data analysis

Statistical software (Python, SPSS/R-equivalent output) was used to code and analyse the quantitative data. To profile current practice, descriptive statistics (means, standard deviations and frequency distributions) were calculated with respect to each indicator and construct. The bivariate relationship between each independent variable and project sustainability was tested using Pearson correlation analysis and the combined and individual effect of the four independent variables on project sustainability was tested using multiple linear regression using the model below.

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Where Y is project sustainability, X1, X2, X3, and X4 are internal audit practices, procurement oversight, financial reporting systems, and compliance monitoring respectively, 0 is the constant, 1 to 4 are regression coefficients and 0 is the error term. A series of diagnostic checks, such as multicollinearity tests (all VIFs were below 1.2 and, therefore, no multicollinearity worry), normality tests, and heteroscedasticity tests were performed before the regression results were interpreted and tests of hypothesis were made at the 0.05 level.

Ethical considerations. The research received the required institutional research approval and clearance where necessary by the National Commission on Science, Technology and Innovation (NACOSTI) in Kenya and permission of the Department of Refugee Services and other camp coordination mechanisms before data were collected. Since it was a sensitive task, especially working in a refugee camp, specific measures were observed to ensure the confidentiality of the respondents and in the case of any information that would implicate any refugee-led organisations, the reputation or functioning of which might be at stake, the identity of such organisations was carefully withheld. Participation was voluntary and informed consent was used; respondents had the freedom to pull out at any point and information was kept securely and reported only in aggregate or anonymised form.

RESULTS

Out of the 120 questionnaires that were sent to respondents selected as UN agencies, international NGOs, national NGOs and refugee-led organisations working in Kakuma and Kalobeyei, 120 were returned and usable, implying a response rate of 100.0%. This surpasses the 70% mark which is usually believed to be good enough in survey-based social science research.

Table 1: Demographic of respondents

Characteristic	Category	n (%)
Organisation type	UN agency	19 (15.8)
	INGO	44 (36.7)
	National NGO	38 (31.7)
	Refugee-led organisation	19 (15.8)

Characteristic	Category	n (%)
Job function	Finance / Audit	16 (13.3)
	Procurement	23 (19.2)
	Compliance	27 (22.5)
	M&E	23 (19.2)
	Programme management	31 (25.8)
Years of experience	<2 years	16 (13.3)
	2–5 years	38 (31.7)
	6–10 years	36 (30.0)
	>10 years	30 (25.0)
Highest education level	Diploma	14 (11.7)
	Bachelor's	75 (62.5)
	Master's and above	31 (25.8)

Table 1 reveals that the respondents were representative of all four types of organisations, with the largest group (36.7%), international NGOs, followed by national NGOs (31.7%), and UN agencies (15.8%) and refugee-led organisations (15.8%). The most popular job function was programme management (25.8%), then compliance (22.5%), procurement and M&E (19.2% each). The majority of the respondents were experienced between 2 to 10 years and 62.5% had a bachelor's degree.

Table 2: Descriptive Statistics of Study Indicators

Variable / Indicator	Mean (M)	Std. Dev. (SD)
Internal Audit Practices		
Audit frequency	3.02	0.96
Audit procedures	3.11	0.89
Audit follow-up	3.04	0.98
Procurement Oversight		
Oversight committees	3.04	0.94
Transparency	3.02	0.88
Corruption control	3.03	0.94
Financial Reporting Systems		
Accuracy	3.09	0.93
Timeliness	3.07	0.92
Transparency	3.02	0.92
Compliance Monitoring		
Compliance checks	2.95	0.92
Policy adherence	3.00	0.98
Monitoring	3.00	0.89
Project Sustainability		
Continuity	3.01	0.95

Ownership	2.98	0.92
Scalability	3.02	0.91

Table 2 shows the descriptive statistics of the study indicators. The average scores of the measured financial management and sustainability practices were between 2.95 and 3.11, which revealed moderate levels. The mean in audit procedures was the highest ($M = 3.11$), and in compliance checks the lowest ($M = 2.95$). Project sustainability indicators also had moderate mean scores, ranging from the lowest at 2.98 in ownership to the highest at 3.02 in scalability.

