



Safeguarding Good Intentions: Strategies for Mitigating Corruption Risks in Corporate Social Responsibility Programmes

Everton Tunduwe^{1*}, Dr. Onesmus Nyaude², Ms. Wadzanayi Masunda³

^{1,2}Zimbabwe Anti-Corruption Commission, Harare, Zimbabwe

³Harare Institute of Technology University, Harare, Zimbabwe

*Corresponding Author

DOI: <https://doi.org/10.68050/JAMS.2026.661>

Received: 24 September 2026; Accepted: 30 September 2026; Published: 05 October 2026

ABSTRACT

Corporate Social Responsibility (CSR) programmes are increasingly susceptible to corruption risks that subvert their developmental intent. This qualitative study, set in Zimbabwe, investigates how corruption manifests in CSR and which strategies safeguard programme integrity. Integrating Agency, Stakeholder, and Institutional theories as a deductive coding matrix, the study analysed twenty key informant interviews (CSR managers, compliance officers, NGO leaders, and CSR consultants), two focus group discussions with fourteen community beneficiaries, and twenty CSR documents through six-phase reflexive thematic analysis. Four findings emerged: (1) misaligned incentives and information asymmetry produce an 'agentic gap' in which output reporting displaces genuine impact; (2) fear of reprisal sustains a 'culture of silence' that suppresses whistleblowing;

(3) underfunded, self-referential monitoring creates an 'institutional void' of ceremonial compliance; and (4) community participation: co-governance, budget transparency, and co-financing, operates as the most potent anti-corruption safeguard. Cross-stakeholder comparison revealed convergent diagnosis of systemic failure but divergent attributions, strengthening theoretical integration. The study contributes an empirically grounded Ethical Safeguard Framework that maps preventive, detective, and corrective measures to responsible actors and to the specific corruption risks and theoretical gaps each addresses. By reframing CSR transparency as a continuous participatory process and positioning community empowerment as a core governance control, the findings offer corporations, regulators, and civil society an actionable architecture for transforming CSR into a genuine catalyst for ethical development.

Keywords: Corporate Social Responsibility (CSR), Corruption, Corporate Governance, Anti-Corruption Strategies, Qualitative Research, Ethical Leadership, Stakeholder Engagement, Accountability

INTRODUCTION

Corporate Social Responsibility (CSR) has firmly established itself as a cornerstone of modern corporate governance, reflecting an organization's commitment to operate in an economically, socially, and environmentally sustainable manner (Carroll, 1991; Porter & Kramer, 2006). Against a backdrop of declining global trust in institutions (Edelman, 2023) and escalating governance and integrity risks (World Economic Forum, 2022), corporations increasingly invest substantial resources in CSR programmes, ranging from community development and environmental conservation to health and education initiatives. However, the altruistic veneer of CSR often masks a darker reality: the vulnerability of these programmes to corruption, fraud, and mismanagement.

The problem is that good intentions in CSR are not self-executing and are highly susceptible to being subverted. Corruption in CSR programmes manifests in multiple forms, including the diversion of funds, inflated procurement costs, nepotistic hiring, the co-optation of community leaders, and the deliberate



obfuscation of programme outcomes for reputational gain (Transparency International, 2005; IFC, 2012). This creates a profound 'intent-impact gap,' where noble objectives are systematically undermined, causing tangible harm to beneficiaries and eroding public trust.

The critical issue is not the absence of anti-corruption policies, but the systemic ways in which corruption infiltrates CSR implementation. The decentralized nature of CSR, often executed in remote locations with limited oversight, creates ideal conditions for the principal-agent problem (Jensen & Meckling, 1976). Furthermore, the emphasis on public relations over genuine impact incentivizes 'appearance' over 'substance.'

This research addresses the gap between the normative ideals of CSR and the empirical realities of its implementation through a deep, qualitative, interdisciplinary investigation drawing upon corporate governance, development sociology, organizational ethics, and anti-corruption studies. The central research question is: What are the key corruption risks in CSR programmes, and what strategies can corporations and their partners effectively employ to safeguard the integrity and intended impact of their CSR initiatives? Specifically, the study pursues four objectives:

1. To identify and categorise the principal corruption risks and mechanisms of diversion within CSR programmes.
2. To examine the governance structures and institutional conditions that enable or inhibit corrupt practices in CSR implementation.
3. To explore the lived experiences of stakeholders: internal employees (CSR managers and compliance officers), implementing partners (NGO leaders), independent experts, and community beneficiaries, in navigating corruption risks within CSR.
4. To develop an evidence-based, multi-dimensional framework of strategies for safeguarding the integrity and intended impact of CSR initiatives.

