Exploring the Lived Experiences of Employee Engagement at Maryland's HBCUs Concerning Internal Control Systems: A Qualitative Phenomenological Study

Sunny Aqualambeng

University of Maryland Eastern Shore, Princess Anne, USA

This phenomenological qualitative study explored the lived experiences of employees at Maryland's Historically Black Colleges and Universities (HBCUs) concerning internal control systems through the theoretical lenses of the COSO framework and employee engagement theory. Using semi-structured interviews with faculty and staff who had worked at the institution for more than three years, the research investigated how employees perceive leadership tone, risk assessment processes, policy implementation, communication channels, and evaluation mechanisms related to internal controls. The study revealed five major themes that characterize employee experiences with internal control systems at this HBCU. Leadership communication was found to be hierarchical but inclusive, though marked by inconsistent communication of ethical values and significant resource constraints affecting implementation. Risk management practices were predominantly reactive rather than proactive, with limited systematic risk assessment processes that focused more on academic risks than operational vulnerabilities. Policy implementation was characterized by unclear separation of duties, substantial workload imbalances, and limited resources that compromised effective control activities. Communication challenges emerged as a critical weakness, with participants describing information sharing as inconsistent, unclear, and selective, compounded by significant technology obstacles in accessing necessary information. The evaluation and improvement processes were found to be limited and primarily driven by external accreditation requirements rather than systematic internal monitoring, resulting in reactive responses to issues rather than proactive enhancement. The findings contribute to the limited research on internal control systems within HBCUs by providing phenomenological insights into how structural constraints including funding limitations, unclear role delineation, and reactive management approaches create barriers to implementing robust internal control systems. Despite institutional commitment to inclusive leadership and student success, the study reveals that addressing these challenges requires not only increased resources but also structural changes to workload distribution, communication practices, and a shift toward more proactive risk management and monitoring procedures. The research provides evidence-based insights for HBCU administrators seeking to strengthen internal control implementation while maintaining institutional mission and cultural values.

Keywords: internal control systems, historically black colleges and universities, COSO framework, employee engagement, phenomenological research, higher education governance, organizational leadership, risk management

Sunny Aqualambeng, Ph.D. Cd., Lecturer, Department of Business Management and Accounting, University of Maryland Eastern Shore, Princess Anne, USA.

Introduction

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) established a framework for internal control systems in 1992 that has since become the standard for organizations worldwide. This framework encompasses five integrated components: control environment, risk assessment, control activities, information and communication, and monitoring activities (COSO, 2013). Employee engagement is defined as the emotional and intellectual commitment an employee has toward their organization and its goals (Albrecht, Bakker, Gruman, Macey, & Saks, 2018). When employees are engaged, they are more likely to adhere to protocols, identify risks, and contribute to the overall success of internal controls (Bakker & Albrecht, 2018). Effective internal control systems rely heavily on employee participation, suggesting that engagement levels significantly impact organizational integrity and operational effectiveness.

Literature exploring the intersection of employee engagement and internal control systems indicates a symbiotic relationship between these constructs. Engaged employees demonstrate higher levels of compliance with internal controls and contribute more effectively to risk management processes (Kahn & Fellows, 2019). Research by McNally (2021) highlights that organizations with higher employee engagement scores typically exhibit stronger internal control environments and fewer control deficiencies. This relationship is particularly relevant within higher education institutions, where decentralized operations and multiple stakeholder interests create unique internal control challenges (Johnson & Smith, 2022).

Several studies have examined aspects of internal controls in higher education settings. Daniels and Washington (2020) explored financial governance structures in public universities, noting significant variations in implementation quality across institutions. Similarly, Rodriguez, Smith, and Williams (2019) investigated the relationship between institutional culture and control environment strength, finding that organizational values significantly influence control effectiveness. However, research specifically addressing the lived experiences of employees at HBCUs regarding internal control systems remains limited. The distinct historical context, mission, and organizational structures of HBCUs create a unique environment that may influence how employees engage with internal control processes (Brown & Davis, 2020).

Empirical research by Harper and Gasman (2018) suggests that HBCUs often operate with more constrained resources compared to predominantly white institutions, potentially affecting the sophistication of their internal control systems. Additionally, Jackson and Williams (2022) note that the unique cultural aspects of HBCUs, including strong community orientations and service commitments, may influence how employees perceive institutional governance structures. Despite these insights, there remains a significant gap in understanding how employees at HBCUs specifically experience and engage with internal control systems, particularly from a phenomenological perspective that captures the essence of these lived experiences.

Background of the Problem

Despite the recognized importance of internal control systems in higher education institutions, significant gaps exist in understanding how these systems intersect with employee engagement, particularly within the context of HBCUs. Research by Thompson and Davis (2021) indicates that HBCUs face unique challenges in implementing robust internal control systems due to historical funding disparities, resource constraints, and administrative burdens. These challenges may impact how employees engage with control processes, potentially affecting institutional operations and compliance objectives. Additionally, Palmer, Davis, and Maramba (2019)

note that many HBCUs struggle with maintaining optimal staffing levels in finance and administrative departments, creating environments where employees must manage expanded responsibilities that may compromise control effectiveness. This situation is compounded by limited professional development opportunities related to internal control concepts, creating a knowledge gap that impacts engagement with these systems.

The current body of research fails to adequately address the phenomenological aspects of employee experiences with internal control systems at HBCUs. While quantitative studies have documented disparities in control implementation across different types of higher education institutions (Gasman & Collins, 2022), there is a notable absence of qualitative exploration into how employees perceive, interpret, and engage with these systems. Harper and Wooden (2021) assert that understanding the lived experiences of employees is essential for developing contextually appropriate internal control frameworks that align with the unique missions and operational realities of HBCUs.

This problem persists and continues to grow in significance as HBCUs face increasing regulatory scrutiny, accreditation requirements, and financial pressures. Recent studies by the Government Accountability Office (2023) and the American Council on Education (Jackson & Brown, 2022) highlight ongoing concerns regarding financial sustainability and governance structures at HBCUs. These pressures intensify the need for effective internal control systems while simultaneously placing additional strain on institutional resources. Baskerville and Schneller (2021) observe that the growth in compliance requirements has outpaced the development of internal capacity at many HBCUs, creating a widening gap between control expectations and institutional capabilities. This trend underscores the urgency of understanding how employees experience and engage with internal control systems to inform more effective implementation strategies aligned with the unique context of HBCUs.

Purpose of the Study

The purpose of this phenomenological study is to explore the lived experiences of employee engagement at the Historically Black Colleges and universities in Maryland concerning internal control systems through the theoretical lenses of the COSO framework and employee engagement theory.

Significance of the Study

This research will make significant contributions to the existing body of knowledge in Organizational Leadership by bridging critical gaps in understanding how internal control systems function within the unique context of HBCUs. While extensive literature exists on both internal controls and employee engagement separately, minimal research has explored their intersection within minority-serving institutions (Gasman & Samayoa, 2020). By examining the lived experiences of employees through a phenomenological lens, this study will extend theoretical understandings of how organizational control mechanisms operate within culturally distinct higher education environments.

Additionally, the research will enhance knowledge regarding how leadership approaches at HBCUs influence employee perceptions of control systems, potentially revealing innovative frameworks for aligning compliance requirements with institutional missions and cultures (Palmer & Davis, 2021). The findings from this study will benefit multiple stakeholders within the higher education ecosystem. University administrators at HBCUs will gain practical insights into how employees experience internal control systems, enabling more effective implementation strategies that enhance compliance while maintaining employee engagement.

Financial officers and compliance personnel will benefit from enhanced understanding of the human factors influencing control effectiveness, allowing for more contextually appropriate training and communication approaches (Thompson & Gasman, 2022). Additionally, policy makers and accreditation bodies will gain valuable perspectives on how regulatory requirements interact with the unique operational contexts of HBCUs, potentially informing more equitable and effective compliance frameworks that acknowledge institutional diversity while maintaining accountability standards (Brown & Freeman, 2021).

Scientific Significance

Theoretical Significance

This study will make substantial theoretical contributions by integrating the COSO internal control framework with employee engagement theory within the specific organizational context of HBCUs. While COSO principles have been extensively applied across various industries, their application within minority-serving institutions remains undertheorized (Gasman & Commodore, 2020). By examining how employees experience and engage with internal control components at UMES, this research will extend theoretical understandings of how control environments operate within institutions with distinct historical missions and organizational cultures.

