# Analysis of Digital Governance Framework Implementation to Enhance Digital Transformation

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Digital transformation (DT) is increasingly crucial for public and private organizations seeking agility and efficiency. However, many entities pursue DT initiatives without first establishing a structured digital governance framework, resulting in fragmented implementation and strategic misalignment. This study aims to analyze how the absence of governance mechanisms affects transformation effectiveness and identify foundational elements necessary to initiate governance in such contexts. The novelty of this research lies in its analytical focus on organizations lacking pre-existing governance structures. Unlike prior studies that assume the presence of governance, this research offers insights for institutions starting from zero. Using a qualitative descriptive method through literature review and document analysis, this study investigates key governance gaps, risks, and challenges in low-governance environments. The findings reveal that the absence of digital governance leads to inefficiencies, redundant systems, poor risk management, and low accountability. By synthesizing best practices and proposing phased implementation strategies, the research provides practical guidance to build governance capabilities from the ground up. This study offers both theoretical contributions and actionable recommendations for sustainable digital transformation.

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## INTRODUCTION

In the rapidly evolving digital era, citizens increasingly expect public services to be highly accessible, efficient, and user-centric (Balaji, 2025). Digital transformation (DT) has become a strategic imperative for both public and private sector organizations to improve service delivery, streamline operations, and remain competitive in a dynamic environment (Komna & Mpungose, 2024; Udegbunam et al., 2023). Governments across the world have responded by formulating strategic initiatives such as the "EU eGovernment Action Plan 2016-2020" , the US "Digital Government Strategy", and China's "Internet Plus Government Services" policy (GOV.CN, 2016). Despite the widespread push toward DT, many organizations, particularly within the public sector, continue to face considerable obstacles due to inadequate governance structures and limited flexibility. While technology provides a crucial foundation for digital services, digital transformation demands more than just technological upgrades; it requires comprehensive digital governance frameworks to ensure alignment, integration, and accountability in transformation processes (Gong et al., 2020). In many cases, organizations initiate digital strategies without first establishing coherent governance mechanisms, leading to fragmented systems, resource misalignment, and failed transformation initiatives.

Empirical evidence reveals that transformation failures often stem from a lack of understanding of the complexity of DT and the intricate relationships between technology, institutional contexts, and organizational dynamics (Hanelt et al., 2021). Clarke (2020) have long emphasized that effective digital governance is key to achieving strategic IT alignment and delivering business value. Established governance models such as COBIT, ITIL, and ISO/IEC 38500 provide structured approaches to aligning IT strategies with organizational goals while maintaining compliance, risk management, and value delivery. These frameworks offer mature tools to guide organizations that already possess foundational governance structures. However, most academic literature focuses on analyzing these frameworks in settings where governance systems are already in place (Clarke, 2020). Consequently, there is a limited understanding of how organizations without a pre-existing digital governance framework can embark on their digital transformation journeys. This presents a significant research gap: there is an urgent need to explore the challenges, conditions, and strategies necessary to build governance frameworks from scratch, particularly in bureaucratic or under-resourced environments.

Previous studies have highlighted that digital transformation requires varying forms of organizational and infrastructural flexibility (Enrique et al., 2022; Gong et al., 2020; Hanelt et al., 2021). In many hierarchical institutions, the rigid bureaucratic structure poses significant challenges to transformation. Digital technologies affect all layers of an organization, from infrastructure to services, business models, and inter-organizational relationships (Bonanomi et al., 2020; Faro et al., 2022). In the absence of digital governance, the transformational impact of these technologies can be diluted or misdirected. There is growing recognition that digital transformation is a systemic change process involving both incremental and radical changes to public services and organizational culture (Ridei et al., 2022; Trushkina et al., 2020). However, literature rarely examines how institutions without governance capabilities should adapt and design foundational governance elements that enable such transformations. This oversight has left a theoretical and practical void in understanding how to approach transformation in low-governance settings.

