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# STRENGTHENING WAQF ADMINISTRATION: A PROPOSED INTEGRATED FRAMEWORK FOR ENHANCING THE GOVERNANCE SYSTEM OF STATE ISLAMIC RELIGIOUS COUNCILS

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**Abstract:** *Management efficiency is a cornerstone of sustainable waqf governance. Accordingly, this study examines the governance practices of State Islamic Religious Councils (Majlis Agama Islam Negeri, MAIN), with particular emphasis on institutional governance capability and the implementation of internal governance mechanisms. The study also proposes an Integrated Waqf Governance Framework (Kerangka Bersepadu Tadbir Urus Wakaf, KBTW) to strengthen accountability, integrity, and the effectiveness of waqf governance. This qualitative study integrates doctrinal analysis and semi-structured interviews. The doctrinal analysis examines legal provisions, institutional policies, and relevant literature, while semi-structured interviews were conducted with selected MAIN officers to obtain empirical insights into the implementation of governance mechanisms. The interview data were analysed thematically and triangulated with the findings of the doctrinal analysis. The findings reveal variations in governance capability and practices among MAIN, particularly in the implementation of internal control, risk management, and internal audit. Although these mechanisms have been established in some MAIN, their levels of implementation and integration remain uneven. The findings further indicate that misconduct tends to be addressed through administrative approaches rather than through formal and systematic disciplinary mechanisms. This highlights the need to integrate preventive and disciplinary mechanisms as part of integrity governance. Based on these findings, the study proposes KBTW, which integrates four key components—internal control, risk management, internal audit, and*

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*integrity governance—supported by institutional governance capability and underpinned by Shariah principles. The framework provides a conceptual model that may assist MAIN in identifying governance gaps, strengthening accountability and integrity, and supporting the sustainability of waqf governance. As the study involves selected MAIN, the findings are not intended to be generalised to all MAIN in Malaysia.*

**Keywords:** *Governance; Accountability; Waqf; Integrated Framework; Waqf Institutions.*

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## Introduction

Waqf is an important institution in Islamic socioeconomic development, contributing to societal well-being through education, healthcare, welfare, entrepreneurship, and economic development. As the volume of waqf assets increases and their functions become more diverse, waqf institutions face increasingly complex responsibilities and accountability challenges, requiring governance systems that are efficient, transparent, and integrity-driven. In the Malaysian context, State Islamic Religious Councils (Majlis Agama Islam Negeri, MAIN) are the sole trustees of waqf property as provided by law. This position places responsibility on MAIN to ensure that waqf assets are preserved, developed, and utilised effectively in accordance with Shariah principles, legal provisions, and good governance practices.

Accordingly, institutional capability to implement internal control, risk management, monitoring, and compliance mechanisms systematically is important for strengthening accountability and the sustainability of waqf institutions. Nevertheless, governance implementation among MAIN varies, with differences in institutional arrangements and practices. Preliminary review of relevant documents indicates differences in governance structures, internal control practices, risk management, and approaches to handling misconduct. Such differences may create accountability gaps and affect governance effectiveness as well as public confidence in waqf management. Therefore, this study examines institutional governance capability and the integration of internal governance mechanisms among MAIN as the basis for developing the Integrated Waqf Governance Framework (KBTW).

## Literature Review

This literature review examines the governance of waqf institutions, internal governance mechanisms, and integrity governance, and identifies the research gap that provides the basis for developing the Integrated Waqf Governance Framework (KBTW).

### Governance and Waqf Institutions

Governance is essential to ensuring the efficiency, accountability, and sustainability of waqf institutions, particularly in managing assets and funds held in trust. Good governance not only ensures that waqf assets are managed transparently and with integrity but also supports compliance with Shariah principles, legal requirements, and the objectives of the waqif. The effectiveness of waqf governance is influenced by various factors, including institutional structure, leadership, internal control, risk management, internal audit, and compliance with applicable policies and regulations. In Malaysia, MAIN, as the sole trustees of waqf property, bear an important responsibility to ensure that waqf trusts are managed efficiently and with integrity (Kamarubahrin et al., 2019).