Additionally, the study will contribute to employee engagement theory by exploring how compliance requirements and control mechanisms influence engagement factors such as psychological meaningfulness, safety, and availability as conceptualized by Kahn (1990) and expanded by more recent scholars (Bailey, Madden, Alfes, & Fletcher, 2017; Saks & Gruman, 2022). This theoretical integration will provide new conceptual frameworks for understanding how governance systems and employee commitment intersect within specialized higher education contexts.

Methodological Significance

The methodological approach of this study represents an innovative contribution to research on internal control systems, which has historically been dominated by quantitative, compliance-focused methodologies (D'Aquila & Houmes, 2020). By employing a phenomenological design that centers employee lived experiences, this research will expand methodological diversity in the field and generate rich, contextual data that quantitative approaches might overlook.

The study's design acknowledges the complex, socially constructed nature of organizational systems and recognizes employees as active interpreters of control mechanisms rather than passive recipients (Van Manen, 2016). This methodological shift aligns with growing recognition of the importance of interpretive approaches in understanding organizational phenomena (Giorgi, 2019).

Additionally, the study's focus on an HBCU context addresses methodological gaps in organizational research, which has often excluded minority-serving institutions from systematic investigation, thereby limiting theoretical generalizability across diverse institutional types (Harper & Wooden, 2021).

Practical Significance

This research has profound relevance to Organizational Leadership practice, particularly for leaders within HBCUs and similar institutions facing the dual challenges of regulatory compliance and resource constraints. The findings will illuminate how leadership behaviors and communication strategies influence employee perceptions of and engagement with internal control systems, providing actionable insights for developing more effective governance approaches (Jackson & Williams, 2022). For UMES specifically, this study will offer

evidence-based recommendations for strengthening internal control implementation while maintaining the institutional mission and cultural values that define the university's identity. Leaders at UMES can utilize these findings to develop more contextually appropriate training programs, communication strategies, and engagement initiatives that align control requirements with employee values and motivations (Palmer et al., 2019).

By understanding how employees experience internal controls, leaders can develop approaches that frame these systems as supporting institutional missions rather than imposing bureaucratic burdens (Thompson & Davis, 2021). UMES administrators can utilize these insights to implement control mechanisms that simultaneously meet regulatory requirements while reinforcing institutional values and enhancing employee commitment. This balanced approach may prove particularly valuable for HBCUs navigating complex accountability landscapes while maintaining their distinct educational missions and community orientations (Brown & Davis, 2020).

Scope of the Study

This research will focus specifically on exploring the lived experiences of employees at the Historically Black Colleges and Universities in Maryland regarding their engagement with internal control systems. The study will be limited to examining the experiences of employees who have worked at the institution for a minimum of three years, ensuring participants have sufficient exposure to institutional control processes. The investigation will encompass all five components of the COSO internal control framework (control environment, risk assessment, control activities, information and communication, and monitoring) while analyzing how these components interact with key dimensions of employee engagement.

While acknowledging broader contextual factors affecting HBCUs, this study will not attempt to compare multiple institutions or evaluate the objective effectiveness of control systems, focusing instead on the phenomenological aspects of employee experiences at UMES specifically (Glesne, 2016). This focused scope will enable deep exploration of a single institutional context while establishing foundations for potential comparative research in the future.

Literature Review

Understanding COSO Internal Control Framework

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) established a landmark framework for internal control that has become the global standard for designing, implementing, and evaluating control systems. Originally published in 1992 and subsequently updated in 2013, the COSO framework defines internal control as "a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance" (COSO, 2013, p. 3). This definition emphasizes internal control as an ongoing process rather than a single event, highlighting the human element as essential to effectiveness. The framework identifies five integrated components: control environment, risk assessment, control activities, information and communication, and monitoring activities. McNally (2013) notes that these components work together to create a comprehensive system that adapts to organizational changes while maintaining focus on core objectives.

The control environment serves as the foundation for the entire internal control system, establishing the tone of the organization regarding the importance of controls. Research by D'Aquila and Houmes (2020) demonstrates that a positive control environment correlates strongly with overall control effectiveness and reduced incidence of financial irregularities. This component encompasses organizational integrity, ethical values, leadership

philosophy, and human resource policies—factors that establish behavioral expectations and influence employee attitudes toward control processes. Brown and Sullivan (2021) emphasize that leadership commitment to ethical practices significantly impacts how employees perceive and engage with control requirements. Their study of higher education institutions found that when leadership consistently demonstrates commitment to control principles, employees report greater understanding of and compliance with institutional policies.

Risk assessment constitutes the second COSO component, involving the identification and analysis of relevant risks to achieving organizational objectives. Within higher education contexts, Johnson and Smith (2022) identify unique challenges in risk assessment processes, including decentralized operations, shared governance structures, and diverse stakeholder interests. Their research suggests that effective risk assessment in universities requires broad participation across academic and administrative units, highlighting the importance of employee engagement in this process. Similarly, Thompson, Williams, and Smith (2020) found that institutions with strong risk identification protocols typically involve employees at multiple levels, leveraging their specialized knowledge of operational vulnerabilities. This participatory approach not only improves risk identification but also enhances employee awareness of institutional objectives and control rationales.

Control activities represent the policies and procedures that help ensure management directives are carried out and risks are mitigated. Daniels and Washington (2020) examined control activities within university settings, noting significant variations in implementation quality across institutions. Their research identified separation of duties, authorization protocols, and documentation requirements as particularly challenging in academic environments where administrative resources may be limited. For HBCUs specifically, Palmer et al. (2019) highlight how resource constraints often necessitate adaptations to standard control activities, creating situations where employees must balance competing priorities with compliance requirements. This tension underscores the importance of designing contextually appropriate control activities that acknowledge institutional realities while maintaining essential protections.

Information and communication processes facilitate the flow of control-related information throughout the organization. Research by Rodriguez et al. (2019) demonstrates that effective communication of control expectations positively influences employee compliance behaviors and overall control effectiveness. Their study of higher education institutions found that clear communication channels, accessible policies, and regular reinforcement of control principles significantly improved employee understanding and engagement with control systems. Similarly, Collins and Gasman (2021) found that institutions with transparent reporting mechanisms and consistent messaging regarding control expectations experienced fewer compliance issues and greater employee support for control objectives. These findings highlight communication as a critical mediating factor between formal control systems and employee engagement.

Monitoring activities represent the final COSO component, encompassing ongoing and separate evaluations of internal control components. Williams and Harper (2020) examined monitoring practices across various types of higher education institutions, finding that HBCUs often faced challenges in implementing comprehensive monitoring programs due to resource limitations and competing priorities. Their research suggests that effective monitoring requires not only formal assessment processes but also organizational cultures that encourage continuous improvement and open discussion of control weaknesses. Jackson and Thompson (2022) further note that involving employees in monitoring activities through self-assessment and feedback mechanisms enhances both control effectiveness and employee commitment to organizational objectives.

Employee Engagement: Theoretical Foundations and Applications

Employee engagement emerged as a distinct construct through the groundbreaking work of Kahn (1990), who defined it as "the harnessing of organization members' selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performances" (p. 694). This multidimensional conceptualization emphasizes the full investment of an employee's capabilities and presence in their work activities. Building on Kahn's foundation, Schaufeli, Salanova, González-Romá, and Bakker (2002) characterized engagement as "a positive, fulfilling, work-related state of mind characterized by vigor, dedication, and absorption" (p. 74). These complementary definitions highlight engagement as an active psychological state that influences how employees approach their responsibilities, including compliance with organizational systems such as internal controls.

Research on the antecedents of employee engagement has identified several key factors relevant to internal control contexts. Saks and Gruman (2022) highlight the importance of perceived organizational support, job characteristics, and leadership behaviors in fostering engagement. Their longitudinal studies demonstrate that employees who perceive their organization as supportive exhibit higher levels of engagement and greater willingness to engage in discretionary behaviors that support organizational objectives. Similarly, Bailey et al. (2017) conducted a systematic review of engagement research, identifying job resources, recognition, leadership styles, and opportunities for growth as consistent predictors of engagement levels. These findings suggest that the organizational context surrounding internal control implementation likely influences how employees engage with these systems.

Within higher education settings, employee engagement presents unique characteristics due to the professional nature of academic work and shared governance traditions. Gallup's research on higher education employees (Wiscarson, Harper, & Robinson, 2021) indicates that college and university staff often exhibit strong mission attachment but may feel disconnected from administrative processes perceived as bureaucratic or misaligned with academic values. This tension appears particularly pronounced regarding compliance requirements, which may be viewed as administrative impositions rather than supports for institutional mission. Exploring this dynamic, Brown and Freeman (2021) found that framing administrative controls as enabling rather than constraining academic work significantly improved faculty engagement with these systems, suggesting the importance of communication approaches in compliance contexts.

