



## The Effectiveness of the Role of Internal Control System in the Preparation of Regional Financial Statements

Khikmatul Islah<sup>1</sup>, Cundo Harimurti<sup>2</sup>, Mirosław Matyja<sup>3</sup>  
<sup>12</sup>Institut Ilmu Sosial dan Manajemen STIAMI, Indonesia  
<sup>3</sup>Logos International University, Switzerland  
Correspondent: [islahzone@gmail.com](mailto:islahzone@gmail.com)<sup>1</sup>

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**ABSTRACT:** The existence of regional autonomy supports changes in various sectors, including changes in financial management. This is evidenced by the birth of three packages of laws in the field of state finance, namely: Law Number 17 of 2003 concerning State Finance; Law Number 1 of 2004 concerning the State Treasury; and Law Number 15 of 2004 concerning Examination of the Management and Accountability of State Finances. These three packages of laws regulate the management of state finances more democratically and regulate sanctions for managers of state finances. To support the implementation of regional autonomy in financial management, it is necessary to anticipate deviations in the preparation of financial statements. This study aimed to analyze the Effectiveness of the Role of the Internal Control System in the Preparation of Regional Financial Reports. The research approach is a descriptive qualitative approach. The method of analysis uses a literature study. The study results on the Effectiveness of the Role of the Internal Control System in the Preparation of Regional Financial Reports indicate that the internal control system has an effective role in preparing regional financial reports. But this internal control system cannot be said to be perfect. The internal control system still has limitations because this control system is a form of prevention, reduction, improvement of deviations.

**Keywords:** role effectiveness; internal control system; regional financial report.



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## INTRODUCTION

In the government sector, the preparation of financial reports is an obligation that must be done to account for financial activities to the public/community ([Fuentes & Borreguero, 2018](#)). The contents of Government financial reports must be of high quality ([Shinkle et al., 2021](#)). Within a Conceptual Framework Government Accounting (PP No. 71 of 2010), criteria and elements

forming the quality of financial statement information consists of (a) relevant, (b) reliable, (c) can be compared, and (d) understandable. ([N. S. Mulyati et al., 2019](#)).

Factors that affect the cleverness of the preparation of regional financial statements are inadequate human resource capacity, limited government employees with accounting backgrounds make the lack of understanding or mastery of the Regional Device Work Unit apparatus in managing regional finances properly and correctly resulting in waste of materials, time and energy. Therefore, the capacity of human resources to prepare financial statements that meet the characteristics of reliability is significant. ([Ala, 2020](#); [Turwirdani, 2015](#))

The preparation of Local government financial reports must be based on the Internal Control System (SPI). This has been stated in Article 56 paragraph 4 of Law number 01 of 2004, which reads that the Head of Regional Apparatus Organization as a budget user/user of goods states that the management of the Regional Revenue and Expenditure Budget (APBD) in the workplace environment has been carried out following the control system. Government Accounting Standards have carried out adequate internal and financial reports as a form of accountability. The Government Internal Control System (SPIP) has a valuable role in improving state management's performance, transparency, and accountability. ([Redjo, 2020](#))

Internal control in an organization has a significant role in preventing and detecting fraud. A good control system cannot be separated from the supervision of the management, installation, or company. Many organizations use internal control to determine the agency's performance evaluation, which consists of operating effectiveness and efficiency, reliability of financial reports, and compliance with applicable laws and regulations. ([S. Mulyati & Kisa, 2019](#))

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), internal control is defined as a process influenced by the board of directors, management, and employees designed to provide reasonable assurance that goals organization will be achieved through operational efficiency and effectiveness, presentation of reliable financial reports, compliance with applicable laws. ([N. S. Mulyati et al., 2019](#))

Refers to the AICPA (American Institute Certified Public Accountant), there are four main elements in the internal control system that must exist in an organization, namely:

1. An organizational structure that separates responsibilities and functions
2. Authority system and recording procedure
3. Healthy practice
4. Quality of employees following their responsibilities ([S. Mulyati & Kisa, 2019](#)).