Statement of the Problem

The corporate world has witnessed a paradigm shift, with CSR moving from a charitable afterthought to a central element of corporate identity and strategy (KPMG, 2020). However, the 'good intentions' driving this enthusiasm are profoundly at risk: CSR programmes are uniquely susceptible to corruption and diversion, creating a 'corruption corridor' that turns instruments of development into vehicles for private enrichment and institutional deception.

In the Zimbabwean context, CSR operates within a complex regulatory environment. The Companies and Other Business Entities Act [Chapter 24:31] provides the legal framework for corporate operations, while the Zimbabwe Anti-Corruption Commission Act [Chapter 9:22] mandates the investigation and prevention of corruption in a national context consistently ranked among the most corruption-perceived globally (Transparency International, 2023). However, no specific legislation governs CSR implementation, leaving a regulatory vacuum. The National Development Strategy 1 (NDS1, 2021–2025) encourages private-sector participation in development yet provides limited CSR governance guidance: a legislative gap that exacerbates the vulnerabilities this study investigates.

The Duality of CSR: A Double-Edged Sword

CSR operates at the nexus of corporate profit, social impact, and public image. This duality is the source of its vulnerability: a powerful tool for positive change on one hand, and a soft target for corruption on the other, due to financial opacity, remote implementation, and complex multi-stakeholder networks that hinder oversight. Greenwashing incentives further prioritize public relations over genuine impact. Ungoverned, CSR can become a mechanism for 'bluwashing' or 'whitewashing' using CSR to mask unethical business practices and launder corporate reputations (Laufer, 2003).

The Corruption Risk Landscape in CSR

These risks are evidenced by high-profile scandals: the United Nations' 'Oil-for-Food' programme remains a



stark reminder of how large-scale humanitarian efforts can be subverted. Specific CSR risks include procurement fraud via kickbacks and vendor collusion, financial embezzlement through ghost employees or fictitious invoices, and nepotistic hiring. Additionally, community capture co-opts local leaders to suppress complaints, while impact obfuscation deliberately exaggerates results and avoids independent evaluation.

The Governance Gap in CSR Implementation

While corporations maintain extensive governance frameworks for core operations, CSR is frequently managed by separate departments with weaker standards: limited internal controls, minimal board oversight, underfunded M&E that prioritizes outputs over outcomes, and a culture of silence that suppresses whistleblowers who fear job loss or brand damage.

The Impact on Stakeholders and the CSR Agenda

Corruption yields profound consequences: beneficiaries endure failed projects and disempowerment; corporations face reputational damage, legal liabilities, and wasted resources; society suffers eroded trust and a weakened social contract. This research posits that the problem is not intent, but the systemic failure to govern execution. The foundational principles of corporate governance, that is, transparency, accountability, ethical leadership, and stakeholder engagement, are often applied superficially or bypassed entirely in the CSR domain.

LITERATURE REVIEW

The Evolution and Institutionalization of CSR. CSR has shifted from moral philanthropy (Carroll, 1991) to strategic frameworks like Creating Shared Value (Porter & Kramer, 2006) and Stakeholder Theory (Freeman, 1984). Institutionalization is evident in the UN Guiding Principles, OECD Guidelines, and GRI; however, their voluntary, self-regulatory nature leaves them vulnerable to abuse. Recent scholarship distinguishes responsible from irresponsible corporate conduct (Gond & Swaen, 2016) and emphasises multi-stakeholder governance of sustainable development (Voegtlin & Scherer, 2017).

Corruption in the Private Sector. Private-sector corruption encompassing bribery, fraud, embezzlement, and collusion, is well-documented (Rose-Ackerman, 1999). Although research examines state-corporate dynamics (Hellman et al., 2000), a significant gap persists regarding corruption within non-core corporate functions like CSR.

The CSR-Corruption Nexus. Literature remains fragmented across three perspectives: CSR as an anti-corruption tool (Zadek, 2006); CSR as a mask for misconduct and greenwashing (Laufer, 2003); and programmatic corruption, where CSR initiatives themselves are vulnerable to procurement fraud and elite collusion (Transparency International, 2005; IFC, 2012). Critically, qualitative research on stakeholders' lived experiences of these risks; and practical, evidence-based mitigation strategies, remains scarce.