The novelty of this research lies in its analytical focus on organizations that have not yet adopted a formal digital governance framework. While prior studies often assume the existence of governance mechanisms, this research explores digital transformation in the context of such absence. It aims to uncover how the lack of governance structures influences the success or failure of transformation efforts and how organizations can begin constructing governance capabilities to support strategic objectives. In this context,

the research questions guiding this study are: What are the implications of lacking a digital governance framework on the effectiveness of digital transformation? What governance elements are most critical to establish when initiating digital transformation from zero? These questions are crucial to unlocking new insights for organizations that are in the early phases of transformation but are constrained by governance immaturity, fragmented IT management, or institutional rigidity.

This study aims to analyze the needs, challenges, and potential solutions related to the implementation of digital governance frameworks in organizations that have yet to establish such systems. The research will contribute theoretically by expanding the understanding of governance implementation in non-mature settings and practically by offering policy recommendations and strategic insights for organizations preparing for digital transformation. In terms of methodology, this study adopts a qualitative descriptive approach, incorporating document analysis and semi-structured interviews to gather insights from organizational stakeholders and existing digital initiatives. A case study approach allows for an in-depth understanding of the dynamics involved in introducing governance where none previously existed, and how such efforts interact with organizational culture, infrastructure, and leadership readiness. The primary objective of this article is to provide a comprehensive analysis of how implementing a digital governance framework can significantly enhance the success of digital transformation efforts, particularly in settings where such a framework is not yet in place. By examining the barriers and enablers of transformation in these environments, the study intends to shed light on the fundamental governance elements needed to support change and innovation. The findings are expected to assist policymakers, practitioners, and organizational leaders in formulating strategies that bridge governance gaps and catalyze sustainable transformation efforts.

## RESEARCH METHODS

This study employs a literature review method to analyze the implementation of digital governance frameworks in enhancing digital transformation, specifically within organizations that have not yet established any formal digital governance structure. The research design follows a qualitative descriptive approach that allows the researcher to explore conceptual foundations, identify thematic patterns, and synthesize prior findings related to digital governance and digital transformation. The population of this study comprises scholarly articles, conference proceedings, institutional reports, and international standards published over the last two decades, with a focus on governance frameworks such as COBIT, ITIL, and ISO/IEC 38500, as well as empirical studies on digital transformation implementation. The sampling technique utilized is purposive sampling, wherein only literature sources that are thematically relevant and peer-reviewed are selected to ensure the quality and credibility of the information analyzed.

The research process begins by defining key concepts and developing inclusion criteria for source selection. A systematic search of digital libraries such as Scopus, Web of Science, Google Scholar, and ScienceDirect is conducted to collect relevant literature. After source selection, the data is organized and categorized according to themes including governance principles, challenges in non-governed organizations, transformation outcomes, and implementation strategies. Observed parameters include the existence or absence of digital governance structures, institutional readiness, strategic alignment, leadership involvement, and the impact of governance on transformation effectiveness. The research flow continues with critical content analysis, aimed at identifying recurring barriers and enablers in the implementation of digital governance.

The analysis technique used in this research is thematic analysis, which enables the extraction of patterns, gaps, and relationships from various scholarly findings. This technique supports the formulation of synthesized conclusions regarding the practical steps required to introduce governance in organizations lacking formal structures. By using a literature-based approach, the study not only examines theoretical models but also

contextualizes their relevance in low-governance settings. This methodological approach is essential in highlighting how governance frameworks can be adapted and phased in to optimize digital transformation processes under real-world constraints.