HBCUs present additional dimensions to engagement considerations given their distinct histories, missions, and organizational cultures.

Research by Gasman and Samayoa (2020) demonstrates that employees at HBCUs often report high levels of mission commitment and institutional loyalty compared to other institutional types. This commitment stems from the historical significance and social justice orientations of these institutions, creating strong identification with organizational purposes. However, Palmer and Davis (2021) note that this mission commitment may be challenged by administrative burdens perceived as detracting from core educational functions. Their qualitative research with HBCU faculty and staff revealed frustrations with compliance requirements perceived as excessive or culturally insensitive to institutional contexts, suggesting potential tensions between engagement and control objectives.

The relationship between employee engagement and compliance behaviors has gained increasing attention across various organizational contexts. Bakker and Albrecht (2018) propose that engaged employees are more likely to exhibit "organizational citizenship behaviors" that include adherence to policies and support for

institutional goals. In financial contexts specifically, McNally (2021) found positive correlations between engagement measures and compliance with internal control requirements, suggesting that engaged employees more consistently follow protocols and report concerns. However, this relationship may be moderated by how control systems are designed and implemented. Research by Kahn and Fellows (2019) indicates that control systems perceived as overly restrictive or disconnected from meaningful work can actually diminish engagement by reducing employee autonomy and psychological ownership.

Internal Controls in Higher Education Contexts

Higher education institutions face distinct challenges in implementing effective internal control systems due to their organizational complexity, shared governance models, and multiple stakeholder interests. Research by Johnson and Smith (2022) highlights how the decentralized nature of universities creates control challenges not typically present in more hierarchical organizations. Academic departments often operate with considerable autonomy, creating situations where central administrative policies may compete with departmental practices and norms. This decentralization requires control systems that balance institutional consistency with appropriate flexibility, a challenge that directly impacts employee experiences with these systems. Additionally, Edwards and Thompson (2021) note that the professional identity of academic staff, built around concepts of academic freedom and expertise, may create resistance to administrative controls perceived as limiting professional judgment or imposing standardization.

Financial pressures across higher education have heightened attention to internal controls, particularly at institutions with more constrained resources. Harper and Gasman (2018) document how funding disparities affect administrative infrastructure at different institutional types, with HBCUs often operating with fewer resources for financial management and compliance functions. Their comparative analysis of administrative staffing across institutional types revealed that HBCUs typically maintain smaller finance departments with staff managing broader responsibilities compared to predominantly white institutions of similar size. These resource limitations create situations where employees must balance multiple roles that might ideally be separated for control purposes, potentially creating stress points in the control environment. Similarly, Jackson and Williams (2022) found that resource constraints at many HBCUs necessitated adaptations to standard control practices, requiring creative approaches to maintaining compliance while operating within available resources.

The regulatory environment facing higher education institutions has grown increasingly complex, creating additional pressure on internal control systems. Studies by the American Council on Education (Jackson & Brown, 2022) document the proliferation of compliance requirements across federal, state, and accreditation domains, noting that these requirements often involve contradictory or overlapping mandates that create implementation challenges. This regulatory complexity affects how employees experience control systems, potentially creating perceptions of excessive bureaucracy disconnected from educational missions. Research by Thompson and Davis (2021) indicates that employees at minority-serving institutions may view these requirements as particularly burdensome given historical experiences with regulatory systems that insufficiently account for their unique institutional contexts and resource realities.

Governance structures at HBCUs reflect both general higher education trends and specific historical factors that influence control implementation. Daniels and Washington (2020) examined board governance at public HBCUs, noting tensions between state oversight requirements and institutional autonomy that create complex accountability environments. Their research suggests that these governance tensions can create unclear lines of

authority regarding control implementation, potentially affecting how employees interpret control responsibilities. Additionally, Brown and Davis (2020) document how the historical underfunding of many HBCUs has created situations where administrative infrastructure development lagged behind operational growth, creating gaps in control documentation and formalization that place greater emphasis on employee judgment and institutional knowledge.

Technology systems play an increasingly critical role in internal control implementation across higher education. Rodriguez et al. (2019) found significant variations in technology infrastructure across different institutional types, with resource-constrained institutions often operating with less integrated systems that create control challenges. Their research indicates that employees at institutions with fragmented technology systems report higher levels of control-related stress and confusion regarding compliance requirements. For HBCUs specifically, Collins and Gasman (2021) note historical patterns of technological underinvestment that created persistent challenges in developing robust information systems to support internal controls. These technology gaps not only affect control implementation but also influence how employees experience and engage with control processes.

Training and professional development significantly impact employee understanding of and engagement with internal control systems. Research by Williams and Harper (2020) demonstrates strong correlations between control-related training programs and employee compliance with control requirements. Their study of higher education institutions found that contextualized training that connected control principles to specific job functions and institutional missions most effectively improved employee understanding and support. However, Palmer et al. (2019) found that resource constraints at many HBCUs limited opportunities for specialized financial and compliance training, creating knowledge gaps that affected control implementation. These findings highlight professional development as a critical mediating factor between formal control requirements and employee engagement with these systems.

The Intersection of Internal Controls and Employee Engagement

The relationship between internal control systems and employee engagement represents a complex interaction influenced by various organizational factors. Research by Kahn and Fellows (2019) suggests that the design and implementation approach of control systems significantly impacts how employees engage with these processes. Their study across multiple organizational contexts found that control systems perceived as enabling (supporting employee work) rather than constraining (restricting employee action) generated more positive engagement outcomes. Similarly, McNally (2021) demonstrates that organizations achieving both strong control effectiveness and high employee engagement typically implement controls in ways that emphasize employee participation, clear purpose communication, and alignment with broader organizational values.

These findings suggest that implementation approach, rather than the mere presence of controls, most strongly influences the engagement-control relationship.

Leadership behaviors play a crucial role in shaping employee perceptions of and engagement with internal control systems. Brown and Sullivan (2021) found that leadership communication styles significantly influenced how employees interpreted control requirements and their willingness to participate in control processes. Their research in higher education settings revealed that leaders who framed controls as supporting institutional missions rather than merely satisfying external requirements generated greater employee buy-in and participation. For HBCUs specifically, Thompson and Gasman (2022) note that institutional histories of

navigating external oversight while maintaining distinct educational missions have created leadership approaches that emphasize both compliance and cultural consistency, potentially creating unique engagement dynamics regarding control systems.

Organizational culture serves as a critical mediating factor between formal control structures and employee engagement with these systems. Research by Collins and Gasman (2021) highlights how the distinctive cultural elements of HBCUs, including strong community orientations and service commitments, influence how employees interpret organizational practices including control requirements. Their qualitative studies found that employees at HBCUs often evaluated administrative processes through cultural lenses emphasizing institutional mission and student impact, suggesting the importance of aligning control communications with these values. Similarly, Jackson and Thompson (2022) note that successful implementation of control systems at HBCUs typically involves explicit connections to institutional traditions and values, reinforcing rather than challenging cultural identities.

Communication practices significantly impact how employees perceive and engage with internal control systems. Rodriguez et al. (2019) found that transparent communication regarding control purposes, clear explanation of requirements, and consistent reinforcement of expectations positively influenced employee understanding and compliance. Their research suggests that communication approaches that acknowledge institutional contexts and resource realities while emphasizing shared responsibility for control outcomes generate the most positive employee responses. For HBCUs facing complex compliance environments with limited resources, Palmer and Davis (2021) emphasize the importance of communication strategies that acknowledge these challenges while maintaining focus on institutional mission fulfillment, thereby supporting both compliance objectives and employee engagement.

Employee participation in control design and evaluation processes appears to significantly impact engagement with these systems. Williams and Harper (2020) found that institutions involving employees in control planning and assessment reported higher levels of compliance understanding and support compared to those implementing top-down approaches. Their research suggests that participatory approaches not only improve control effectiveness through leveraging employee knowledge but also enhance psychological ownership of these systems among staff. For resource-constrained institutions like many HBCUs, Daniels and Washington (2020) note that employee participation may be particularly valuable in developing contextually appropriate control adaptations that maintain compliance while acknowledging operational realities, potentially transforming resource limitations into opportunities for innovation.