The objectives of the internal control system according to this definition are: (1) Maintaining organizational assets, (2) Checking the accuracy and reliability of accounting data, (3) Encouraging efficiency, and (4) Encouraging compliance with policies management. ([Fatmawati & Sulistyawati, 2021](#))

The Internal Control System in government agencies is inherent supervision as regulated in Presidential Instruction Number 15 of 1983 concerning guidelines for implementation and

management, Presidential Instruction Number 01 of 1989 regarding policies of implementing inherent management, which has been perfected through the Decree of the Minister of Empowerment of State Apparatus Number 30 of 1994 concerning instructions implementation of inherent supervision which was renewed by the Decree of the Minister of PAN Number KEP/46/M.PAN/2004. Embedded control is the equivalent of the term management control or internal control and in the future referred to as embedded control is all efforts made within an organization to direct an activity so that organizational goals can be achieved effectively, efficiently, and economically, all resources are utilized and protected, data and reports can be trusted and presented reasonably, and adhered to all applicable provisions ([Setya, 2017](#)).

This internal control system is very influential on the preparation of local government financial reporting, where the preparation of financial statements is needed to provide relevant information about the financial position of an entity in an accounting period so that financial statements become a handy tool to assist top management in the decision making process decision ([Ompusunggu & Salomo, 2019](#); [Pitaloka et al., 2020](#)).

Presentation of financial statements is a form of written accountability for financial performance achieved. General-purpose financial statements are financial statements intended to meet the common needs of most users of financial statements that are intended to meet the common needs of most report users ([Purba et al., 2021](#)). To achieve these objectives, there must be a standard in the presentation framework of financial statements. This has consequences for local governments, specifically related to transparency and accountability demands. Therefore, local government financial reports will be audited by the Supreme Audit Agency.

## **METHOD**

This study uses a qualitative approach. The qualitative research method is based on the philosophy of postpositivism, while researching natural objects, where the researcher is the key instrument, the data collection technique is done by triangulation ([Sugiyono, 2019](#)).

Based on this definition, this research uses a descriptive analysis type of research. At the same time, the data analysis technique used in this research is a literacy study based on primary and secondary data. This study is adjusted with the problems to be discussed, including explaining the purpose of internal control system in the preparation of regional financial reports on the other hand will also discuss the effective internal control system in the preparation of financial statements. Meanwhile the data analysis technique used in this study is a literacy study based on primary and secondary data ([Arikunto, 2013](#); [Creswell, 2017](#)).

This study used the theory of effectiveness which consists of 3 aspects: goal achievement, integration, and adaptation ([Rahmawati, 2017](#)). These three aspects are explained as follows:

1. Achievement of goals is the overall effort to achieve goals that must be viewed as a process.
2. Integration is a measurement of the level of an organization's ability to carry out activities from the agreed work program and conduct socialization with other parties.

3. Adaptation, namely the organization's ability to adapt to its environment.

## **RESULTS AND DISCUSSION**

Before developing into a dynamic and integrated Government Internal Control System (SPIP), the internal control mechanism was known as inherent supervision, static and independent. In line with the dynamic and integrated SPIP commitment, the government has issued Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System (SPIP). The Government Internal Control System (SPIP) has a very strategic view to narrow or reduce the opportunities for various forms of irregularities and corruption in government agencies. ([Rifan et al., 2019](#))

SPIP aims to provide adequate assurance for the effectiveness and efficiency of achieving the objectives of state administration, reliability of financial reporting, security of state assets, and compliance with laws and regulations. According to PP No. 60 of 2008, SPIP is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient movements, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. SPIP is carried out thoroughly within the central government and local governments.

The performance of the public bureaucracy in Indonesia from various studies and observations has not improved much and has even gotten worse. Therefore, there is a need for structured supervision or control. It is better if every government agency has a control system to minimize the existing risks. SPIP in the organization is very important because the more significant the government agency, the higher the level of organizational performance within the agency, and more effective and efficient internal control is needed to achieve the agency's goals.