## RESULTS AND DISCUSSION

### Challenges of Digital Transformation Without a Governance Framework

Digital transformation (DT) has emerged as a critical enabler for organizational competitiveness, efficiency, and innovation in the 21st century. It encompasses the integration of digital technologies into all areas of business, fundamentally changing how organizations operate and deliver value to stakeholders (Gillani et al., 2024). Despite its strategic significance, many organizations initiate digital transformation efforts without first establishing a clear digital governance framework. The absence of such a framework significantly impedes transformation by creating systemic vulnerabilities in strategic alignment, resource coordination, risk management, and accountability structures (Carreño, 2024). Digital transformation often unfolds in a disjointed and unsustainable manner. One of the most evident challenges in such organizations is the lack of strategic direction and alignment. In the absence of governance, there is no standardized method to translate business goals into digital initiatives, leading to inconsistencies across departments and functions (Gong et al., 2020). As a result, various units may implement their own digital tools, systems, or platforms without any coordination, resulting in redundancy, incompatibility, and inefficiency. Tulli (2024) observed that in many firms, different departments adopt competing technologies due to the lack of centralized decision-making, causing operational fragmentation and rising IT maintenance costs. A digital governance framework serves to centralize and guide technology decisions, ensuring coherence across all units (Tulli, 2024).

Another pressing issue is the overlap and redundancy in system implementation. Without a structured governance mechanism to evaluate and approve digital investments, organizations often encounter duplications in IT solutions, where multiple systems are procured for similar functions, increasing cost burdens without adding proportional value (Acharya et al., 2022). These redundant systems not only consume unnecessary resources but also pose integration challenges, making data sharing and cross-functional collaboration more difficult. Moreover, without governance standards, the implementation process may differ from one department to another, leading to inconsistencies in workflows and reduced scalability. A further consequence of lacking governance is the weakness in digital risk control mechanisms. Digital transformation inherently introduces various types of risk including cybersecurity threats, data privacy concerns, operational disruptions, and compliance issues (Saeed et al., 2023). In a well-governed environment, these risks are anticipated, assessed, and managed through formal structures and policies. Organizations often lack a dedicated function for risk identification and mitigation, leaving them vulnerable to both internal and external threats. According to ISO/IEC 38500, one of the core responsibilities of digital governance is to ensure that IT-related risks are effectively identified and controlled. Without such frameworks, organizations expose themselves to financial losses, legal penalties, and reputational damage (Melaku, 2023).

Equally critical is the issue of low accountability and performance measurement. Governance provides a basis for monitoring progress, evaluating outcomes, and holding stakeholders accountable for the success or failure of digital initiatives (Weill & Ross, 2004). In organizations lacking governance structures, there is typically no clear assignment of roles and responsibilities for overseeing digital transformation. This creates ambiguity, undermines ownership, and hinders the establishment of performance metrics. For instance, Rajala and Aaltonen (2021) noted that in many public sector institutions, digital projects fail to deliver results not because of poor technology, but due to the absence of clear governance roles and reporting mechanisms (Rajala & Aaltonen, 2021). As a result, leaders cannot assess whether their transformation strategies are on track or

require redirection. The challenges of data governance further compound the situation. A digital governance framework typically includes policies and standards for managing data quality, access, security, and lifecycle (Sargiotis, 2024). Without such structures, organizations struggle with fragmented data systems, leading to duplication, inconsistency, and inaccuracy in organizational data. This undermines the reliability of analytics, reduces the effectiveness of decision-making, and introduces compliance risks, particularly under regulations such as the General Data Protection Regulation (GDPR). Data is often siloed within departments, with no overarching policies guiding its classification, storage, or usage. In turn, this limits the ability of leaders to leverage data as a strategic asset.

The organizational culture also suffers in the absence of digital governance. Culture plays a pivotal role in the success of transformation initiatives, influencing how technologies are adopted and integrated into daily operations (Bozkus, 2023). In ungoverned environments, resistance to change is often widespread, particularly when employees lack a clear understanding of the purpose, process, or benefits of digital initiatives. This resistance is exacerbated by the absence of communication strategies, training programs, and feedback mechanisms all of which are typically embedded in governance frameworks. A strong digital culture requires governance mechanisms that promote transparency, build trust, and encourage collaboration across hierarchies.