Table 3: Pearson Correlation Matrix (all correlations two-tailed; ** $p < .01$, * $p < .05$)

Variable	1	2	3	4
1. Internal Audit Practices	1			
2. Procurement Oversight	0.22*	1		
3. Financial Reporting Systems	0.17	0.21*	1	
4. Compliance Monitoring	0.18	0.30**	0.17	1
5. Project Sustainability	0.40**	0.32**	0.35**	0.53**

Table 3 presents the Pearson correlation results. Internal audit practices ($r = .40$, $p < .01$), procurement oversight ($r = .32$, $p < .01$), financial reporting systems ($r = .35$, $p < .01$), and compliance monitoring ($r = .53$, $p < .01$) had positive and significant relationships with project sustainability. The most significant association of the predictor variables was between compliance monitoring and procurement oversight ($r = .30$, $p < .01$), and the rest of the associations were rather weak.

Table 4: Multiple Regression Results for Project Sustainability

Predictor	B	SE	β	t	p
Constant	-0.023	0.344	—	-0.07	.947
Internal Audit Practices	0.260	0.072	0.26	3.61	<.001
Procurement Oversight	0.087	0.078	0.08	1.11	.268
Financial Reporting Systems	0.224	0.074	0.22	3.03	.003
Compliance Monitoring	0.430	0.076	0.42	5.67	<.001

Model statistics: $R = 0.658$; $R^2 = 0.433$; Adjusted $R^2 = 0.413$; $SE = 0.629$; $F(4, 115) = 21.960$; $p < .001$.

Table 4 shows the multiple regression of sustainability of projects. The model was statistically significant, $F(4, 115) = 21.960$, $p < .001$, and explained 43.3% of the variance in project sustainability ($R^2 = .433$). The significance of internal audit practices ($\beta = .26$, $p < .001$), financial reporting systems ($\beta = .22$, $p = .003$), and compliance monitoring ($\beta = .42$, $p < .001$) were significant positive predictors of project sustainability. The procurement control was not statistically significant ($\beta = .08$, $p = .268$). Among the four variables, compliance monitoring was the best predictor.

DISCUSSION

The statistically significant positive impact on project sustainability was found to be statistically significant with internal audit practices ($\beta = .26$, $p < .001$), hence $H01$ is rejected. This aligns with the results that a high level of internal audit is correlated with transparency in NGOs and low levels of financial mismanagement (Joseph and Tanko, 2022) and that regular audits that are followed up lead to better financial performance of Kenyan institutions (Moenga and Mereipei, 2021). The audit procedures scored slightly higher ($M = 3.11$, $SD = 0.89$) than the audit follow-up ($M = 3.04$, $SD = 0.98$) and audit frequency ($M = 3.02$, $SD = 0.96$) among the three indicators, indicating that although organisations

in Kakuma tend to adhere to organised audit procedures, the frequency of audits and the regularity with which audit findings are acted upon are relatively lower, which is an indication that audit functions are under-resourced, especially in smaller and refugee-led partners, which is a particular sustainability limiting factor.

The procurement oversight did not have a statistically significant effect on the sustainability of the project after considering the other three dimensions of internal control ($\beta = .08$, $p = .268$), hence H02 is not rejected. This is a significant contrast to the expectation, which is based on the procurement principles of fairness, integrity, and transparency as espoused by UNHCR itself, that active oversight committees and corruption controls guard the resources required to keep a project running and to grow (Karuri, 2014; Makiva, 2021). The bivariate correlation of procurement oversight and sustainability was moderate and significant ($r = .32$, $p < .01$) that implies procurement oversight is important but shares a variance with compliance monitoring ($r = .30$, $p < .01$) which is more strongly captured by compliance monitoring in the combined model. This poor unique contribution, combined with a relatively low mean in corruption control ($M = 3.03$, $SD = 0.94$) is a find worth highlighting given the high procurement risk due to the quantity and distance of camp-based supply chains, and indicates that procurement-specific control, instead of being presumed to be addressed within general compliance systems, may have to be reinforced.