Previous studies indicate that accountability and governance practices differ across waqf institutions and states, while institutional structures and reforms also influence waqf governance practices (Yunus et al., 2023). This suggests that effective waqf governance

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depends not merely on the existence of particular structures or mechanisms but also on institutional capability to implement and coordinate those mechanisms effectively. Empirical research on integrated waqf governance in Malaysia has also identified accountability, transparency, and fairness as important determinants of stronger governance in waqf institutions (Zulkifli et al., 2022). Although previous studies have discussed various aspects of waqf governance, greater attention has been given to asset management, waqf land development, financial performance, Shariah compliance, and legal aspects. Discussion that integrates internal governance mechanisms as a mutually reinforcing system remains limited. Accordingly, this study focuses on institutional governance capability and the integration of internal governance mechanisms as a basis for understanding and strengthening the effectiveness of waqf governance among MAIN.

### Governance Mechanisms and Internal Control

Governance mechanisms and internal control refer to the systems, processes, and functions established to ensure that an organisation operates efficiently, accountably, with integrity, and in line with its stated objectives (Kasim et al., 2025). Key mechanisms frequently discussed in the literature include internal control, risk management, and internal audit. Internal control supports the achievement of operational, reporting, and compliance objectives while reducing the risk of errors and irregularities (COSO, 2013). Risk management assists institutions in identifying, assessing, and managing risks that may affect the achievement of organisational objectives (ISO, 2018). Internal audit complements these mechanisms by providing independent assurance on the effectiveness of governance, risk management, and control.

Consistent with the Three Lines Model, effective governance requires clear relationships and coordination among management, risk management, compliance, and internal audit functions (IIA, 2020). Research in the waqf context also indicates that systematic implementation of COSO-based internal control components can support the achievement of objectives and compliance within waqf institutions (Abd. Hanan et al., 2023). Although these mechanisms are recognised as important elements of effective organisational governance, their integration within waqf institutions such as MAIN requires more comprehensive examination. This study therefore examines them in an integrated manner within the context of waqf governance.

### Disciplinary Governance and Preventive Mechanisms

In addition to internal control, risk management, and internal audit, disciplinary governance and preventive mechanisms play an important role in strengthening organisational integrity. Disciplinary governance refers to institutional mechanisms for addressing misconduct through fair, transparent, and consistent procedures, whereas preventive governance emphasises efforts to prevent misconduct through the cultivation of integrity, compliance, training, and continuous monitoring. The cultivation of integrity and ethical values is important in supporting institutional sustainability and accountability (Halim et al., 2025). Although integrity has been widely discussed across different organisational contexts, the role of disciplinary and preventive mechanisms in the governance of waqf institutions remains underexplored.

Previous studies have focused more extensively on Shariah compliance or financial governance, even though preventive and disciplinary mechanisms can also contribute to strengthening institutional accountability. This study therefore considers both mechanisms as important elements of the proposed Integrated Waqf Governance Framework.

## Research Gap

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The literature review indicates that most previous studies have focused on aspects of waqf governance such as asset management, waqf land development, Shariah compliance, institutional structure, financial performance, and legal issues. Although internal control, risk management, and internal audit have also been discussed, these mechanisms are generally examined separately rather than integrated within a comprehensive governance model. Furthermore, discussion of disciplinary governance and preventive mechanisms in waqf institutions remains limited, despite their importance in strengthening organisational integrity and reducing the risk of misconduct. More importantly, studies integrating internal control, risk management, internal audit, disciplinary governance, and preventive mechanisms within a conceptual framework tailored to the Malaysian waqf institutional context remain scarce. This study addresses this gap by developing an Integrated Waqf Governance Framework through the synthesis of internal governance mechanisms, relevant principles from established governance frameworks, Shariah principles, doctrinal analysis, and interview findings. The proposed framework serves as a conceptual model to support improvements in the governance systems of waqf institutions in Malaysia.

**Development of the Integrated Waqf Governance Framework**

This study draws on several internationally recognised governance frameworks as a conceptual basis for identifying governance mechanisms relevant to waqf institutions. The COSO Internal Control—Integrated Framework (COSO, 2013) provides the basis for the internal control component, while ISO 31000:2018 Risk Management provides the foundation for risk management. The Three Lines Model explains the relationships among management, oversight, and internal audit functions in strengthening organisational governance systems. However, these frameworks were not specifically developed for waqf institutions operating within the legal and Shariah context and the administrative structure of MAIN. Accordingly, this study does not adopt them directly. Instead, their relevant principles are synthesised with Shariah principles, findings from doctrinal analysis, and interview data to develop an Integrated Waqf Governance Framework that is better suited to the Malaysian waqf institutional context.