Theoretical Framework

This study utilizes a tripartite framework that serves both as conceptual foundation and as an active analytical instrument (operationalized as a deductive coding matrix in Section 2.5 and Table 5):

1. Agency Theory (Jensen & Meckling, 1976): Explains the principal-agent conflict between corporate budget approvers and CSR managers; information asymmetry and hard-to-measure outcomes enable agents to pursue self-interest over social impact.
2. Stakeholder Theory (Freeman, 1984): Frames corruption as a violation of broader stakeholder interests; excluding beneficiaries creates governance voids that corrupt actors exploit.
3. Institutional Theory (DiMaggio & Powell, 1983): Explains how isomorphic pressures produce 'ceremonial' box-ticking compliance without real commitment, fostering corruption-prone environments.

Conceptual Framework: The CSR Corruption Risk Model. Building on these theories, this research conceptualizes corruption risk in CSR as a function of three interacting factors: the agentic gap (Agency Theory), the stakeholder vacuum (Stakeholder Theory), and the institutional void (Institutional Theory), as illustrated in Figure 1.

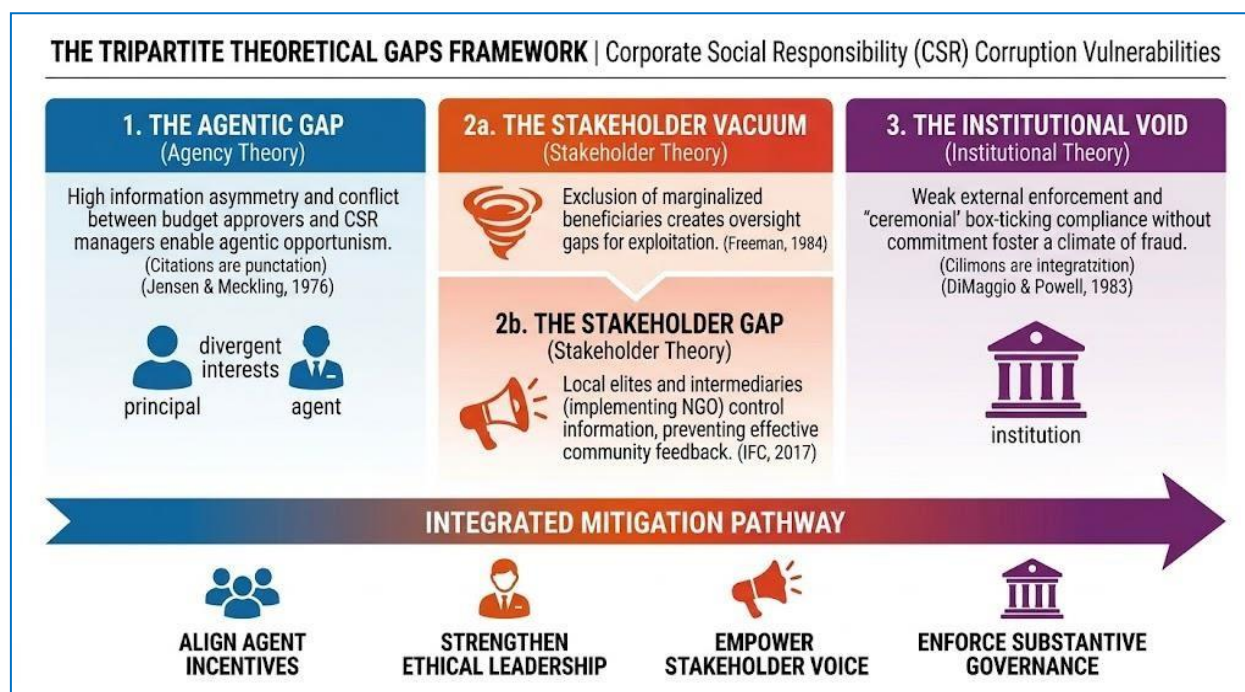


Figure 1. The CSR Corruption Risk Model

METHODOLOGY

Research Design

Following Patton (2015), this study uses an exploratory, qualitative design, selected because corruption in CSR is a sensitive, context-dependent phenomenon requiring in-depth exploration of lived experiences, power dynamics, and institutional contexts that quantitative methods cannot adequately capture.

Research Setting

Data were collected over a four-month period during 2026 in Zimbabwe. The study encompassed corporate headquarters located in Harare and Bulawayo, as well as selected rural project sites in two provinces where CSR interventions in education, health, and water sanitation were actively implemented. Zimbabwe was purposively selected due to its high corruption-perception ranking (Transparency International, 2023), an active CSR landscape across mining, telecommunications, financial services, and manufacturing, and the regulatory vacuum described in Section 1.1.