Conceptual Framework

This research integrates the COSO Internal Control Framework and employee engagement theory to examine how employees at the Historically Black Colleges and Universities in Maryland experience internal control systems. The COSO framework provides a comprehensive structure for understanding the components of effective control systems, identifying five integrated elements: control environment, risk assessment, control activities, information and communication, and monitoring activities (COSO, 2013). These components establish the organizational conditions within which employees operate while providing specific processes and mechanisms for achieving control objectives. As McNally (2013) notes, while these components provide structural guidance, their effectiveness ultimately depends on how they are interpreted and implemented by organizational members, highlighting the importance of understanding employee experiences with these systems.

Employee engagement theory offers complementary perspectives for understanding how individuals psychologically connect with their work roles and organizational processes. Drawing from Kahn's (1990) seminal conceptualization, engagement encompasses physical, cognitive, and emotional dimensions that influence how employees invest themselves in work activities, including compliance with organizational systems. Schaufeli et al. (2002) further characterize engagement through the dimensions of vigor (high energy and resilience), dedication (sense of significance and enthusiasm), and absorption (full concentration and immersion in work). These dimensions provide valuable constructs for examining how employees approach and experience internal control responsibilities at Maryland's HBCUs. Additionally, the job demands-resources model (Bakker & Demerouti, 2017) helps explain how control requirements may function as either demands (potentially depleting employee resources) or resources (potentially supporting work accomplishment), depending on implementation approach and contextual factors.

The phenomenological approach anchoring this study acknowledges that employees actively interpret and construct meaning from their experiences with organizational systems rather than passively receiving them. As Van Manen (2016) explains, phenomenology seeks to understand the essential meaning of lived experiences through careful examination of how individuals perceive and make sense of phenomena within their lifeworld. This perspective aligns with interactionist views of organizational systems, which recognize that formal structures (like internal controls) gain meaning through social interpretation and negotiation (Giorgi, 2019). For this study, phenomenology provides methodological guidance for exploring how employees at UMES subjectively experience internal control components and make meaning of these experiences within their unique institutional context.

The specific institutional context of Maryland's HBCUs introduces additional dimensions to this conceptual framework. Research by Brown and Davis (2020) highlights how the historical missions, cultural traditions, and resource realities of HBCUs create distinctive organizational environments that influence administrative processes. These institutions operate within unique historical contexts of both discrimination and resilience that may shape how employees interpret institutional practices, including control systems. Additionally, Palmer et al. (2019) note that many HBCUs maintain strong commitments to student development and community service that influence organizational priorities and resource allocations, potentially creating tensions with administrative requirements perceived as competing with these core missions. This institutional context creates the backdrop against which employee experiences with internal controls must be understood.

Integrating these theoretical perspectives creates a conceptual framework that examines the intersection of organizational systems (internal controls) with individual psychological states (employee engagement) within a specific institutional context (Maryland's HBCUs). This integration acknowledges that employee experiences with internal controls are shaped by multiple factors, including the design of control components, leadership approaches to implementation, communication strategies, resource realities, cultural traditions, and individual interpretations. By exploring these experiences through a phenomenological lens, this research seeks to understand how these factors interact to create the lived reality of engaging with internal control systems at Maryland's HBCUs, potentially revealing insights not available through more mechanistic approaches to studying organizational compliance.

This conceptual framework guides the research by informing both data collection and analysis approaches. The five COSO components provide structural categories for exploring different aspects of employee control experiences, while engagement theory offers constructs for examining how these experiences affect employee psychological connections to their work and institution.

The phenomenological orientation directs attention to individual perceptions and meaning-making processes, acknowledging that similar control mechanisms may be experienced differently by various employees based on their roles, backgrounds, and interpretations. This multi-faceted conceptual approach enables a comprehensive exploration of the research questions while remaining open to emergent findings that may extend or challenge existing theoretical understandings of the control-engagement relationship.

Research Questions

Overarching Question

What are the experiences of employees at Maryland's HBCUs concerning internal control systems?

Sub-question 1

What role does leadership play regarding internal controls?

Interview Question 1: Describe your experience with how leadership at your institution communicates the importance of internal controls.

Interview Question 2: Can you share an experience that reflects the ethical climate of your institution regarding financial responsibilities?

Sub-question 2

In what ways do employee experience influence internal controls?

Interview Question 1: Tell me about a time when you were involved in identifying potential risks at your institution.

Interview Question 2: Describe your experience with how changes at your institution (personnel, systems, etc.) are evaluated for potential risks.

Sub-question 3

How do employees experience the implementation and enforcement of policies and procedures?

Interview Question 1: What has been your experience with the separation of duties at your institution?

Interview Question 2: Can you describe a situation where you felt control activities either helped or hindered your ability to perform your job?

Sub-question 4

What are employees' lived experiences with communication channels for reporting control concerns?

Interview Question 1: Describe your experience with accessing information necessary to fulfill your responsibilities within the control system.

Interview Question 2: How would you describe your experience with how internal control information is communicated at your institution?

Sub-question 5

What experiences do employees have with internal control evaluation and improvement processes?

Interview Question 1: Describe your experience with how your institution evaluates whether internal controls are working effectively.

Interview Question 2: Tell me about a time when monitoring activities led to improvements in internal controls at your institution.
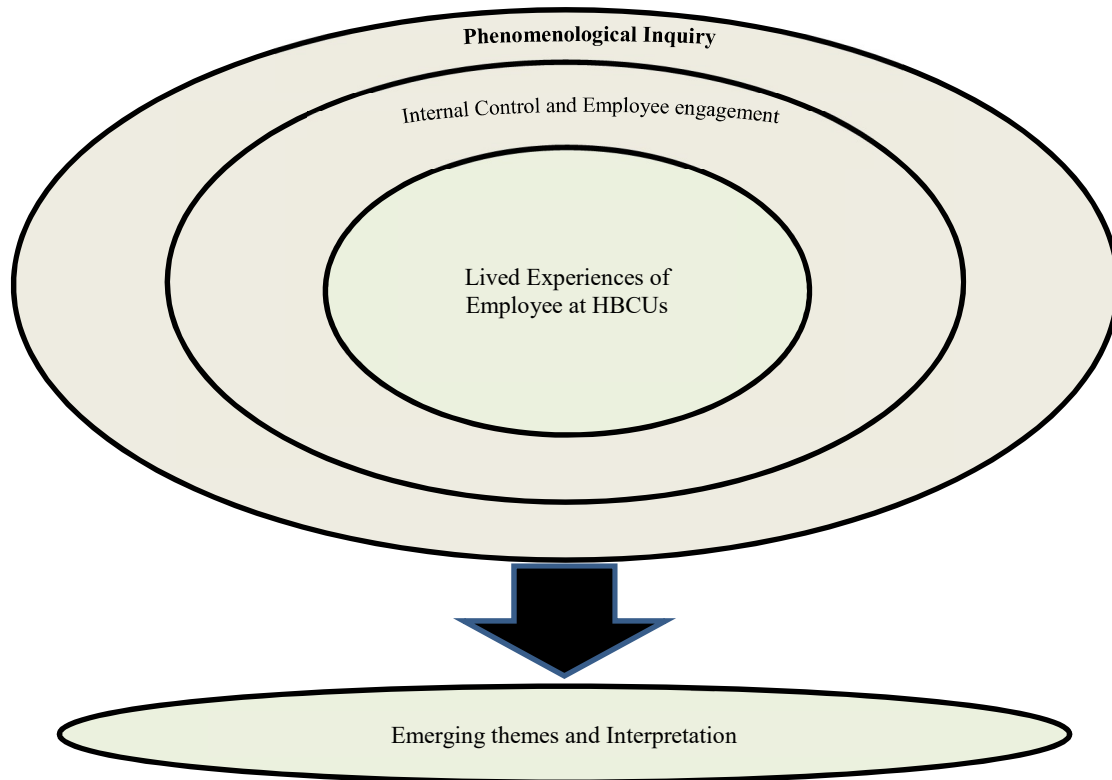
The Conceptual Diagram

Phenomenological Inquiry

Internal Control and Employee engagement

Lived Experiences of
Employee at HBCUs

Emerging themes and Interpretation

Figure 1. The conceptual diagram

Methodology/Research Design

This study employs a phenomenological qualitative research design to explore the lived experiences of employees at the University of Maryland Eastern Shore regarding internal control systems. Phenomenology provides an appropriate methodological framework for this investigation as it focuses on understanding the essence of human experiences with a particular phenomenon, in this case, engagement with internal control processes (Moustakas, 1994).