The Government's Internal Control System has a crucial role in realizing government agencies' financial accountability and performance. Currently, the accountability of the performance of government agencies in Indonesia is still considered low due to rampant practices (fraud), which can be seen from the many findings of corruption cases by the KPK. Internal control in Indonesia is a concern because the mechanism is not yet well established. SPIP, which is still weak and ineffective, can pave the way for fraud perpetrators to commit fraud. ([Rifan et al., 2019](#))

According to Deddy Mulyadi, internal control includes organizational structure, methods, and coordinated measures to maintain organizational wealth, check the accuracy and reliability of data, promote efficiency, and encourage compliance with management policies. There are five elements of SPIP implementation, namely (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring. ([Mulyadi et al., 2016](#))

Based on research by Rifan et al. shows that: (1) there is a need for tightening supervision of the Government's Internal Control System because low internal control monitoring can worsen the

quality of organizational performance, (2) human resources have an essential role in productivity because human resource capabilities need to be adjusted with the potential and skills in doing work, which can affect the organization's productivity. ([Rifan et al., 2019](#))

To secure a company's sales, it is necessary to have an inspection procedure designed to verify the effectiveness of the internal control system. The effectiveness of the company's internal control system is needed, primarily to obtain information regarding the frequency of implementation of the process of the established control, the quality of the implementation of the control procedures and the employees who carry out the control procedures.

### Analysis of the Effectiveness of the Role of the Internal Control System in the Preparation of Regional Financial Reports

#### 1. Achievement of objectives

Poor internal control procedures are a factor that allows fraud to occur, through internal control, organizations can prevent, eliminate, and even suppress need and greed . Which initiates the occurrence of fraud by employees or employees and helps reduce fraud due to the opportunity (opportunity) due to the weakness of the internal control system ([Chalmers et al., 2019](#); [Glazer, 2021](#)).

The internal control system is designed to prevent and reduce the possibility of errors and misuse, not to detect the mistakes ([McDonnell & Nurmohamed, 2021](#)). There must be a separation of operations, recording, and storage in all areas of the company's activities. The internal control system includes all the tools and regulations used by the company with the aim of (1) securing and preventing waste, misuse, and inefficiency of the company's economic resources, (2) ensuring the accuracy and reliability of the existence of the company. operational and accounting data produced, (3) encourage operational efficiency and compliance with management policies. ([Lubis, 2020](#))

Based on Article 2 of Government Regulation Number 60 of 2008:

1. To achieve effective, efficient, transparent, and accountable management of state finances, the ministers/heads of institutions, governors, and regents/mayors are required to exercise control over the administration of government activities.
2. Control over the implementation of government activities is carried out by referring to the SPIP
3. SPIP aims to provide adequate assurance for the effectiveness and efficiency of achieving the objectives of state governance, reliability of financial reporting, security of state assets, and compliance with laws and regulations.

#### 2. Integration

Internal control is a way to direct, monitor, and measure an organization's resources, including government organizations ([Yim & Park, 2021](#)). It plays an essential role in preventing and

detecting fraud ([Suh et al., 2018](#)). One of them is related to information on Regional Financial Reports. This information contains information of a financial nature that is used to make decisions, control, and implement decisions. With an accounting information system, all company transaction activities are recorded, processed and distributed quickly and accurately to those who need it. The integration of accounting information systems is required between institutions or government institutions in the preparation of regional financial statements so that it will support the existing internal control system. This is in accordance with Islah's research which states that big Data technology that is developing today is an opportunity as well as a challenge for the government to innovate those integration. ([Islah, 2018](#))

Based on the results of the 2004 Association of Certified Fraud Examiners (ACFE) research, the most effective measure in preventing corruption is solid internal control. If sorted according to the recommendations are as follows ([Badan Pengawasan Keuangan dan Pembangunan, 2015](#)):

1. Solid internal control;
2. New employee background research;
3. Regular fraud audits;
4. The existence of a policy to address fraud;
5. Willingness to prosecute;
6. Employee ethics training;
7. Anonymous reporting mechanism;
8. Work atmosphere.