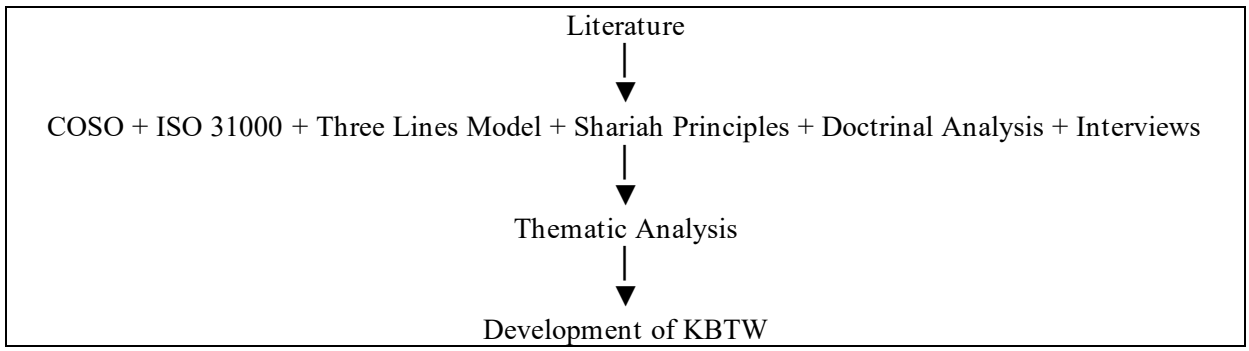



**Figure 1: Conceptual Framework**

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## Methodology

This study employs a qualitative exploratory approach to examine waqf governance practices among MAIN in Malaysia. This approach was selected to enable an in-depth understanding of governance implementation, particularly internal governance mechanisms within waqf institutions, based on the experiences and perspectives of informants. To enhance the robustness of the findings, the study uses methodological triangulation by combining doctrinal analysis with semi-structured interviews. The doctrinal analysis covers waqf enactments, Islamic religious administration enactments, institutional policies, MAIN annual reports, and relevant literature to examine existing legal and governance arrangements.

Primary data were obtained through semi-structured interviews with stakeholders involved in waqf governance and administration in Malaysia, including MAIN officers purposively selected based on their experience and involvement in waqf management. Interview data were analysed using thematic analysis to identify the main themes of the study (Braun & Clarke, 2006). The interview findings were then compared with the doctrinal analysis to enhance the credibility and trustworthiness of the findings. The study also adhered to research ethics by ensuring voluntary participation and maintaining the confidentiality of informants and institutions throughout the research and reporting processes.

## Research Findings

The findings were derived from thematic analysis of the interview data and supported by the doctrinal and documentary analysis. Two principal findings were identified: variations in institutional governance capability among MAIN, and the role of integrity governance encompassing preventive and disciplinary mechanisms.

### Variation in Institutional Governance Capability among State Islamic Religious Councils (MAIN)

**Table 1: Variation in Institutional Governance Capability among MAIN**

| Dimension | Institutions with Limited Capability | Institutions with Developing Capability | Institutions with More Comprehensive Capability |
|---|---|---|---|
| Organisational structure | Functions are assigned to other units | A dedicated unit has been established | A more specialised and structured arrangement |
| Internal audit | Absent or limited function | Exists but remains limited | More active and systematic |
| Risk management | Informal | Has been introduced | Implemented more comprehensively |
| Legal framework (waqf enactment) | No specific enactment | Has a waqf enactment | Enactment and a dedicated waqf entity |
| Governance approach | Basic operations | Being strengthened | More comprehensive |

Note: These categories were developed from thematic analysis of interview data and supported by doctrinal and documentary analysis. They are not intended to classify or rank any particular MAIN, but rather to illustrate variations in the levels of governance capability identified in the study.

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As shown in Table 1, the analysis indicates that waqf governance practices among MAIN vary in institutional capability across five main dimensions: organisational structure, internal audit, risk management, legal framework, and governance approach. Based on thematic analysis of interview data supported by doctrinal and documentary analysis, three levels of capability were identified: limited, developing, and more comprehensive. These categories illustrate that the implementation of governance mechanisms differs according to the degree of specialisation in structures and functions and the institution's capability to integrate these mechanisms into waqf management.