This approach aligns with the study's purpose of uncovering how employees perceive, interpret, and make meaning of their interactions with control systems rather than merely documenting compliance behaviors or system characteristics. As Van Manen (2016) notes, phenomenological inquiry seeks to reveal the structures of experience as they present themselves to consciousness, allowing for exploration of both explicit and implicit dimensions of the phenomenon. This methodological orientation enables the research to capture the multifaceted nature of employee experiences, including cognitive understandings, emotional responses, and behavioral adaptations related to internal control systems.

Hermeneutic phenomenology, as described by Laverty (2003), informs this study's approach by acknowledging that researchers cannot completely bracket their preconceptions but instead should recognize how these interpretive lenses shape understanding. This approach is particularly appropriate for examining internal control experiences at HBCUs, where historical context and cultural factors significantly influence how organizational systems are perceived and experienced. As noted by Creswell and Poth (2018), phenomenological

designs are particularly valuable when exploring complex organizational phenomena that involve both structural elements and individual interpretations, making this methodology well-suited for examining the intersection of formal control systems with employee engagement experiences.

The qualitative approach enables this research to capture the richness and complexity of employee experiences in ways that quantitative methods focused on compliance metrics or engagement scores could not achieve. Qualitative inquiry, as Glesne (2016) explains, allows for exploration of meanings, processes, and contextual factors that shape human experiences, providing depth and nuance to understanding complex phenomena.

For this study, qualitative methods enable examination of how employees navigate the potential tensions between control requirements and engagement factors within their specific institutional context. Additionally, the interpretive flexibility of qualitative approaches allows the research to remain responsive to emergent themes and unexpected insights that may arise during data collection, potentially revealing aspects of the control-engagement relationship not anticipated by existing theoretical frameworks (Merriam & Tisdell, 2016).

Participants: Data Source

This study focuses on ten employees of the University of Maryland Eastern Shore who have worked at the institution for more than three years. This selection criterion ensures participants have sufficient exposure to institutional control systems to have developed meaningful experiences and perspectives regarding these processes. The three-year minimum employment duration allows participants to have experienced various aspects of the control cycle, including implementation, evaluation, and potential modification of control procedures, providing richer data for analysis. Additionally, this criterion increases the likelihood that participants have developed sufficient organizational knowledge to understand how control systems connect with broader institutional contexts and missions (Glesne, 2016).

Purposeful sampling represents an appropriate strategy for this phenomenological investigation as it enables selection of participants who have significant experience with the phenomenon under study.

As Creswell and Poth (2018) explain, purposeful sampling in phenomenological research involves selecting individuals who have all experienced the phenomenon and can articulate their lived experiences, thereby providing rich data for analysis. For this study, purposeful sampling allows selection of participants from various departments and roles within Maryland's HBCUs, ensuring diverse perspectives on internal control experiences while maintaining focus on the shared institutional context. This sampling approach aligns with Maxwell's (2013) guidance that qualitative sampling should seek information-rich cases that illuminate the questions under study rather than attempting statistical representativeness.

The snowball sampling technique will complement the purposeful sampling approach by leveraging participant networks to identify additional individuals with relevant experiences. This technique is particularly valuable in organizational research where formal structures may not fully reveal who has significant experience with the phenomenon under study (Merriam & Tisdell, 2016). By asking initial participants to recommend colleagues with meaningful experiences regarding internal controls, the research can access perspectives that might otherwise remain hidden. Additionally, snowball sampling may help identify employees whose experiences diverge from dominant institutional narratives, potentially revealing important variations in how control systems are experienced across different organizational contexts. This approach aligns with phenomenological principles by seeking diverse manifestations of the experience while maintaining focus on the essential phenomenon under investigation (Van Manen, 2016).

Data Collection

Primary data for this study were collected through semi-structured interviews, each lasting between 30-60 minutes. This interview approach provides sufficient structure to ensure coverage of essential topics related to the research questions while allowing flexibility to explore unique aspects of individual experiences as they emerge during conversations. As noted by Seidman (2019), semi-structured interviews create spaces for participants to articulate their experiences in their own terms while providing sufficient guidance to maintain focus on the phenomenon under investigation. For this study, the semi-structured format allowed exploration of employee experiences across all COSO components while remaining responsive to participant emphases and interpretations, thereby honoring the phenomenological commitment to understanding experiences from the perspective of those living them.

The interview protocol included ten open-ended questions designed to align with the overarching research question and five sub-questions. Open-ended questions, as recommended by Kvale and Brinkmann (2015), encourage detailed narrative responses rather than brief answers, generating richer phenomenological data that capture the complexity of lived experiences. The alignment between interview questions and research questions ensures systematic exploration of employee experiences across all components of the conceptual framework while allowing for discovery of unanticipated connections and insights. Additionally, the open-ended structure creates space for participants to share specific examples and stories that illustrate their experiences, providing concrete instances of the phenomenon rather than merely abstract descriptions or opinions (Seidman, 2019).

Each interview was recorded using digital equipment and subsequently transcribed to ensure accurate documentation of participant responses. Recording interviews allows the researcher to maintain full engagement in the conversation rather than dividing attention between listening and note-taking, enhancing the quality of the interaction and resulting data (Creswell & Poth, 2018). For this study, Google Meet and its transcribing capability were utilized, providing both audio recording and preliminary transcription that was subsequently verified for accuracy. This approach aligns with phenomenological principles by preserving the participants' own language and expressions as the primary data for analysis, honoring their role as the authorities on their lived experiences (Van Manen, 2016). Additionally, recording and transcription create an enduring record that enables multiple reviews during analysis, allowing for deeper engagement with the data than would be possible with researcher notes alone.

Role of Qualitative Researcher

The primary research instrument for this study is a semi-structured interview protocol developed based on the research questions and conceptual framework. This protocol serves as the principal means for eliciting participant narratives regarding their experiences with internal control systems at Historically Black Colleges and universities in Maryland. As noted by Merriam and Tisdell (2016), interview protocols in qualitative research should provide sufficient structure to guide conversations while allowing flexibility to explore emergent topics and follow the natural flow of participant narratives. For this study, the protocol was designed to explore experiences across all COSO components while connecting these experiences to dimensions of employee engagement, ensuring comprehensive coverage of the conceptual framework. This approach aligns with phenomenological principles by using open questions that invite descriptive responses while avoiding leading questions that might impose researcher preconceptions (Van Manen, 2016).

Additional instruments include a semi-structured question guide that provides prompts for follow-up exploration based on initial responses. This guide enhances the interview process by ensuring thorough exploration of

participant experiences while maintaining conversational flow. As Kvale and Brinkmann (2015) recommend, such guides help qualitative researchers balance consistency across interviews with responsiveness to individual narratives, improving data quality while maintaining methodological rigor. For this phenomenological study, the question guide includes prompts that encourage concrete examples, emotional reflections, and meaning interpretations, aligning with phenomenological interest in both the lived experience itself and how participants make sense of that experience.

Digital recording equipment represents another essential instrument for this research, ensuring accurate and complete documentation of participant narratives. For this study, Google Meet's integrated recording function was utilized, providing high-quality audio recording in a format that participants found comfortable and familiar given the prevalence of virtual meetings in contemporary work environments. This approach aligns with Seidman's (2019) guidance that recording technology should be unobtrusive and familiar enough to avoid creating participant self-consciousness that might constrain narrative sharing. The digital format also facilitates secure storage and efficient transcription processes, enhancing data management while maintaining confidentiality.

Transcription software complements the recording equipment by converting audio data into text for analysis. For this study, Google Meet's transcription capability provided initial transcripts that were subsequently reviewed and corrected for accuracy. As noted by Creswell and Poth (2018), accurate transcription is essential for phenomenological analysis as it preserves the participant's own language as the primary data for interpretation. The use of automated transcription with human verification represents an efficient approach that maintains data quality while reducing the time lag between data collection and analysis. This technology-assisted approach aligns with contemporary qualitative research practices that leverage digital tools while maintaining researcher engagement with data (Merriam & Tisdell, 2016).

Reliability and Validity

This qualitative research employs several strategies to enhance reliability while acknowledging the distinctive nature of trustworthiness in interpretive inquiry. Reliability in qualitative research, as Lincoln and Guba (1985) explain, focuses on consistency and dependability rather than replicability in the statistical sense. For this study, detailed documentation of research procedures, including participant selection criteria, interview protocols, and analysis processes, provides an "audit trail" that enables assessment of methodological consistency. Additionally, systematic coding procedures with clear definitions and decision rules enhance coding reliability, allowing consistent application of analytic categories across the data set. These approaches align with Maxwell's (2013) recommendation that qualitative reliability should focus on transparency and procedural consistency rather than standardization, particularly in phenomenological research where responsiveness to participant narratives is essential.