Sampling, Recruitment, and Participant Profile

Sampling strategy. Purposive sampling with maximum variation was employed to capture diverse perspectives across organizational type, role, and sector, supplemented by snowball referrals from initial participants. Inclusion criteria required participants to be directly involved for a minimum of two years in CSR design, implementation, monitoring, compliance, or beneficiary engagement.

Recruitment proceeded through professional networks and organizational gatekeepers; invitation letters were issued, and sessions were scheduled at participants' convenience.

Sample size and saturation. The sample of twenty key informants was determined by data saturation (Guest et



al., 2006); saturation was confirmed when the final interviews yielded no new theoretical codes or thematic categories. Two FGDs (fourteen beneficiaries) served a complementary validation role, and twenty documents (fifteen public CSR disclosures and five internal audit reports) were purposively selected across industries and organisational sizes. Table 1 summarises methods; Table 2 provides an aggregated profile of the participant cohorts, which together reconcile the stakeholder groups referenced in the objectives: internal employees (CSR managers and compliance officers), implementing partners (NGO leaders), independent experts (consultants), and community beneficiaries (FGDs).

Table 1. Summary of Data Collection Methods and Sources

Method	Participants/Sources	Sample	Purpose
Semi-structured interviews	CSR managers (7), compliance officers (5), NGO leaders (5), CSR consultants -3	20 informants	In-depth exploration of risks and mitigation strategies
Document analysis	Public CSR reports (10), sustainability disclosures/websites (5), internal audit reports (5)	20 documents (15 public, 5 internal)	Assessment of governance frameworks and transparency
Focus group discussions	Community beneficiaries (education: 7; health: 7)	2 FGDs (14 participants)	Ground-level validation and community perspectives

Table 2. Aggregated Profile of Study Participants

Participant Cohort	n	Sectors/Contexts Represented	Primary Focus of Inquiry
CSR Managers	7	Mining, telecommunications, banking, manufacturing	Project design, HQ reporting pressures, resource allocation
Compliance & Audit Officers	5	Cross-sector corporate	Internal controls, M&E limitations, risk verification
NGO/Implementing Partner Leaders	5	Education, health, WASH, community development	Implementation realities, community dynamics, contractual pressures
Independent CSR Consultants	3	Cross-sector advisory	Benchmarking, governance best practice, systemic design flaws
Community Beneficiaries (2 FGDs)	14	Rural education and health project sites	Lived experience, feedback mechanisms, project integrity perceptions
Total	34	—	—

Data Collection Instruments and Procedures

Key informant interviews. A semi-structured interview guide, developed from the theoretical framework and piloted with two CSR practitioners (excluded from the final sample), comprised four sections aligned to the objectives: (i) corruption risks and diversion mechanisms; (ii) governance and monitoring structures; (iii) stakeholder experiences of reporting and reprisal; and (iv) mitigation strategies. Sample items included: "Describe how success in CSR projects is measured and reported to headquarters," and "What happens, in practice, when someone raises a concern about a CSR project?" Interviews typically lasted 60–90 minutes, were audio-recorded with permission, conducted in English, and transcribed verbatim.

Focus group discussions. Two 90-minute FGDs were held in neutral community venues, moderated by the lead researcher with a note-taker, using a guide covering project communication, community agency in governance, observed resource diversion, and trust-building. FGDs were conducted in English or Shona according to participant preference; where Shona was used, transcripts were translated into English by a bilingual researcher and checked for accuracy.



Documentary analysis. A structured extraction protocol assessed each document on four dimensions: (i) granularity of financial disclosure; (ii) procurement transparency; (iii) independence of M&E; and (iv) stakeholder representation in governance, enabling systematic comparison of public narratives against formal compliance records.

Data Analysis

Analysis followed Braun and Clarke's (2006) six-phase reflexive thematic analysis, employing a hybrid coding approach: deductive codes derived from the theoretical matrix (Table 5) and inductive codes emergent from the data. The coding framework was developed collaboratively by the research team: the lead researcher conducted primary coding, while co-authors independently reviewed a purposive subset of transcripts and the resulting codebook. Discrepancies in code application or theme development were resolved through consensus meetings and peer debriefing with author triangulation ensuring the final themes were grounded in collective analytical consensus rather than a single researcher's bias. Table 4 details each phase and its quality control.