**Institutions with Limited Governance Capability**

Institutions with limited governance capability generally do not have governance mechanisms specifically dedicated to waqf management. Instead, functions such as internal audit and risk management are carried out by other organisational units that also cover a broad range of administrative functions. Consequently, monitoring tends to focus on general administrative matters rather than waqf-specific risks. Monitoring was also found to be less systematic and consistent, thereby limiting the effectiveness of internal control mechanisms in supporting efficient governance. Institutions in this category generally do not have specific waqf enactments. As a result, waqf governance continues to rely on general provisions under state Islamic religious administration enactments, which may limit functional specialisation and the systematic development of waqf governance mechanisms. Interview analysis similarly indicates that this situation constrains the development of more structured waqf governance functions and mechanisms. Overall, institutions in this category remain at a basic level in implementing governance mechanisms. This demonstrates that the degree of functional specialisation and organisational structure influences governance implementation in waqf management.

**Institutions with Developing Governance Capability**

Institutions in this category have established several governance mechanisms, including internal audit and risk management. However, interview findings indicate that the practices and implementation of these mechanisms remain largely compliance-oriented and have not yet been fully integrated into waqf governance. Strategic monitoring of waqf governance was also found to remain limited, indicating a need for further strengthening. The findings demonstrate that the mere existence of governance mechanisms does not necessarily reflect effective implementation. Institutions in this category remain in a strengthening phase, with considerable scope to improve the integration of internal control, risk management, and internal audit. Thus, although these mechanisms are present, they have not yet been comprehensively integrated.

**Institutions with More Comprehensive Governance Capability**

Institutions in this category demonstrate more comprehensive governance arrangements through more specialised waqf structures or entities and the support of a more structured legal framework. The existence of specific waqf enactments and, in certain institutions, Waqf Corporations supports greater functional specialisation and more systematic implementation of internal audit, risk management, and monitoring. Despite having stronger governance structures, interview analysis indicates that these mechanisms still tend to operate according to their respective functions and have not been fully integrated. There remains room to strengthen the integration of internal control, risk management, internal audit, and integrity governance to support a more comprehensive waqf governance system.

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### Integrity Governance as a Complement to Internal Governance Mechanisms

The findings indicate that effective waqf governance depends not only on internal control, risk management, and internal audit but also on institutional capability to establish a culture and system of integrity that supports accountability and organisational compliance. Interview analysis identified two main approaches to integrity governance: proactive preventive mechanisms and disciplinary governance as a corrective mechanism for misconduct.

### Preventive Mechanisms in Strengthening Waqf Governance

Interview analysis indicates that preventive mechanisms play an important role in cultivating a culture of integrity, strengthening compliance, and reducing the risk of misconduct before violations occur. Four principal elements were identified: integrity cultivation, organisational compliance, continuous monitoring, and reporting and disclosure mechanisms.

**Table 2: Elements of Preventive Mechanisms in Integrity Governance**

| Element | Mechanism |
|---|---|
| Integrity cultivation | Training, ethics, and awareness enhancement |
| Organisational compliance | SOPs and compliance mechanisms |
| Continuous monitoring | Periodic monitoring and improvement actions |
| Reporting and disclosure | *Whistleblowing, complaint systems, incident reporting, and non-compliance reporting* |

Integrity cultivation through training, work ethics, and awareness enhancement helps improve officers' understanding of responsibility, trust (amanah), professionalism, and compliance with Shariah principles. At the same time, SOPs and compliance mechanisms provide clearer guidance to ensure that duties are performed consistently. Continuous monitoring enables weaknesses and non-compliance to be identified earlier and allows improvement measures to be implemented on an ongoing basis. The findings also highlight the importance of reporting and disclosure mechanisms as channels for reporting misconduct, irregularities, non-compliance, and control weaknesses. Mechanisms such as whistleblowing, complaint systems, incident reporting, and non-compliance reporting provide more systematic channels for identifying governance issues at an early stage. This approach is consistent with ISO 37002:2021, which provides guidance for establishing, implementing, and maintaining an effective whistleblowing management system in which reports of wrongdoing are received, assessed, and addressed systematically. Overall, the findings indicate that preventive mechanisms support a more proactive governance system by emphasising integrity cultivation, compliance, monitoring, and early detection of misconduct risks.