Digital transformation without governance lacks sustainability. Even when pilot projects are successful, the absence of governance impedes their institutionalization and scalability (Das, 2024). Organizations may find it difficult to replicate success across departments or adapt innovations to changing environments. The lack of institutional learning mechanisms means that best practices are not captured, shared, or refined over time. This results in transformation fatigue, where digital initiatives lose momentum and organizational morale declines. Leadership and decision-making are also severely affected. Governance frameworks provide structured avenues for decision-making, incorporating stakeholder input and balancing competing interests (Mukhtar & Bahormoz, 2022). In their absence, decisions are often made on an ad hoc basis, heavily influenced by individual preferences or departmental politics rather than organizational strategy. This can lead to short-termism, poor prioritization, and conflicts over resource allocation. A digital transformation effort without formal governance is thus susceptible to instability, inconsistent leadership support, and lack of strategic continuity.

From a theoretical standpoint, the absence of governance undermines the alignment between digital capabilities and business objectives. The Strategic Alignment Model (SAM) proposed by Panda (2022) posits that successful transformation depends on the alignment of business strategy, IT strategy, organizational infrastructure, and IT infrastructure. Governance serves as the connective tissue between these domains. Without it, the organization risks investing in digital capabilities that do not support strategic goals, thereby reducing the return on investment and eroding stakeholder confidence (Panda, 2022). A further challenge lies in external accountability and stakeholder engagement. In both public and private sectors, digital initiatives are increasingly scrutinized by stakeholders, including regulators, customers, and civil. A lack of governance makes it difficult for organizations to respond to such scrutiny or demonstrate transparency in their digital operations. Stakeholder concerns around ethical AI, data bias, and algorithmic transparency cannot be addressed without governance mechanisms that define ethical guidelines, audit protocols, and communication channels. As digital transformation becomes more visible and impactful, the demand for accountable and ethical governance intensifies.

These challenges reinforce the conclusion that digital transformation cannot succeed without a supportive governance foundation. Governance is not merely about control or compliance; it is about enabling strategic coherence, fostering innovation, managing risk, and ensuring accountability. The literature strongly suggests that digital

governance frameworks must precede or at least accompany transformation efforts to ensure that they are sustainable, ethical, and aligned with organizational goals (Omowole et al., 2024). For organizations embarking on digital journeys, especially those with limited governance capacity, the first step must involve building foundational governance structures, such as a steering committee, a digital policy charter, and basic data governance protocols. The challenges of digital transformation in the absence of a governance framework are extensive and multifaceted. They span strategic misalignment, redundant systems, weak risk control, unclear accountability, data mismanagement, cultural resistance, unsustainable innovation, flawed decision-making, poor stakeholder engagement, and theoretical misalignment with organizational goals. To overcome these challenges, organizations must embrace governance not as a constraint, but as a catalyst for successful and sustainable transformation. Only by embedding governance at the core of their digital strategies can organizations navigate the complexities of transformation, build digital resilience, and achieve long-term value creation.

**Analysis of Governance Requirements and Gaps**

The success of digital transformation (DT) heavily depends on effective governance frameworks that align information technology (IT) and business objectives. These frameworks, such as COBIT (Control Objectives for Information and Related Technologies), ITIL (Information Technology Infrastructure Library), and ISO/IEC 38500, provide guidelines for organizations to manage their IT infrastructure, ensure strategic alignment, mitigate risks, and deliver business value. However, many organizations embarking on digital transformation do so without a formal governance structure, which introduces significant governance gaps that hinder the overall success of their transformation initiatives (Clarke, 2020). IT leadership plays a crucial role in shaping the governance framework of an organization undergoing digital transformation. Effective IT governance ensures that technological investments align with the broader business strategy and objectives. IT governance requires clear roles, accountability structures, and the integration of IT strategies with organizational goals. However, a significant governance gap in many organizations is the absence of strategic IT leadership, which impedes the alignment of digital initiatives with business needs. In the absence of a designated IT leadership team, organizations struggle with fragmented decision-making, inconsistent resource allocation, and the absence of a cohesive IT strategy (Biswas et al., 2024). Leadership is pivotal in establishing the overarching vision for digital transformation and guiding the organization through the implementation process.