Table 4. Thematic Analysis Procedure and Quality Controls

Phase	Activity in This Study	Quality Control / Rigour Check
1. Familiarisation	Verbatim transcription; repeated reading of transcripts, field notes, and documents	Transcripts verified against recordings
2. Initial Coding	Hybrid deductive (theory-derived) + inductive coding; codebook development	Author triangulation and consensus coding
3. Searching for Themes	Clustering codes into candidate themes via theoretical matrix	Peer debriefing with academic supervisor
4. Reviewing Themes	Checking themes against full dataset; cross-stakeholder comparison	Member checking with a subset of participants
5. Defining Themes	Refining theme essence; selecting vivid, representative extracts	Independent audit-trail review of codebook
6. Producing Report	Write-up with thick description and reflexive journal integration	Reflexive journaling maintained throughout

Table 5. Theoretical Coding Framework

Theory	Deductive Codes	Exemplar Excerpt	Theme(s)
Agency Theory	Incentive misalignment; information asymmetry; output-over-outcome reporting; remote oversight	"We are incentivized to make things look good, not necessarily be good." (CSR manager)	Theme 1
Stakeholder Theory	Beneficiary exclusion; power asymmetry; fear of reprisal; absent feedback channels	"We are not supposed to ask questions." (FGD participant)	Themes 2, 4
Institutional Theory	Ceremonial compliance; isomorphic reporting; weak enforcement; symbolic M&E	"We are essentially monitoring ourselves." (CSR manager)	Theme 3

Ethical Considerations

At the time of data collection, formal institutional review board approval was not mandated for this category of organisational research in Zimbabwe. The study was nevertheless conducted in full accordance with recognised research ethics principles. Consent procedure: participants received information sheets detailing purpose, risks, and rights; written informed consent (including separate audio-recording permission) was obtained before each session; participants could withdraw at any stage without consequence. Confidentiality: role-based pseudonyms and fictitious organisational names were used. Data security: recordings and



transcripts were stored on password-protected, encrypted drives with access limited to the research team. Formal organisational permission was secured from each participating institution prior to fieldwork.

Trustworthiness and Reflexivity

The study adhered to Lincoln and Guba's (1985) criteria. Credibility was established through triangulation (interviews, documents, FGDs), member checking with a subset of participants, and cross-stakeholder comparison. Transferability was enhanced through thick contextual description of programmes, participants, and settings. Dependability was ensured via a detailed audit trail (decisions, coding iterations, memos) reviewed by an independent academic peer auditor. Confirmability was achieved through reflexive journaling.

Positionality. The research team comprised practitioners from a national anti-corruption agency and an academic from a technology university providing insider access alongside methodological rigour. Acknowledging that these affiliations could bias emphasis toward corruption risks, the design centred participant narratives, used hybrid coding to allow unexpected themes to emerge, and subjected interpretations to peer debriefing.

RESULTS AND DISCUSSION

Results

Four major themes emerged (summarised in Table 3), each presented with representative, anonymized quotations.

Table 3. Summary of Emergent Themes and Sub-Themes

Theme	Sub-Themes	Primary Data Sources
Theme 1: Principal-Agent Vulnerability	Misaligned incentives; information asymmetry; evaluation mismatch	Interviews; Document analysis
Theme 2: Culture of Silence	Fear of reprisal; power imbalance; lack of whistleblowing protection	Interviews; FGDs
Theme 3: Weak MEL Frameworks	Underfunded monitoring; absence of independent verification; feedback vacuum	Interviews; Document analysis; FGDs
Theme 4: Community Participation as Safeguard	Co-governance; budget transparency; co-financing; grievance mechanisms	FGDs; Interviews

Theme 1: The Principal-Agent Vulnerability – 'Good on Paper, Bad in Practice'

All participants acknowledged the fundamental agency problem: CSR managers in distant field offices felt pressure to demonstrate 'success,' prioritizing reportable outputs over genuine impact.

CSR Manager (MNC): "HQ judges us on the number of projects and the media coverage. So, if I report a small, failed project, it looks terrible. It's easier to keep funding a big project and just... massage the numbers... We are incentivized to make things look good, not necessarily be good." Compliance Officer: "The information asymmetry is huge. In our circumstances, our CSR manager is the only one on the ground. He knows what reports to send. We can't be there all the time to check if the 100 water pumps we funded are actually working or if they were just installed in the village chief's backyard."



Theme 2: The Culture of Silence and Systemic Obfuscation

Fear of reprisal; loss of funding, terminated contracts, ostracism, suppressed reporting among employees, partners, and beneficiaries.

NGO Partner: "If we speak up about how a corporation is mishandling a project, we know we will never get another contract. The CSR world is small. We are told to 'manage the expectations' and 'be collaborative.' That's code for don't rock the boat."

FGD Participant (Education Project): "We are not supposed to ask questions. If we complain about the teacher not showing up or the new computers being locked away, the project people get angry. They say we are ungrateful. So we just keep quiet."