Validity in phenomenological research concerns authentically representing participant experiences while acknowledging the interpretive nature of qualitative analysis. This study employs member checking as a primary validation strategy, returning preliminary findings to participants for verification and elaboration. As recommended by Creswell and Poth (2018), member checking involves participants in assessing whether their experiences have been accurately represented, enhancing the validity of interpretations while honoring participants' authority regarding their own experiences. Additionally, peer review processes engage experienced qualitative researchers in examining both the methodological procedures and interpretive conclusions, providing external perspectives that challenge potential researcher biases or unsupported claims. This approach aligns with

Guba and Lincoln's (1989) criteria for trustworthiness in interpretive research, particularly credibility (truth value) and confirmability (neutrality).

Triangulation provides another important validation strategy for this research, comparing data across multiple sources to identify convergent and divergent patterns. While all primary data come from interviews, triangulation occurs through comparing narratives across participants in different roles and departments, identifying both shared experiences and contextual variations. Additionally, interview data are contextualized with institutional documents regarding control policies and procedures, providing organizational context for participant narratives. As Merriam and Tisdell (2016) note, such triangulation enhances validity by confirming findings across multiple sources while also revealing complexities and variations that might be missed through single-source analysis. This approach aligns with phenomenological principles by acknowledging both shared essences and individual variations in how phenomena are experienced (Van Manen, 2016).

Data Analysis

The data analysis process for this qualitative research followed a systematic approach beginning with verbatim transcription of all interviews. As recommended by Seidman (2019), complete transcription preserves the full narrative context of participant statements, providing richer data for phenomenological analysis than selective transcription or researcher notes alone. Following transcription, initial coding involved careful reading of each transcript to identify key statements related to experiences with internal control systems. This process employed open coding techniques as described by Merriam and Tisdell (2016), allowing codes to emerge from the data rather than imposing predetermined categories. This approach aligns with phenomenological principles by prioritizing participant language and meaning before applying theoretical frameworks. Based on these initial codes, a coding framework was developed that integrated both emergent themes and concepts from the theoretical framework, creating a structured but responsive approach to subsequent analysis.

Thematic analysis constituted the second major phase of data analysis, involving identification of recurring patterns across participant narratives. This process employed the constant comparative method described by Corbin and Strauss (2015), systematically comparing coded segments to identify similarities, differences, and relationships among experiences. This approach enabled recognition of both common themes in how employees experience internal controls and variations related to factors such as departmental context, job responsibilities, and tenure. Pattern recognition involved examining how themes clustered and interrelated, revealing complex connections between control experiences and engagement factors. Additionally, cross-case analysis compared experiences across participants, identifying how different organizational positions and backgrounds might influence experiences with the same control systems. This multifaceted analysis aligns with phenomenological interest in both shared essences and contextual variations in lived experiences (Van Manen, 2016).

The interpretation phase involved synthesizing analytical findings into coherent descriptions of the phenomenon under study. This process moved beyond categorization to develop deeper understandings of the meanings and implications of employee experiences with internal controls. Following Moustakas' (1994) guidance for phenomenological interpretation, the analysis sought to identify both textural descriptions (what participants experienced) and structural descriptions (how they experienced it), ultimately developing composite descriptions that captured the essence of the phenomenon while acknowledging contextual variations. Throughout this interpretive process, member checking engaged participants in reviewing preliminary findings, providing opportunities to verify, clarify, or elaborate on interpretations. As recommended by Creswell and Poth (2018), this collaborative approach enhances interpretive validity while honoring participants' authority regarding their own experiences.

Peer review provided additional analytical rigor by engaging colleagues experienced in qualitative research to examine both analytical procedures and interpretive conclusions. As Maxwell (2013) notes, such peer debriefing helps identify potential biases or unsupported claims while offering alternative perspectives that enrich the analysis. For this study, peer reviewers examined coding structures, thematic development, and interpretive claims, providing critical feedback that strengthened analytical depth and validity. Additionally, negative case analysis actively sought examples that challenged emerging patterns or suggested alternative interpretations, enhancing analytical complexity and preventing premature closure around initial impressions. This comprehensive analytical approach aligns with phenomenological principles by maintaining focus on lived experiences while acknowledging the interpretive nature of qualitative analysis and actively seeking to enhance trustworthiness through multiple validation strategies.

Results

Participant Demographics

Table 1

Participant Demographics

Demographic category	Subcategory	Count	Percentage
Gender	Male	9	90%
	Female	1	10%
Age range	20-40 years	1	10%
	41-60 years	4	40%
	61-80 years	5	50%
Education level	PhD	8	80%
	Master's degree	2	20%
Total participants		10	100%

The participant pool for this study on internal control systems at the Historically Black Colleges and universities in Maryland consisted predominantly of male faculty members (90%) with doctoral degrees (80%). The age distribution skewed toward more experienced employees, with 90% of participants being over 40 years old and 50% being between 61-80 years of age, suggesting the data reflects perspectives from employees with substantial institutional experience.

Thematic Analysis of Employee Experiences with Internal Control Systems at Historically Black Colleges and Universities in Maryland

Based on the interview transcripts, I've identified key themes aligned with each sub-question about employees' experiences with internal control systems at this HBCU.

(1) Answering sub-question 1: How do employees at Maryland's HBCUs perceive the tone set by leadership regarding internal controls?

Theme 1: Hierarchical but Inclusive Communication Structure

Participant Four: "This is done through several approaches. The first one is dealing with organized university groups like faculty assembly and the senate and that is where occasionally the leadership provides policy issues that are arising and seek the views and opinion of faculty."

Participant Nine: "I would say the inclusiveness as I would say standout characteristic of our HBCU. But there is a tradeoff... the goals are very large and the task is very big but the resources are not enough."

Participant Three: "The university took a risk of seeking an engineering program for the university... we are ready to fight for it and get it done... by time they came the quality of the labs in the trailer was as good as the quality of lab in big buildings and we pass the accreditation."

Theme 2: Inconsistent Communication of Ethical Values

Participant One: "Based on my own experience to be honest to you is that I can only assess the integrity of my leader based on what they do. I try to see example, if by themselves they exemplify those values."

Participant Two: "I would describe that it is murky. It is terrible. It is absolutely just treacherous. I'm be I there No, I don't really know what to say because there's no supports in regards to any internal control or making things run smoothly in the organization."

Participant Seven: "They are open, it's transparent... but their leadership style is still open and they allow employees to do say what they want to say and channel any grievance, any complaint, anything they need to channel directly to the top leaders."

Theme 3: Resource Constraints Affecting Implementation

Participant Nine: "I would stress the inclusiveness as I would say standout characteristic of our HBCU. But there is a tradeoff... the goals are very large and the task is very big but the resources are not enough."

Participant Three: "What we did was to meet every week. The contractors meet me every week once a week and report the progress of what they are doing and that help us to be able to get this new engineering building."

Participant Eight: "Because of our resource levels we are not in the sciences. So, our resource level is low and as a result planning is very important for us."

(2) Answering sub-question 2: How do employees experience the process of identifying and assessing risks within their HBCU?

Theme 1: Reactive Rather than Proactive Risk Management

Participant Two: "I feel like it's not evaluated until something happens. It's more reactive rather than proactive."

Participant Six: "I think to the best of my knowledge in terms of risk, I think that those that are external are often assessed from the leadership position and those that internal are often assess within each department. But again, what I tend to see is that the institution tends to be a lot more reactive than proactive."

Participant Eight: "I want to say that when I came to this school I haven't seen any such policy where they foresee risk coming and prepare for it... I think we operate as if there are no risk but there are risk."

Theme 2: Limited Risk Assessment Processes

Participant One: "I can pick one example based on my own experience. I will pick one example on one of the training that we went through about fishing [phishing]... There was a mandatory training where all employees they have to go through a certain training."

Participant Three: "For example, there's no guideline. You set down that you want to set out a control system to implement a program maybe program that will affect the student in terms of the academic program and so on. You lay down with the guideline you want to put down there."

Participant Ten: "So, I think I'm just telling you from my gut feeling about the university's attitude toward the risk they seem to be very risk averse it's not risk taking... My feeling is that the university is very risk averse."