Without clear governance, there is often a lack of oversight in IT decisions, which results in misaligned initiatives that fail to deliver value (Gong et al., 2020). This governance gap not only affects decision-making but also leaves organizations exposed to strategic missteps and technological inefficiencies. A comprehensive IT governance framework, therefore, requires a clear mandate for IT leadership that is responsible for making informed decisions, ensuring stakeholder buy-in, and overseeing the execution of digital transformation initiatives. The absence of such leadership principles often leads to a disconnect between business objectives and IT investments, ultimately affecting the success of the transformation.

Another essential aspect of governance in digital transformation is ensuring the seamless integration and interoperability of various digital systems and technologies. As organizations adopt new technologies, the challenge of integrating disparate systems becomes increasingly complex. Interoperability standards are critical to ensuring that technologies work together cohesively across different business functions. Frameworks such as ITIL emphasize the importance of service management and process integration, which are fundamental to achieving a seamless digital ecosystem (El-Sharif & Khaled, 2024). Many organizations fail to implement standard interoperability protocols, resulting in fragmented systems that hinder collaboration and data flow across departments. This

lack of integration introduces inefficiencies, redundancy, and operational delays, all of which significantly undermine the potential benefits of digital transformation (Butt, 2020). For instance, without interoperability standards, organizations may face data silos, making it difficult to share insights across departments or leverage data analytics effectively. This governance gap leads to poor decision-making, reduced operational agility, and a failure to fully capitalize on digital technologies. The integration of new digital systems should be governed by clear standards that define how data is exchanged, processed, and stored across the organization. This is crucial not only for operational efficiency but also for compliance with regulatory standards and for maximizing the return on investment in digital technologies. Organizations that fail to adopt interoperability standards risk facing costly and time-consuming integration challenges, which further hinder their digital transformation efforts (Omowole et al., 2024).

The implementation of digital technologies brings with it a wide range of risks, including cybersecurity threats, data privacy concerns, compliance issues, and operational disruptions. An essential aspect of digital governance is the identification, assessment, and management of these risks. The ISO/IEC 38500 standard provides guidelines for embedding risk management processes into IT governance frameworks, ensuring that risks are proactively identified and mitigated (ISO/IEC 38500:2015). However, in many organizations, risk management is not adequately integrated into the governance framework, leading to significant vulnerabilities in digital transformation efforts. Without formal governance structures in place, organizations are often unable to anticipate and manage the risks associated with new digital technologies, exposing themselves to potential financial losses, legal ramifications, and reputational damage. The lack of a centralized risk management function also leads to fragmented responses to emerging threats, such as cyberattacks, data breaches, and compliance failures (Viecco & Arevalo, 2020). As digital transformation accelerates, organizations are increasingly susceptible to cybersecurity risks, yet many lack the necessary infrastructure and protocols to address these challenges effectively (Saeed et al., 2023). A key governance gap lies in the failure to embed risk management practices into the overall digital transformation strategy. This oversight prevents organizations from assessing the full scope of potential risks, including those related to technological disruptions and evolving regulatory requirements. Without a governance framework that includes robust risk management protocols, organizations are left exposed to a wide range of vulnerabilities, which can derail transformation efforts and erode stakeholder trust.

Accountability and transparency are vital components of any governance framework. In the context of digital transformation, it is essential that organizations establish clear lines of responsibility and oversight for digital initiatives. Performance measurement plays a crucial role in ensuring that digital transformation efforts are delivering the intended value and are aligned with organizational objectives. Without a governance framework, organizations often struggle with accountability, as roles and responsibilities for digital initiatives are poorly defined or distributed across multiple departments (Clarke, 2020). This lack of accountability often leads to inefficiencies, as stakeholders are unclear about who is responsible for overseeing digital projects or addressing performance issues. The absence of performance metrics makes it difficult for organizations to measure the success of their digital transformation efforts. Studies have shown that organizations that lack clear governance structures tend to have poor visibility into their digital transformation progress, resulting in missed opportunities for improvement and corrective actions. To address this gap, organizations must develop governance frameworks that clearly define roles and responsibilities, implement performance measurement systems, and establish mechanisms for monitoring and reporting the progress of digital initiatives. Transparent governance structures enable organizations to identify challenges early, make data-driven decisions, and ensure that digital transformation efforts remain on track.