### Disciplinary Governance as a Corrective and Improvement Mechanism

Unlike preventive mechanisms, which are proactive in nature, disciplinary governance functions as a corrective governance mechanism to ensure that violations of policies, procedures, and governance principles are addressed fairly and consistently and are properly documented to strengthen institutional accountability. Interview analysis indicates that formal disciplinary mechanisms are not yet consistently applied in addressing misconduct related to waqf management. Instead, institutions tend to use administrative measures such as transfers between divisions, reassignment, or internal reprimands to resolve emerging issues. Although such measures may help resolve immediate organisational issues, reliance on administrative approaches without a structured disciplinary process may create challenges relating to documentation, transparency, and institutional accountability. The interview findings also

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revealed instances of non-compliance with financial procedures, including cash collections that were not properly recorded and transactions that raised concerns.

However, actions taken tended to involve restructuring duties or transferring personnel between sections rather than undertaking a formal and systematic disciplinary process. This situation indicates that institutional responses may emphasise administrative resolution rather than structured documentation and disciplinary action. These findings suggest that disciplinary governance should not be viewed merely as a punitive mechanism. Clear disciplinary procedures, systematic documentation, and consistent action are important instruments for strengthening institutional accountability. The absence of such mechanisms may reduce the effectiveness of internal control systems, weaken organisational transparency, and limit institutional learning from incidents of misconduct.

The findings support the view that organisational accountability requires not only internal control and monitoring mechanisms but also transparent, consistent, and documented disciplinary procedures to ensure that misconduct is managed fairly and systematically (Akinsola, 2025). In the context of waqf institutions, such an approach is important for preserving organisational integrity, strengthening stakeholder confidence, and ensuring that the waqf trust is administered in accordance with good governance principles.

**Table 3: Analysis of Disciplinary Governance**

| Dimension | Finding |
|---|---|
| Procedure | The use of formal procedures remains inconsistent |
| Documentation | Case documentation varies according to institutional practice |
| Consistency | Actions are not necessarily implemented through formal mechanisms |
| Form of action | Administrative approaches are more dominant |
| Accountability | There is scope to strengthen documentation and institutional learning |

## Discussion

Overall, the findings demonstrate that the effectiveness of waqf governance is influenced by two principal factors: institutional governance capability and the level of integration among governance mechanisms. Although MAIN vary in organisational structure and in the implementation of internal control, risk management, and internal audit, the findings indicate that the mere existence of these mechanisms is insufficient without institutional capability to implement and integrate them systematically. These findings provide the basis for the following discussion.

### Institutional Governance Capability as a Foundation for Effective Waqf Governance

This study demonstrates that effective waqf governance is not determined solely by the existence of mechanisms such as internal control, internal audit, or risk management. More importantly, it depends on institutional capability to develop organisational structures, human resources, and management systems that enable these mechanisms to operate in an integrated manner. This finding extends previous understanding, which has often focused on the existence of governance mechanisms, by demonstrating that their effectiveness also depends on the capacity of the institutions responsible for implementing them.

The finding is consistent with COSO (2013), which emphasises that effective internal control depends on the integration of five principal components throughout an organisation's

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governance system. It is also aligned with ISO 31000:2018, which stresses that risk management should be integrated into decision-making processes and organisational governance rather than implemented as a separate function. These findings support the argument that institutional capability is a prerequisite for the effective implementation of governance mechanisms rather than merely a supporting factor.

**Integration of Governance Mechanisms as a Foundation for Effective Waqf Governance**

This study demonstrates that effective waqf governance does not depend solely on the separate existence of internal control, risk management, or internal audit mechanisms. Rather, the findings indicate that a more significant factor is the degree of integration among these mechanisms within the institution's overall governance system. Institutions with more structured organisational arrangements and mutually reinforcing governance mechanisms were found to be better positioned to conduct monitoring, risk management, and decision-making systematically than institutions in which these mechanisms operate separately according to organisational functions. This finding supports Wan Ab Rahaman et al. (2020), who identified governance and operations as key areas exposed to risk in waqf asset development and emphasised the importance of risk management in ensuring efficient and effective waqf asset management.

Similarly, Abd Malib et al. (2024) emphasised that sustainable governance requires a strategic, integrated, and mutually reinforcing system so that each governance mechanism supports the achievement of organisational objectives comprehensively. These principles are also consistent with COSO (2013), ISO 31000:2018, and the Three Lines Model, which emphasise the relationships among internal control, risk management, management functions, and internal audit in supporting organisational governance. Nevertheless, the findings show that these functions still tend to operate separately among MAIN and that their level of integration varies according to institutional capability. Accordingly, this study argues that the principal challenge in waqf governance does not arise merely from the absence of governance mechanisms but from the level of coordination and integration among them. Effective waqf governance requires an approach that connects internal control, risk management, internal audit, and integrity governance within a mutually reinforcing system. This argument provides the foundation for the Integrated Waqf Governance Framework (KBTW) proposed in this study.