Documentary analysis confirmed this silence was compounded by glossy PR-style reports lacking financial breakdowns, procurement detail, or independent verification.

Theme 3: Weak Monitoring, Evaluation, and Learning (MEL) – 'The Blind Spot'

MEL frameworks were inadequate and first to be cut from budgets, creating a blind spot where corruption flourishes undetected.

CSR Manager (Telecom): "A huge chunk of the budget goes to the main project activities. The MEL part? It's often just a line item for a consultant to write a final report. It's not real-time, independent verification. We are essentially monitoring ourselves."

FGD Participant (Health Project): "When the materials disappeared, we did not know whom to tell. The project people only came for the opening ceremony."

Beneficiaries reported that their voices were heard only during initial 'consultation,' creating a 'feedback vacuum' that breaks the loop for detecting deviations.

Theme 4: The Power of Community Participation as a Safeguard

The most optimistic finding: empowered communities act as potent deterrents to fraud.

CSR Consultant: "The best M&E is a community that knows its rights and has a stake in the project. When they are included in the steering committee, when they see the budget, and when they have a channel to complain, the risk of corruption drops dramatically."

FGD Participant (Health Project): "When we had to contribute something ourselves, we all started paying attention. We wanted to know where the NGO's money was going. It made us feel like it was our project, not theirs. We became the watchdogs."

Community-led grievance mechanisms and co-financing arrangements were cited as highly effective safeguards.

Cross-Stakeholder Comparison

Analysis across groups revealed convergence on the diagnosis (all four cohorts identified the culture of silence and weak M&E as systemic enablers) but divergence in attribution: CSR managers externalised misreporting as headquarters pressure; compliance officers emphasised verification limits; NGO leaders stressed contractual dependence; beneficiaries described a 'gift framing' that made complaint feel like ingratitude; consultants located the failure in structural design. These divergent attributions map precisely onto the three theories (agency pressure, stakeholder power asymmetry, institutional ceremony), confirming the framework's explanatory completeness.

DISCUSSION

Unpacking the Principal-Agent Problem in CSR

Viewed through Agency Theory, the 'agentic gap' is a lived reality: pressure to satisfy headquarters creates perverse incentives to misrepresent results, corruption in its own right. This aligns with governance research linking executive compensation and CSR performance (Hong et al., 2016). The 'evaluation mismatch', judging CSR by brand mentions rather than social impact, forces managers to prioritize appearance over success.

The Institutional Void and 'Ceremonial' Compliance

Viewed through Institutional Theory, documentary analysis confirmed isomorphic, ceremonial compliance, reports adhering to GRI in format but lacking financial transparency and independent verification. This 'institutional void' permits consequence-free corruption, reinforcing the greenwashing critique (Laufer, 2003) and the case for mandatory CSR transparency requirements.

The Culture of Silence as a Systemic Failure

Viewed through Stakeholder Theory, the culture of silence is a governance breakdown produced by power dynamics: fear of reprisal is rational where contracts are short-term and whistleblowers unprotected. 'Speak-up' culture requires demonstrable leadership commitment to protection and corrective action, not merely hotlines.

Community Empowerment: From Passive Beneficiaries to Active Guardians

The study's most novel contribution is empirically validating community participation as a primary anti-corruption strategy, challenging top-down implementation. When communities are true partners, with governance seats, budget access, and safe feedback channels, corruption risk drops substantially, embodying 'nothing about us without us.' Co-financing illustrates how ownership is the most potent deterrent to diversion.

Synthesizing the Findings: The Ethical Safeguard Framework for CSR

Integrating the three theoretical lenses, the study proposes The Ethical Safeguard Framework for CSR (Figure 2), a three-pillared model whose measures, responsible actors, targeted risks, and addressed theoretical gaps are specified in Table 6.