Based on Lubis Research (2020), internal control has a positive and significant effect on the cash receipts accounting information system. This shows that the effective and efficient implementation of internal control can improve the quality of the cash receipts accounting information system. ([Lubis, 2020](#))

From this research, it can be seen that the internal control system also has an essential role in preparing regional financial reports. Like accounting information systems, regional financial reports also contain financial information from a government agency. The internal control system influences the accountability and performance of the government agency.

### 3. Adaptation

Based on Government Regulation Number 21 of 2010 concerning Regional Financial Management, the effectiveness of regional financial management is a series of activities carried out by local governments through planning, implementation, administration, accountability, reporting, and supervision of regional finances following the time limit that has been set based on the budget that has been set provided to achieve the goals and objectives set following the applicable laws and regulations. The effectiveness of Regional Financial Management can be assessed from the amount of absorption of the government's budget. ([Santika et al., 2021](#))



To increase the effectiveness of Regional Financial Management is necessary to have an internal control system in the preparation of Regional Financial Reports. Several studies, including support this

1. The government's internal control system affects the effectiveness of regional financial management ([Iskandar et al., 2015](#)).
2. Human resources' competence affects the effectiveness of regional financial management ([Iskandar et al., 2015](#)).
3. Functional supervision affects the effectiveness of regional financial management ([Iskandar et al., 2015](#)).
4. Employee performance affects the effectiveness of financial management in the government ([Gustina, 2021](#)).
5. Gusmayanti's research results ([Saputra, 2015](#)) show that human resources competence affects the effectiveness of regional financial management.

Some of the research results above show that the government's internal control system affects the effectiveness of regional financial management. This is also supported by research results that show that human resource competence, functional supervision, and employee performance have an important role in supporting the effectiveness of financial management in the government. These three things are part of the internal control system. ([Santika et al., 2021](#))

From this analysis, it can be concluded that the internal control system has a very effective role in preparing regional financial reports. Therefore, in the preparation of regional financial reports, the competence and performance of human resources are essential. Likewise, functional supervision is needed to produce regional financial reports that are accountable and transparent and have reliable characteristics.

#### Analysis of Limitations of the Internal Control System in the Preparation of Regional Financial Reports

According to the COSO (Committee of Sponsoring Treadway Organization Commission), the definition of internal control is a process effected by an entity board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Five components namely determine the success of the control system in the COSO framework:

1. control environment, including employee integrity, values ethics and competence of existing employees, management philosophy, management method define authority and responsibility, organize and develop employees, and carry out the directions given by the board commissioners and directors;
2. understanding and risk assessment/measurement (risk assessment) is a process identification and analysis of risks associated with achievement objectives, establishing the basis for determining how risks should be managed;

3. control activities and segregation of duties (control activities), is various actions needed to manage risks to the achievement of company objectives, which include ratification, authorization, verification, review rework business performance, asset security and segregation of duties;
4. information and communication (information and communications), information that can be identified, recorded and communicated in the form of periods and enable all relevant parties to carry out their responsibilities; and
5. monitoring and improvement of weak control activities (monitoring), which is a process of assessing or assessing the quality of system performance from time to time, includes monitoring day-to-day management activities and employee activities in carrying out their duties.

Meanwhile, according to the Decree of the Minister of SOEs No. 117 of 2002 concerning Good Corporate Governance, Article 22 Paragraph (2) states that the components of the internal control system include:

1. A disciplined and structured internal control environment within the company consisting of (a) integrity, ethical values, and employee competencies; (b) philosophy and leadership style; (c) the method taken by management in implementing authority and responsibility; (d) organization and development human resources; and (e) the attention and direction of the Board of Directors;
2. Business risk assessment and management is a process to identify, analyze, assess and manage relevant business risks;
3. Control activities are actions performed in a process control over the company's activities at every level and unit within BUMN organizational structure, among others regarding the authority, authorization, verification, reconciliation, assessment of work performance, division of tasks and security of company assets;
4. Information and communication system, which is a process of presenting reports regarding operational, financial activities and compliance with applicable rules and regulations applies to SOEs;
5. monitoring is the process of assessing the quality of the internal control system including the internal audit function at every level and unit of the SOE organizational structure, so that it can be carried out optimally provided that: irregularities that occur are reported to the Board of Directors and a copy thereof It was submitted to the Audit Committee.