**Implications of the Findings for the Development of the Integrated Waqf Governance Framework**

The findings indicate that variations in institutional capability and in the level of integration among governance mechanisms influence the effectiveness of waqf governance among MAIN. Although mechanisms such as internal control, risk management, internal audit, and monitoring have been implemented to varying degrees, they still tend to operate separately according to organisational functions. In addition, preventive and disciplinary mechanisms as components of integrity governance have not yet been comprehensively integrated into internal governance systems. Based on these findings, this study proposes the Integrated Waqf Governance Framework (KBTW), which integrates internal control, risk management, internal audit, and integrity governance through preventive and corrective approaches. The framework was developed through a synthesis of the principal elements of the COSO Internal Control—Integrated Framework (COSO, 2013), ISO 31000 Risk Management (ISO, 2018), the Three Lines Model (IIA, 2020), Shariah principles, and the empirical and doctrinal findings of this study. This approach is intended to enable governance mechanisms to function in a mutually

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reinforcing manner to strengthen accountability, transparency, integrity, and the sustainability of waqf management within the Malaysian MAIN context.

### Integrity Governance as a Complement to Good Waqf Governance

This study positions Integrity Governance as a complementary component to internal control, risk management, and internal audit in strengthening waqf governance. This approach is consistent with Bouchria and Bekkar (2026), who emphasise the importance of integrity, ethics, and accountability mechanisms in establishing an institutional integrity system that supports good governance. The findings further demonstrate that integrity governance comprises two mutually reinforcing approaches: preventive governance through integrity cultivation, training, compliance, monitoring, and reporting mechanisms; and disciplinary governance as a corrective mechanism for misconduct. This study argues that integrating these two approaches into the waqf governance system can complement existing control mechanisms by connecting preventive and corrective functions within a more comprehensive integrity governance system. This approach not only supports the effectiveness of internal governance mechanisms but also strengthens institutional accountability and constitutes an important component of the proposed KBTW.

## Proposed Integrated Waqf Governance Framework

Based on the synthesis of doctrinal analysis and interview findings, this study proposes the Integrated Waqf Governance Framework as a conceptual model for strengthening waqf governance among MAIN.

### Rationale for Developing the Integrated Waqf Governance Framework

The findings indicate that the principal challenge in waqf governance does not arise from the absence of governance mechanisms alone, but from their implementation in separate organisational functions and the lack of systematic integration. Although most MAIN have implemented internal control, risk management, internal audit, and monitoring mechanisms, the level of integration among these mechanisms varies according to institutional capability. This situation demonstrates the need for a more integrated governance approach. Accordingly, based on the synthesis of empirical findings, doctrinal analysis, Shariah principles, and relevant principles derived from established frameworks such as the COSO Internal Control—Integrated Framework (COSO, 2013), ISO 31000 Risk Management (ISO, 2018), and the Three Lines Model (IIA, 2020), this study proposes KBTW as a conceptual model adapted to the Malaysian waqf institutional context to strengthen integrity, accountability, and the effectiveness of waqf governance among MAIN.

### Components of the Integrated Waqf Governance Framework (KBTW)

KBTW places Shariah principles as the overarching value foundation of the entire framework, while Institutional Governance Capability provides the enabling foundation for the integrated implementation of governance mechanisms. This capability encompasses organisational structure, institutional capacity, human resources, and legal support, all of which influence an institution's ability to implement governance mechanisms systematically. Building on this capability, KBTW integrates four principal mechanisms: internal control, risk management, internal audit, and integrity governance. Internal control supports the achievement of objectives and compliance with policies and procedures, while risk management assists institutions in identifying, assessing, and managing risks. Internal audit provides independent assurance regarding the effectiveness of governance, risk management, and control.

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Integrity governance complements these mechanisms through two interrelated approaches: preventive governance and disciplinary governance. The preventive approach encompasses integrity cultivation, training, compliance, monitoring, and reporting mechanisms, while disciplinary governance functions as a corrective mechanism to ensure that misconduct is addressed transparently, consistently, and accountably. The integration of these mechanisms is intended to strengthen institutional accountability, which in turn supports effective waqf governance. KBTW therefore illustrates the relationship among Shariah principles, institutional capability, integrated governance mechanisms, and institutional accountability within a framework adapted to the Malaysian waqf management context.