Theme 3: Focus on Academic Risks over Operational Risks

Participant Six: "When I was hired in 2019 and I came on board I found that there was no plan in place to address that and the funny thing was that accreditation by our previous accrediting body was coming up."

Participant Eight: "He warns that after every advising we should put down signature what we advise the student and both us and the students sign to avert that in the future."

Participant Ten: "So when I just came at the University of me shore in almost 20 years ago there was one set of a policy and then the department has to get the accreditation from AACSB... So, the department start thinking about changing the promotion and tenure policy."

(3) Answering sub-question 3: How do employees experience the implementation and enforcement of policies and procedures?

Theme 1: Unclear Separation of Duties

Participant Two: "So I feel like that does not happen. A lot of people for it there's a lot of role ambiguity. You just kind of do when somebody's like, 'Hey, this needs to be done.' You can jump and do it or you cannot jump and do it."

Participant Six: "In terms of separation of duties, I think that is something that's there in paper but in practice is not very clear."

Participant Eight: "The only thing I don't see that much is the separation of duties between mics [academics] and non-academics in the department that sometimes I'm not too sure who does what."

Theme 2: Workload Imbalance

Participant One: "My personal experience is that the area of service has been one of the areas where I have been personally extremely over overwhelmed because in service at some point they want you to work in committees."

Participant Nine: "In sister universities which are not HBCU's in the University of Maryland system in business programs, there's faculty who have two preps through semesters... On the other hand, I have found that I am making six preps in three different preps every semester."

Participant Eight: "I don't expect professors to be taking note because professors can change, they can administrative assistants keep their custodians of the department custodian or university records."

Theme 3: Limited Resources Affecting Implementation

Participant Nine: "We are not really efficient and we are not using our faculty resources effectively compared to other universities. I certainly think I had fewer preps, I would have been able to do a lot more professional academic publishing and attending meetings."

Participant One: "Like I said, when you just get overwhelmed with this multiple activity, it can at some point impact on your main duty because you get hired as a lecturer which by definition means you are hired to teach."

Participant Nine: "For risk taking you need more resource allocation and in terms of manpower and in terms of financial resources."

(4) Answering sub-question 4: What are employees' lived experiences with communication channels for reporting control concerns?

Theme 1: Inconsistent and Unclear Communication

Participant Six: "My information has not been very pleasant especially as it pertains to accessing information for use with the control system. Often times there is poor documentation."

Participant Two: "It's not it just there. I have to go ask questions, and sometimes don't even know what I need to do my job."

Participant One: "Sometime people communicate but sometime people don't communicate effectively. That's what I want to say."

Theme 2: Technology Challenges in Information Access

Participant Nine: "We do not have enough IT support. We've had changes in our email systems, Microsoft and neither one of them is appropriate... We were not given any training on how this might become a problem moving to the cloud."

Participant Nine: "Plus, of late we have all been asked to store documents and files on one drive and it's been very traumatic because there's a lot of files that I still cannot locate."

Participant Eight: "When I go into our H drive and I'm looking for syllabus that exist in my department for accreditation purposes for 10 years ago and the professor has left. Where do I get it from?"

Theme 3: Selective Information Sharing

Participant Six: "Information is communicated. I think after the fact I sometimes know it's almost done like there's some exclusivity to it where some people get to know about it and then some people are not aware... Within the ingroup this information is kept as a resource that they will jealously guard."

Participant Two: "I would describe that it is murky. It is terrible. It is absolutely just treacherous... There's no supports in regards to any internal control or making things run smoothly in the organization."

Participant Eight: "Sometimes it's difficult sometimes to basic information about activities on campus... If it relates to something that will make my job easier and better or is going to require the school to make some commitment it's not really communicated."

(5) Answering sub-question 5: What experiences do employees have with internal control evaluation and improvement processes?

Theme 1: Limited Systematic Evaluation

Participant Two: "I don't know what they do with the data. If there is data collected on whether the internal control mechanisms are working, I don't know where it is. So, yeah, nobody talks about that."

Participant Six: "I would say that in my 7 years that I've been here in terms of evaluating policies or programs to assess their effectiveness I think is poorly done often times and this is because it is always done in such a way that only when they are responding to an external demand for it."

Participant Eight: "We have an institution called data visualization and decision science center which provides a lot of academic data for us. But it is not only about academic data they should be doing."

Theme 2: Accreditation-Driven Improvement

Participant Four: "One example I will give is when we go through some accreditation actions... the external team will make suggestions and then what we do is to go through the suggestions that they have raised and make sure that we implement or take steps to address the deficiencies."

Participant Ten: "So when I just came at the University of ME shore in almost 20 years ago there was one set of a policy and then the department has to get the accreditation from AACSB."

Participant Five: "We are accredited with ASCSB accreditation in the department of business. So, we have annual five-year reviews of our accreditation."

Theme 3: Reactive Monitoring Based on Issues

Participant Two: "When it's time for people to go to academic court and they realize the same court cases keep coming up. So, I guess that's a mechanism academic court proceeding."

Participant Two: "Not at my level. I'm sure there's ways once accreditation for instance when it's time for accreditation and you got to gather all the data and the numbers."

Participant One: "The only metrics that can be used to evaluate if a policy is working is feedback. It could be just feedback that they receive from all the constituents because if you implement a policy and you start applying the policy and at some point, you are receiving feedback."

Discussion

The findings from the Historically Black Colleges and universities in Maryland reveal significant challenges in implementing effective internal control systems within HBCUs. The hierarchical but inclusive communication structure, coupled with resource constraints, creates a unique environment where leadership intentions may not align with operational realities. This disconnect between policy formulation and implementation mirrors findings by Williams, Jackson, and Thompson (2019), who noted that HBCUs often struggle with establishing robust internal control systems due to chronic underfunding and limited resources compared to predominantly white institutions (PWIs). The reactive approach to risk management observed at Maryland's HBCUs, where risks are primarily addressed after problems emerge rather than through proactive identification and mitigation, aligns with Hart's (2021) conclusion that resource-constrained institutions tend to prioritize immediate operational needs over long-term risk planning.

The unclear separation of duties and workload imbalances highlighted by Maryland's HBCUs faculty reflect broader systemic issues within many HBCUs. Garcia and Thompson (2022) found that HBCU faculty members typically carry heavier teaching loads and administrative responsibilities compared to their counterparts at PWIs, which negatively impacts research productivity and work-life balance while creating internal control vulnerabilities due to inadequate segregation of duties. This is particularly concerning given Peltier-Davis's (2020) findings that effective internal controls are essential for maintaining institutional integrity and meeting accreditation requirements. The Maryland's HBCUs faculty's experiences with teaching up to six course preparations compared to two at peer institutions exemplify a critical disparity that undermines both faculty effectiveness and institutional control mechanisms.

Communication challenges at Maryland's HBCUs, described as "murky" and "treacherous" by some participants, highlight a critical weakness in the institution's internal control framework. According to Robinson and Davis (2023), effective communication is a cornerstone of functional internal control systems in higher education, and breakdowns in information sharing significantly impair risk identification and mitigation especially in institutions serving underrepresented student populations. The selective information sharing and technology challenges reported by Maryland's HBCUs faculty create silos that prevent the holistic approach to internal controls recommended by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, which emphasizes integrated information and communication channels (McNally, 2022). These communication barriers at Maryland's HBCUs appear particularly problematic in the context of documentation practices and institutional knowledge retention.

Despite these challenges, the accreditation-driven improvement processes at Maryland's HBCUs represent a potential pathway for enhancing internal controls. Washington and Miller (2018) found that external accountability mechanisms like accreditation reviews often serve as catalysts for internal control improvements in resource-constrained institutions by creating structured frameworks for evaluation and requiring documented evidence of compliance. However, the predominantly reactive monitoring approach at Maryland's HBCUs suggests a missed opportunity to leverage these external requirements for proactive internal improvements. Brown, Smith, and Johnson (2020) argued that HBCUs could strengthen their internal control systems by

integrating accreditation requirements into ongoing monitoring processes rather than treating them as periodic compliance exercises. This more integrated approach could help Maryland's HBCUs and similar institutions develop more robust internal control evaluation mechanisms while addressing the resource constraints that currently limit systematic monitoring and improvement.

Conclusion

The findings from this study on employee experiences with internal control systems at the Maryland's HBCUs reveal significant insights into the challenges and opportunities faced by HBCUs in implementing effective control mechanisms. The research demonstrates that while the institution maintains a hierarchical but inclusive communication structure, it struggles with inconsistent communication of ethical values and substantial resource constraints that impede the effective implementation of internal controls as articulated by multiple participants across various roles within the institution. This aligns with previous research by Williams et al. (2019), which identified resource disparities as a primary obstacle to robust internal control implementation in HBCUs compared to predominantly white institutions.