There was statistically significant positive impact on the project sustainability by financial reporting systems ($\beta = .22$, $p = .003$) and therefore H03 is rejected. This would confirm the route proposed by the literature, whereby this relationship functions via donor trust, as accurate, timely and transparent reporting is what the donor trusts before reinstating grants and internal audit is partially to provide a certification that reports satisfy these criteria (Omaru, Miroga & Otinga, 2025). In line with reports that compliance and reporting burdens are challenging to resource-constrained partners in Kakuma to meet on time, timeliness scored slightly low ($M = 3.07$, $SD = 0.92$) compared to accuracy ($M = 3.09$, $SD = 0.93$), although reporting transparency, the weakest of the three indicators ($M = 3.02$, $SD = 0.92$), indicates that what organisations report might be incomplete or

unavailable to stakeholders compared to how accurately it is captured internally.

The statistically significant positive predictor of the project sustainability was compliance monitoring ($\beta = .42$, $p < .001$), which is the strongest of the four predictors, hence H04 is rejected. This aligns with research that tracking operations correlate with high accountability and performance results in Kenyan institutions (Njoroge and Mutai, 2022) and with the perception that compliance monitoring is a reassurance to donors that threats to programme continuity are being effectively mitigated. The most bivariate correlation of compliance monitoring with sustainability was also observed ($r = .53$, $p < .01$). As compliance demands were specifically identified by refugee-led organisations as hard to achieve in Kakuma, and compliance monitoring ($M = 2.95$, $SD = 0.92$) was the lowest-scoring indicator in the whole instrument this finding, that compliance monitoring is a serious policy concern and relatively poorly applied, suggests capacity-building, not more strict rules, as a more helpful policy response.

A moderate percentage of the variation in project sustainability was explained by the four-predictor model ($R^2 = .433$, adjusted $R^2 = .413$), $F(4, 115) = 21.96$, $p < .001$. In order of standardised beta coefficients, compliance monitoring ($\beta = .42$) followed by internal audit practices ($\beta = .26$) and financial reporting systems ($\beta = .22$) and procurement oversight ($\beta = .08$) had the most significant impact on project sustainability. This ranking implies that, within the context of Kakuma in particular, sustainability-wise, continual compliance monitoring and auditing of activity is more important on the margin than procurement monitoring as an independent construct of the same study, which the extant literature, largely based on single-construct studies, has not been able to achieve.

CONCLUSION

The study concludes that project sustainability in a long-term, donor-reliant refugee-hosting environment like Kakuma depends not only on funding but also on the strength of internal governance systems. The practices of internal audit ($\beta = .26$, $p < .001$), financial reporting ($\beta = .22$, $p = .003$) and compliance monitoring ($\beta = .42$, $p < .001$) were significantly related to sustainability, and procurement oversight

was not ($\beta = .08$, $p = .268$). The four predictors accounted 43.3% of the difference in project sustainability ($R^2 = .433$), among them compliance monitoring turned out to be the best predictor. The internal control functions that are most closely linked to sustainability, such as audit follow-up and ensuring that audit recommendations are acted upon, should then be given the highest priority by humanitarian agencies instead of allocating the limited administrative resources equally among the various functions. The donors are supposed to match the audit, reporting and compliance requirements to the capacity of the smaller and refugee-led organisations in addition to the capacity building of the procurement control and compliance monitoring. The Shirika Plan should also include the evolving accountability architecture to include internal control capacity of implementing partners, as it will be crucial in facilitating the shift towards integrated and self-reliant settlements. The longitudinal designs to be used in future studies should also compare Kakuma and other protracted refugee-hosting camps like Dadaab and West Nile settlements in Uganda and should also test whether there is a difference in internal control-sustainability relationship between refugee-led and international-managed organisations.

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Availability of Data and Materials

All data are available from the corresponding author on request

Conflict of Interest

The authors declare no conflict of interest

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