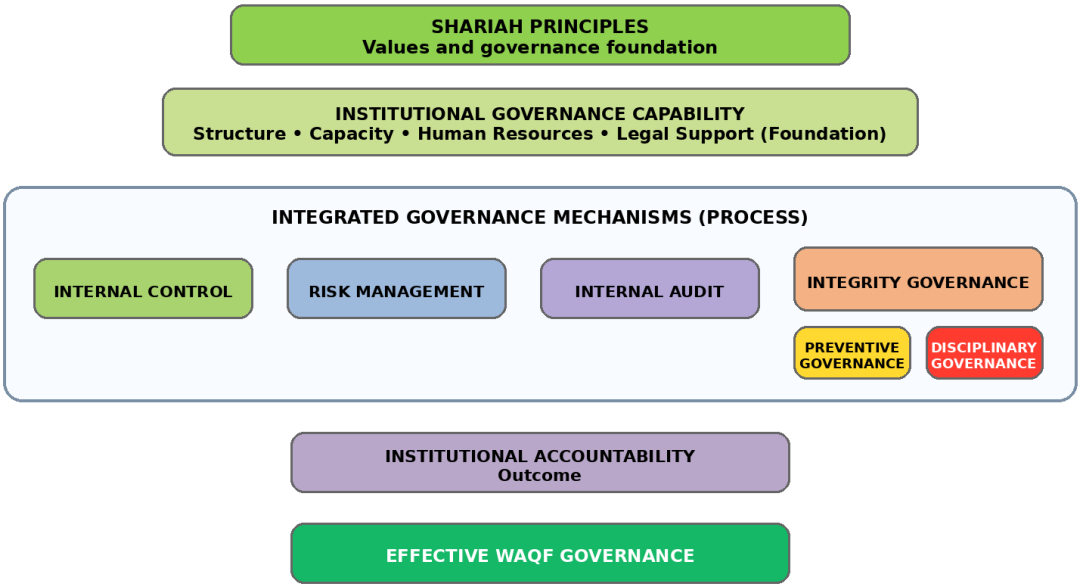



**Figure 3. Proposed Integrated Waqf Governance Framework (KBTW)**

### Contribution and Application of the Integrated Waqf Governance Framework

KBTW contributes to the waqf governance literature by integrating internal control, risk management, internal audit, and integrity governance within a conceptual model that takes into account variations in institutional governance capability. The framework also highlights the integration of preventive and disciplinary approaches as part of integrity governance in strengthening institutional accountability. From an application perspective, KBTW may serve as a reference for MAIN in assessing institutional governance capability, identifying gaps in the implementation of governance mechanisms, and planning improvement strategies more systematically. The framework may also support the development of policies and standard operating procedures (SOPs), integrity training, risk management practices, and internal audit assessment. KBTW is not intended to replace existing international governance frameworks. Rather, it synthesises and adapts relevant principles from those frameworks together with Shariah principles, doctrinal and empirical findings, and the Malaysian waqf institutional context.

## Conclusion

This study has achieved its objectives by demonstrating that the effectiveness of waqf governance among State Islamic Religious Councils (MAIN) is influenced not only by the existence of governance mechanisms but also by institutional governance capability and the extent to which those mechanisms are integrated within the organisational management system.

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The findings indicate that variations in institutional capability influence the implementation of internal control, risk management, internal audit, and integrity governance, thereby affecting accountability and the effectiveness of waqf governance. This study contributes to the waqf governance literature in three principal respects. First, it advances Institutional Governance Capability as a foundation influencing the effective implementation of waqf governance mechanisms.

Second, it introduces Integrity Governance, integrating preventive and disciplinary approaches as a complementary component for strengthening institutional accountability. Third, it proposes the Integrated Waqf Governance Framework (KBTW), which integrates internal control, risk management, internal audit, and integrity governance within a mutually reinforcing system adapted to the Malaysian waqf institutional context.
Further research is recommended to empirically test KBTW through quantitative or mixed-method approaches involving a larger number of MAIN in Malaysia. The framework also has the potential to be developed into a self-assessment tool and to serve as a reference for policy development and the improvement of governance practices in waqf institutions. Overall, KBTW provides a conceptual basis for strengthening accountability, integrity, and sustainability in waqf governance, subject to further empirical validation.

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