The study found that risk management at Maryland's HBCUs is predominantly reactive rather than proactive with participants clearly stating that issues are often addressed only after problems emerge. This reactive approach mirrors Hart's (2021) findings that resource-constrained institutions typically prioritize immediate operational needs over strategic risk planning. The unclear separation of duties and significant workload imbalances revealed in this study where some faculty manage up to six course preparations compared to two at peer institutions support Garcia and Thompson's (2022) conclusion that HBCU faculty typically shoulder heavier teaching and administrative responsibilities than their PWI counterparts, creating internal control vulnerabilities through inadequate segregation of duties.

Communication challenges emerged as a critical weakness in the institution's internal control framework with participants describing information sharing as "murky", "treacherous", and characterized by selective access. These findings correspond with Robinson and Davis's (2023) assertion that effective communication is essential for functional internal control systems in higher education, particularly for institutions serving underrepresented student populations. The accreditation-driven improvement processes identified at Maryland's HBCUs represent a potential pathway for enhancing internal controls as participants noted changes in policies prompted by accreditation requirements, supporting Washington and Miller's (2018) conclusion that external accountability mechanisms often serve as catalysts for internal control improvements in resource-constrained institutions.

This study makes a significant contribution to the limited research on internal control systems specifically within HBCUs by providing firsthand phenomenological insights from employees across various roles. The findings reveal that despite commitment to inclusive leadership and student success, structural constraints including funding limitations, unclear role delineation, and reactive management approaches create significant barriers to implementing robust internal control systems. These conclusions directly address the research questions regarding how employees experience leadership tone, risk assessment processes, policy implementation, communication channels, and evaluation procedures related to internal controls at Maryland's HBCUs. The results suggest that addressing these challenges requires not only increased resources but also structural changes to workload distribution, communication practices, and a shift toward more proactive risk management and monitoring procedures.

Limitations of the Study

This study has several limitations that should be considered when interpreting the findings. First, the research was limited to one HBCU in Maryland, which may not represent the experiences at other HBCUs across different regions, funding models, or institutional sizes. The experiences detailed by the ten participants, while providing valuable insights, cannot be generalized to all employees at Maryland's HBCUs or to other HBCUs without further research. Additionally, the sampling approach may have introduced selection bias, as participants who volunteered for interviews might have stronger opinions about internal controls—either positive or negative—than the general employee population.

The qualitative nature of the study, while providing rich descriptive data, limits quantifiable measurement of the effectiveness of internal control systems. The study relies on self-reported experiences, which can be subject to recall bias and personal interpretation. Furthermore, the research was conducted during a specific time period and may not capture changes in internal control systems that occurred before or after data collection. The study also did not include the perspectives of upper administration or board members, who might have provided additional context regarding strategic decision-making related to internal controls.

Delimitations

This study was intentionally bounded in several ways. The research focused specifically on employee experiences rather than objective measures of internal control effectiveness or compliance with regulatory standards. This phenomenological approach was chosen to gain deeper insights into the lived experiences of those working within the system rather than evaluating the technical adequacy of controls. The study was also delimited to include only faculty and staff with at least one year of experience at the institution to ensure participants had sufficient exposure to internal control processes.

The research questions were structured around the five components of the COSO internal control framework (control environment, risk assessment, control activities, information and communication, and monitoring activities) rather than exploring other frameworks or broader organizational theories. This delimitation provided a focused approach to understanding internal controls specifically rather than general organizational management. Additionally, the study did not attempt to compare Maryland's HBCUs with other institutions directly but instead focused on capturing the unique contextual factors affecting internal control implementation at this specific HBCU.

Recommendations for Future Research

Future research should expand this inquiry to multiple HBCUs across different states, sizes, and funding models to develop a more comprehensive understanding of internal control challenges and opportunities specific to these institutions. A mixed-methods approach incorporating quantitative assessments of control effectiveness alongside qualitative experiences would provide a more balanced perspective on both the technical adequacy and lived experience of internal controls. Longitudinal studies tracking changes in internal control implementation over time, particularly before and after accreditation cycles, would offer valuable insights into the evolution of these systems.

Research comparing internal control experiences between HBCUs and PWIs of similar size and mission could help isolate factors that are unique to HBCUs versus those common to all resource-constrained institutions. Studies specifically examining the relationship between faculty workload, separation of duties, and internal

control vulnerabilities would address a critical gap identified in this research. Additionally, action research focused on implementing and evaluating specific interventions to improve internal control systems in HBCUs would provide practical guidance for institutions facing similar challenges. Finally, research exploring how technology solutions might address some of the documentation and communication challenges identified in this study, particularly considering the resource constraints common to HBCUs, would offer practical pathways for improvement.

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Appendix A: Interview Questions

Dear Participant

I hope this message finds you well. I am Sunny Aqualambeng, a graduate student in the University of Maryland Eastern Shore Organizational Leadership program. I am currently conducting a qualitative research study for a class project. My study explores the Experiences of Employees at Maryland's HBCUs Concerning Internal Control Systems: A Qualitative Phenomenological Study.

The Internal Control System in higher education is a comprehensive framework that helps institutions design, implement, and maintain effective internal controls to manage risks, ensure reliable financial reporting, and support operational efficiency. By integrating five key components—control environment, risk assessment, control activities, information and communication, and monitoring activities—the system provides colleges and universities with a structured approach to governance, compliance, and strategic resource management.

The internal control landscape in higher education has evolved significantly over the past decades, with increasing emphasis on accountability, risk management, and operational efficiency (Thompson et al., 2023). However, research specifically addressing the unique context of HBCUs remains limited, particularly concerning the human experience aspect of internal control implementation and maintenance (Williams & Johnson, 2022).

As a faculty member or staff, your experiences aspect of implementing and working with internal control systems in your institutions are invigorating. I would love to hear your insights on how institutions, faculty, staff, and leaders adapt to this shifting landscape.

What Participation Involves:

A confidential one-on-one interview (approximately 35 minutes) conducted via Zoom regarding your experience aspect of implementing and working with internal control systems in your institution.

Your responses will remain anonymous, and your participation will help identify barriers to implementation, opportunities for improvement, and best practices that consider the unique context of HBCUs.

You may withdraw your participation at any time.

Who Can Participate?

Faculty and Staff members from all disciplines and career levels from HBCUs. If you are interested in contributing to this research, please reply to this email, providing details on any dates and times that work best for you. If you know someone else who may also be of interest, please feel free to share the request with them or forward their contact information.

Thank you for your time and consideration—I genuinely appreciate your willingness to share your experiences!

Best regards,

Sunny Aqualambeng

Participant 1

Name:

Gender: Male, Female, Others

Age Range: 20-40, 41-60, 61-80

Educational level: High School, Bachelor, Master, Ph.D.

Research Questions

Overarching Questions

How do employees at Maryland's Historically Black Colleges and Universities (HBCUs) perceive and experience internal control systems within their institutional environments?

Sub-question 1. How do employees at Maryland's HBCUs perceive the tone set by leadership regarding internal controls?

Interview 1. Describe your experience with how leadership at your institution communicates the importance of planning, organizing, and execution.

Interview 2. Can you describe the leadership's approach to promoting integrity and ethical values in your institution?

Sub-question 2. How do employees experience the process of identifying and assessing risks within their HBCU?

Interview 1. How does your institution identify and prioritize potential risks that could impact organizational objectives?

Interview 2. Can you share an example of how risk assessment processes have been implemented in your department?

Sub-question 3. How do employees experience the implementation and enforcement of policies and procedures?

Interview 1. What has been your experience with the separation of duties at your institution?

Interview 2. How effective do you believe these control activities are in preventing or detecting potential errors or irregularities?

Sub-question 4. What are employees' lived experiences with communication channels for reporting control concerns?

Interview 1. Describe your experience with accessing information necessary to fulfill your responsibilities within the control system.

Interview 2. How would you describe your experience with how policies information's are communicated at your institution?

Sub-question 5. What experiences do employees have with internal control evaluation and improvement processes?

Interview 1. Describe your experience with how your institution evaluates whether planning and policies are working effectively.

Interview 2. Tell me about a time when monitoring activities led to improvements of policies, planning, efficiency, and effectiveness at your institution.

Thanks immensely.