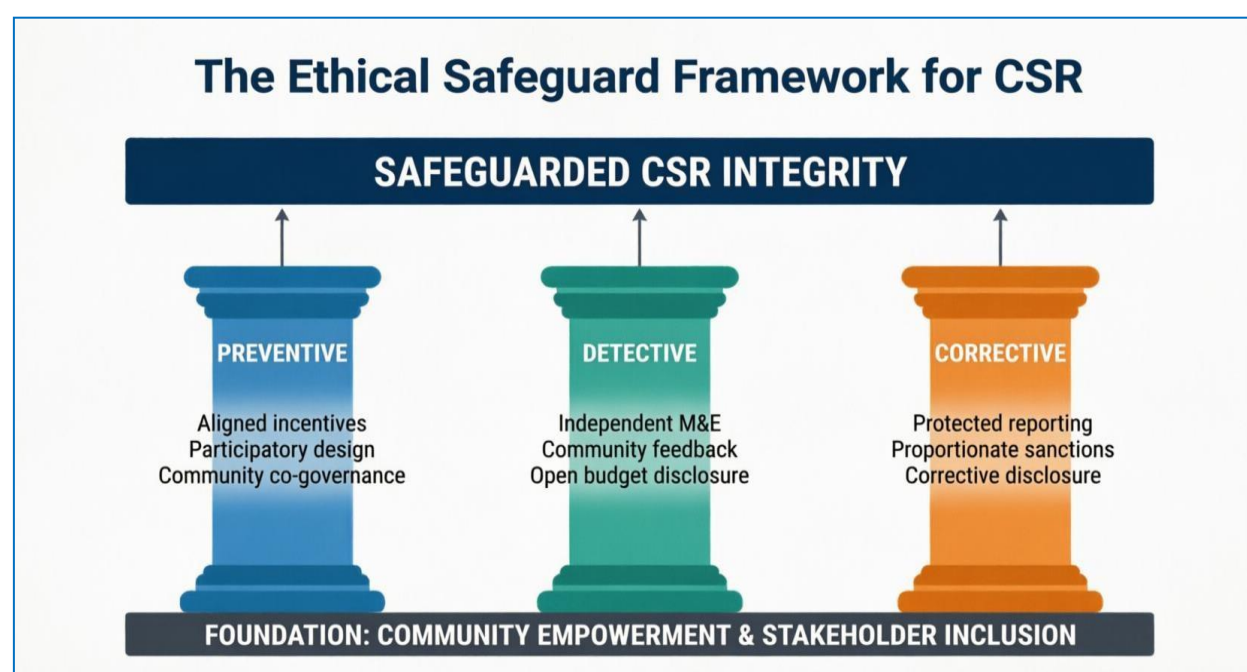


Figure 2. The Ethical Safeguard Framework for CSR

Table 6. The Ethical Safeguard Framework: Measures, Responsible Actors, and Risks Addressed

Pillar	Specific Measure	Responsible Actor(s)	Corruption Risk Addressed	Theoretical Gap Closed
Preventive	Align performance metrics with long-term impact indicators	Board remuneration committee; HR	Incentive misalignment; output inflation	Agentic gap
Preventive	Mandate participatory programme design from inception	CSR unit; NGO partners	Design capture; elite collusion	Stakeholder vacuum
Preventive	Community co-governance seats on steering committees	CSR unit; community representatives	Community capture; nepotism	Stakeholder vacuum
Preventive	Mandatory anti-corruption training and ethical induction	Compliance unit	Normalisation of minor misconduct	Institutional void
Detective	Independent third-party M&E (mid-term and end-line)	Audit committee; external evaluators	Self-monitoring; impact obfuscation	Institutional void
Detective	Real-time community feedback (SMS reporting; scorecards)	Implementing partners; community representatives	Silent diversion; feedback vacuum	Stakeholder vacuum
Detective	Publish disaggregated budgets and procurement records	CSR unit; Finance	Procurement fraud; inflated costs	Agentic gap
Detective	Unannounced field verification audits	Internal audit	Ghost projects; asset diversion	Agentic gap
Corrective	Protected anonymous whistleblowing via independent body	Independent oversight body	Culture of silence; retaliation	Institutional void
Corrective	Proportionate sanctions including contract termination and legal referral	Board; Legal; regulators	Impunity; repeat offending	Institutional void
Corrective	Public disclosure of corrective actions taken	CSR unit; Communications	Obfuscation; reputational laundering	Institutional void
Corrective	“Lessons learned” repository	Compliance unit; PMO	Recurrence of corruption patterns	Institutional void

Contribution to Knowledge

The study makes four primary contributions: (1) the practical, actor-specified Ethical Safeguard Framework (Figure 2; Table 6); (2) empirical validation of community participation as an essential governance control; (3) conceptualization of ceremonial transparency explaining the disconnect between reporting compliance and substantive accountability; and (4) a holistic, multi-stakeholder, theory-integrated account of CSR corruption dynamics in a developing-economy context.

CONCLUSION

This study set out to investigate how corruption infiltrates CSR programmes and which strategies mitigate these risks. The findings conclusively demonstrate that 'good intentions' are insufficient: CSR is vulnerable to systemic governance breakdown characterised by the principal-agent problem, institutional voids, and a



pervasive culture of silence. Corruption in CSR is rarely an isolated ethical failing; it is the predictable outcome of misaligned incentives, ceremonial compliance, and the exclusion of the communities programmes serve.