The existence of the SPI shows that management is responsible for implementing the SPI, ensuring that the SPI has covered all of the entity's goals and objectives, enforcing/maintaining the SPI so that it can continue to support the achievement of the stated goals and objectives. There are two basic concepts of SPI as the basis for the management responsibility, namely:

1. Reasonable assurance means that there is a minimal probability that a material error will not be prevented or detected in a timely manner by the organization's SPI;
2. Inherent limitations mean that internal control can never be considered perfect.



This data shows that even in the internal control system, there are limitations or it can never be considered perfect. An internal control system is a form of reducing or preventing deviations from occurring.

The control system built within an organization has five functions, namely:

1. Preventive is a control to prevent errors in the form of errors or irregularities that often occur in the operation of an activity;
2. Detective is to detect errors, errors and abnormalities that occur;
3. Corrective is to correct weaknesses, errors, and deviations that occur detected;
4. The directive is to direct the implementation to be carried out correctly and correct;
5. Compensative is to neutralize weaknesses in other aspects of control.

Furthermore, there are several limitations of the internal control system caused by:

- a) Human error is an error that arises when employees make wrong judgments or their attention during work is divided;
- b) Management Deviations. Because the manager or an organization has more authority than ordinary employees, control processes are effective at lower management levels and ineffective at upper levels;
- c) Collusion. It occurs when two or more employees conspire to commit theft (corruption) at their place of work;
- d) Benefits and Costs. The concept of reasonable assurance implies that the costs of internal control do not exceed the benefits it generates. Appropriate control results in a higher use than the costs incurred in carrying out the control.

Based on the information and explanation above, a conclusion can be drawn that the limitation of the control system is the absence of an internal control system which by itself can guarantee efficient administration and the completeness and accuracy of records.

#### Case FINMA - Internal controls and risk management

A very good example of the well-functioning control system is Swiss Financial Market Supervisory Authority (FINMA) in Switzerland. FINMA is Swiss **independent financial-markets regulator** and its mandate is to supervise banks, insurance companies, financial institutions, collective investment schemes, and their asset managers and fund management companies. It also regulates insurance intermediaries. FINMA operates an effective internal control system in order to minimise organisational weaknesses and optimise its own processes and identify risks ([Matyja, 2019a](#))

After the line managers, who primarily act in a preventive manner to deal with risks in their own areas, the internal control system – of course together with the control functions – forms the second line of defence aimed at ensuring business activities without errors. The internal control system (ICS) monitors FINMA's internal procedures, methods, instruments and measures ordered by the Board of Directors, the Executive Board and other FINMA managers in order to

safeguard the authority's financial base and ensure orderly operating procedures. A further task of the internal control system is to respond quickly to risk situations and implement appropriate measures. Acting quickly is very important here ([Matyja, 2019b](#)).

FINMA's internal control system is supported by the specialist unit for Internal Controls. This unit should ensure that:

- the level of transparency in FINMA's procedural organisation is increased, processes are optimised on an ongoing basis and the control activities within workflows are improved;
- operational risks are identified and addressed in a timely manner.

FINMA's internal control system is managed in line with professional current standards. The ICS specialist unit also ensures that weaknesses are identified, measures are drawn up and their subsequent implementation is also monitored. The specialist works closely together with the third line of defence, the Internal Audit unit, and – in connection with financial issues – the Swiss Federal Audit Office as FINMA's auditor.

FINMA's efficiency is guaranteed thanks to its well-functioning structures and transparency.

## CONCLUSION

Based on the results and discussion, it can be concluded that the internal control system has an effective role in preparing regional financial reports. This is supported by various studies that state that employee performance, human resource competence, and functional supervision affect the effectiveness of financial management in the government. These three things are components of the internal control system.

The role of the internal control system is a form of prevention, reduction, and improvement of deviations. This internal control system has not yet been implemented can guarantee efficient administration and completeness and accuracy of records. There are limitations in the internal control system. The internal control system cannot be perfect in supporting accountability and transparency.

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