Comparing the actual governance practices in many organizations with the ideal frameworks outlined by COBIT, ITIL, and ISO/IEC 38500 reveals several significant gaps. These gaps reflect the disconnect between the theoretical foundations of digital governance and the practical challenges organizations face during transformation. For instance, COBIT emphasizes the need for strategic alignment between IT and business objectives, yet many organizations fail to achieve this alignment due to the absence of a centralized governance structure (Panda, 2022). ITIL provides detailed guidelines for service management, but organizations often neglect these guidelines, resulting in suboptimal service delivery and inefficient processes. The lack of adherence to ISO/IEC 38500 guidelines in risk management practices leaves organizations vulnerable to cybersecurity threats and compliance violations. These governance gaps prevent organizations from realizing the full potential of their digital transformation efforts, which can lead to missed opportunities, increased costs, and heightened risks. To overcome the governance gaps identified in digital transformation efforts, organizations must adopt a more holistic approach to governance. A comprehensive digital governance framework should integrate IT leadership, interoperability standards, risk management practices, and performance measurement mechanisms to ensure that digital transformation efforts are aligned with business objectives, compliant with regulations, and sustainable in the long term.

**Strategic Recommendations for Framework Development**

The successful implementation of a digital governance framework is crucial for the effective and sustainable transformation of organizations in the digital era. However, organizations often face challenges in adopting a comprehensive governance structure due to the complexity of digital transformation processes and the lack of a clear governance foundation. Based on an extensive review of existing literature and governance frameworks, this section presents strategic recommendations for developing a digital governance framework in a phased and structured manner. These recommendations aim to provide organizations with a clear roadmap to establish a robust governance framework that can effectively guide their digital transformation efforts while ensuring long-term sustainability. The first step in building a digital governance framework is the establishment of a dedicated digital governance unit (DGU) within the organization. This unit would serve as the central body responsible for overseeing all aspects of digital transformation and ensuring alignment with the overall organizational strategy. As emphasized by Mayi (2024), a clear IT governance structure, led by a capable and well-defined leadership team, is essential for ensuring that digital initiatives support the broader business objectives. The DGU should consist of representatives from key departments, including IT, finance, operations, and human resources, to ensure that all business units are involved in the governance process (Mayi, 2024). The role of the DGU would be to provide strategic direction, monitor the progress of digital initiatives, and ensure the implementation of policies and standards that promote effective digital governance. This unit would also be responsible for identifying potential risks, resolving conflicts, and coordinating digital transformation efforts across various departments. The establishment of a DGU would create a centralized decision-making body that can effectively manage digital transformation projects, ensuring that they are executed in a cohesive and integrated manner (Ridei et al., 2022).

The next critical step in developing a digital governance framework is the formulation of core IT policies and standards. These policies should provide clear guidelines for the management, use, and implementation of digital technologies within the organization.The development of formal IT policies is essential for aligning IT investments with business goals and ensuring that digital initiatives are governed by consistent principles. Core IT policies should address key areas such as data management, cybersecurity, privacy, compliance, and the allocation of resources for digital projects. Establishing interoperability standards is essential for ensuring that various digital

systems and technologies can work together seamlessly across the organization. As organizations adopt new technologies, the lack of standardization can lead to fragmentation, inefficiency, and poor data management (Trushkina et al., 2020). To avoid these issues, the organization should define clear standards for data exchange, security protocols, and IT service management, drawing from established frameworks such as ITIL and ISO/IEC 38500. These policies and standards should be developed collaboratively, with input from various stakeholders across the organization. A transparent and inclusive approach will help ensure that the policies are practical, actionable, and supported by all relevant parties. Furthermore, these policies should be regularly reviewed and updated to keep pace with the rapidly evolving digital landscape (Bonanomi et al., 2020).