The most critical revelation is that the most effective antidote is not top-down policing but bottom-up community empowerment: beneficiaries transitioned to active co-governors become the ultimate safeguard against diversion. This insight anchors the Ethical Safeguard Framework, whose preventive, detective, and corrective measures assigned to specific responsible actors, offer a multidisciplinary architecture for CSR integrity. For boards, CSR must face the same controls, audits, and risk assessments as core operations; for policymakers, mandatory CSR transparency and whistleblower protection are urgent; for civil society, empowerment models replace delivery models.

Ultimately, safeguarding good intentions requires confronting operational realities. Until CSR is governed with the same transparency, accountability, and stakeholder inclusion as the core enterprises it complements, it remains vulnerable to the very forces of corruption it aims to alleviate.

RECOMMENDATIONS

For Corporate Boards: integrate CSR into core governance with forensic audit oversight; decouple incentives from output metrics; institutionalise community co-governance with budget access.

For Government/Regulators: mandate CSR financial disclosure within ESG reporting; extend whistleblower protections to NGO workers, community liaisons, and CSR contractors.

For NGOs/Partners: shift to empowerment models building community monitoring capacity; form industry coalitions enforcing ethical CSR standards and refusing 'ceremonial' compliers.

LIMITATIONS AND FUTURE RESEARCH

Limitations include single-country contextualisation (transferability to highly regulated economies requires testing); social desirability bias on a sensitive topic; cross-sectional design; and possible nuance loss in Shona–English translation despite accuracy checks. Future research should quantitatively test the Ethical Safeguard Framework across contexts, track community grievance mechanisms longitudinally, and explore blockchain/AI applications for closing the agentic gap.

DECLARATIONS

Conflict of Interest: The authors declare no competing financial interests or personal relationships influencing this work. Funding: No specific grant was received from public, commercial, or not-for-profit sectors. Ethical Approval: Formal IRB approval was not mandated for this category of organisational research at the time of data collection; the study followed recognised research ethics principles with written informed consent and organisational permission (Section 2.6). Informed Consent: Written informed consent was obtained from all participants. Data Availability: Data are not publicly available due to sensitivity and confidentiality agreements but are available from the corresponding author on reasonable request.

REFERENCES

1. Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101.
2. Carroll, A. B. (1991). The pyramid of corporate social responsibility. *Business Horizons*, 34(4), 39–48.
3. DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited. *American Sociological Review*, 48(2), 147–160.
4. Edelman. (2023). Edelman Trust Barometer 2023. Edelman.



5. Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
6. Gond, J. P., & Swaen, V. (2016). Corporate social responsibility and irresponsibility: Introduction to a special topic section. *Journal of Management Studies*, 53(7), 1141–1168.
7. Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? *Field Methods*, 18(1), 59–82.
8. Hellman, J. S., Jones, G., & Kaufmann, D. (2000). *Seize the state, seize the day* (World Bank Policy Research Working Paper No. 2444). World Bank.
9. Hong, B., Li, F., & Minor, D. (2016). Corporate governance and executive compensation for corporate social responsibility. *Journal of Business Ethics*, 136(1), 199–213.
10. International Finance Corporation (IFC). (2012). *Performance standards on environmental and social sustainability*. IFC.
11. Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm. *Journal of Financial Economics*, 3(4), 305–360.
12. KPMG. (2020). *The KPMG survey of corporate responsibility reporting 2020*. KPMG International.
13. Laufer, W. S. (2003). Social accountability and corporate greenwashing. *Journal of Business Ethics*, 43(3), 253–261.
14. Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. SAGE.
15. Patton, M. Q. (2015). *Qualitative research & evaluation methods* (4th ed.). SAGE.
16. Porter, M. E., & Kramer, M. R. (2006). Strategy and society. *Harvard Business Review*, 84(12), 78–92.
17. Rose-Ackerman, S. (1999). *Corruption and government*. Cambridge University Press.
18. Transparency International. (2005). *Global corruption report 2005: Focus on construction*. Transparency International.
19. Transparency International. (2023). *Corruption Perceptions Index 2023*. Transparency International.
20. Voegtlin, C., & Scherer, A. G. (2017). Responsible innovation and the innovation of responsibility. *Journal of Business Ethics*, 143(2), 227–243.
22. World Economic Forum. (2022). *The Global Risks Report 2022*. WEF.
23. Zadek, S. (2006). *The logic of collaborative governance* (Working Paper No. 17). Harvard Kennedy School, CSR Initiative.