One of the most significant challenges organizations face in digital transformation is ensuring ongoing evaluation and accountability for digital initiatives. The lack of clear accountability structures can lead to confusion, inefficiencies, and the failure to achieve digital transformation goals. To address this challenge, it is essential to implement robust evaluation and accountability mechanisms within the digital governance framework. Organizations should establish a comprehensive performance measurement system that tracks the progress of digital initiatives against predefined goals and objectives (Gong et al., 2020). This system should include both quantitative and qualitative metrics to evaluate the success of digital projects in terms of operational efficiency, cost savings, customer satisfaction, and business growth. Regular audits and reviews should be conducted to assess the effectiveness of digital governance policies and identify areas for improvement (Melaku, 2023). Clear lines of accountability should be established for each digital initiative. This includes defining roles and responsibilities for project managers, IT teams, business units, and other stakeholders involved in digital transformation projects. Accountability can be reinforced through regular reporting, performance reviews, and the establishment of key performance indicators (KPIs) that are aligned with the organization's strategic objectives.

A critical, often overlooked aspect of digital governance is the need to foster a culture of governance within the organization. Successful digital transformation is not just about the adoption of new technologies but also about cultivating an environment where governance principles are embedded into the organization's values and operations. A culture of digital governance is essential for ensuring that all employees understand their role in the transformation process and are committed to upholding the principles of digital governance. Organizations should invest in training and development programs to enhance employees' understanding of digital governance principles and practices. This includes educating employees at all levels about data privacy, cybersecurity, ethical considerations, and compliance requirements. Additionally, organizations should encourage cross-functional collaboration to promote shared ownership of digital transformation initiatives (Gillani et al., 2024). This collaborative approach helps ensure that governance is not seen as the responsibility of a single unit but is integrated into the fabric of the entire organization.

Building a digital governance framework is not a one-time effort but an iterative and adaptive process. As digital technologies continue to evolve, organizations must be agile and flexible in adapting their governance frameworks to new challenges and opportunities. Therefore, it is essential to adopt a phased approach to digital governance development, with each phase focusing on specific aspects of governance that can be progressively refined and improved. In the initial phase, organizations should focus on the establishment of basic governance structures, including the formation of the DGU, the development of core IT policies, and the identification of key governance metrics. In subsequent phases, organizations should refine these governance structures, expand their scope, and incorporate more sophisticated risk management and performance evaluation

practices. The iterative process allows organizations to build a robust governance framework that can evolve with the organization's digital transformation journey.

## CONCLUSIONS AND SUGGESTIONS

### Conclusion

the absence of a digital governance framework presents numerous challenges that significantly hinder the success and sustainability of digital transformation efforts. These challenges encompass misalignment of business and IT strategies, operational inefficiencies, heightened cybersecurity risks, lack of accountability, fragmented data management, and resistance to change. The absence of structured governance not only jeopardizes the strategic alignment of digital initiatives but also leads to inefficiencies, redundant technologies, and vulnerabilities to digital risks. To overcome these barriers, organizations must prioritize the establishment of a robust digital governance framework that includes clear leadership, standardized policies, risk management protocols, and performance measurement mechanisms. Such a framework ensures alignment between IT and business objectives, facilitates seamless system integration, and mitigates risks, ultimately fostering a transparent, accountable, and sustainable digital transformation.

### Suggestion

The implementation of a structured digital governance framework is essential for the successful execution of digital transformation. Without such a framework, organizations may face challenges such as misaligned strategies, inefficiencies, and increased risks. Establishing a clear digital governance unit is crucial for leading and coordinating digital initiatives, while ensuring the enforcement of policies related to data management, cybersecurity, and compliance standards. A robust governance structure helps organizations mitigate risks, foster innovation, and achieve sustained success in digital transformation.

## ACKNOWLEDGMENTS

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