

## INTERNAL CONTROL SYSTEM IMPLEMENTATION AND FINANCIAL ACCOUNTABILITY: A STUDY ON BLUD PUSKESMAS IN WONOGIRI REGENCY

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**Abstract:** This study is an empirical research that aims to examine the role of Internal Control System (SPI) in overseeing the financial management accountability of BLUD Puskesmas in Wonogiri Regency. This research uses secondary data from the audit results of BLUD financial statement in 2022 and 2023. This research finds that the implementation of SPI at BLUD Puskesmas in Wonogiri Regency is quite adequate, although there are still several Puskesmas that are classified as inadequate. Empirical analysis shows that control activities, information and communication, and monitoring demonstrate a positive effect on the BLUD financial accountability. However, the role of the control environment and risk assessment is not yet optimum in maintaining accountability. This research provides several practical recommendations based on the empirical findings. BLUD Puskesmas in Wonogiri Regency needs to improve the quality of SPI implementation, especially in strengthening the control environment and improving risk assessment. BLUD Puskesmas in Wonogiri can recruit more human resources to reduce the burden of concurrent tasks, as well as ensure consistent implementation of financial management tasks and authority in accordance with the existing organizational structure. BLUD financial management personnels are also suggested to improve their competency through adequate training. Apart from that, information and communication as well as monitoring must be continuously improved by coordinating with BLUD's upper offices in Wonogiri Regency, supported by the application of information technology. Finally, it can be expected that the quality of SPI can improve and become stronger in maintaining accountability in BLUD financial management.

**Keywords:** *SPI, accountability, financial management, BLUD, Puskesmas*

Submitted: 2024-07-05; Revised: 2024-09-20; Accepted: 2024-09-23

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### 1. Introduction

Community Health Centers (Puskesmas) play an important role in development, specifically in the health sector. Puskesmas is at the forefront of community health services (Luthfia & Alkhajar, 2019). Puskesmas also play a major role in empowering the community in the health sector (Restuastuti et al., 2017), especially through communication and health education with a family approach to support the Healthy Indonesia program (Rachmawati, 2020). Considering

its significant role in development in the health sector, Puskesmas need to be supported by financial resources and accountable governance to carry out their role with various operational activities in order to carry out public services in the health sector.

The Government of the Republic of Indonesia mandates the implementation of the Local Public Service Agency Financial Management Pattern (PPK BLUD) for Puskesmas. The implementation of PPK BLUD brings positive and beneficial consequences to support the operations of the Puskesmas in providing excellent services (Mawarni & Wuryani, 2020). Puskesmas are given flexibility in managing their cash and budget independently so that they are able to answer operational needs and increase productivity (Abdullah et al., 2023). In practice, BLUD Puskesmas face trade-off between excellent service and financial management accountability so that the financial management accountability of BLUD Puskesmas interesting to study, especially regarding how BLUD Puskesmas maintains its financial accountability. The trade-off between excellent service and accountability amidst limited human resources means that Puskesmas must work extra hard to achieve financial accountability. With the high intensity of Puskesmas health service activities, financial management of BLUD Puskesmas becomes more risky amidst limited human resources. Thus, the risk of various financial management malpractices does exist and thus it is important to conduct a study on this topic. Referring to the theories and concepts applied to public sector financial management in Indonesia as well as prior studies, internal control is really needed, especially considering that the role and function of SPI is also really needed by BLUD Puskesmas. Chalmers et al. (2019) emphasizes the importance of SPI in organizations considering the positive impact it has on organizational processes ranging from fraud prevention to decision making. The description above emphasizes the importance of studying the role of SPI BLUD Puskesmas in maintaining financial accountability. This research provides a practical contribution in the form of recommendations for developing effective SPI practices in BLUD Puskesmas to achieve good financial accountability. In addition, this research contributes to the development of literature by presenting an in-depth study of SPI practices and their implications for the financial accountability of BLUD Puskesmas.

## **2. Literature Review**

### **Agency Theory**

Jensen & Meckling (1976) states that an agency relationship is a relationship between the principal and an agent in which the agent acts on behalf of and for the interests of the principal for a certain fee. In agency theory, agents are considered to tend to maximize their interests but still try to fulfill the contract (Mäntysaari, 2010). In this case, accountability is a manifestation of the agent's obligation to be responsible for his actions (Winarna et al., 2021). Halim & Abdullah (2006) revealed that agency theory also applies in the context of local government where the government acts as a people's agent. One of the important aspects derived from agency theory is the concept of good governance to fulfill accountability. Furthermore, one of the main elements of governance that is very important in realizing accountability is internal control system (Benedek et al., 2014; Jones, 2008).

### **Government Internal Control System**

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) concept (2013), internal control is a process carried out by an organization to ensure operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable laws and regulations. In the context of the Indonesian government, internal control

is regulated in Government Regulation (PP) Number 60 of 2008, as a manifestation of the government's commitment towards public accountability (Febriana et al., 2017). Adopting the COSO concept, SPIP aims to provide adequate assurance that government agencies can achieve the public service objectives while maintaining accountability and transparency managing their financial resources.

***Hypothesis Development: The Effect of SPI Implementation on BLUD Financial Management Accountability***

SPI is one of the main aspects of good governance in encouraging accountability (Benedek et al., 2014; Jones, 2008). Sari et al. (2017) conduct a study about the effect of internal audit and control on public accountability at Public Service Agencies (BLU) in Indonesia and reveal that SPI with adequate elements will be able to increase public accountability. Shanmugam et al. (2012) examine the impact of SPI implementation on fraud and organizational performance. The findings reveal that SPI is able to prevent fraud as it increases the quality of organizational processes. Silviana & Zahara (2015) examined the effect of government agency competency and SPI on financial reporting. The results of this research analysis show that SPI is able to improve control and risk assessment activities so that it can realize better financial reporting. Furthermore, Lestari et al. (2019) investigate the effect of internal control on the level of fraud in village fund management and obtain a negative effect. Village governments with well-functioning SPI elements tend to be safer from fraudulent activities.

SPI for the government in Indonesia was developed with the COSO concept in order to realize transparent and accountable financial management of government agencies. SPIP is manifested in five very crucial elements, namely control environment, risk assessment, control activities, information and communication, and monitoring. Proper implementation of these SPI elements is expected to support BLUD Puskesmas in achieving better financial accountability. Based on the description above, the research hypothesis is described as follows:

***H1. Control environment positively affects BLUD Puskesmas financial accountability***

***H2. Risk assessment positively affects BLUD Puskesmas financial accountability***

***H3. Control activities positively affect BLUD Puskesmas financial accountability***

***H4. Information and communication positively affect BLUD Puskesmas financial accountability***

***H5. Monitoring positively affects BLUD Puskesmas financial accountability***

### **3. Research Method**

#### **Research Design**

This study is a causality research seeks to examine the effect of several independent variables on the dependent variable through hypothesis testing scheme (Sekaran & Bougie, 2012). The hypothesis tested in this research is the effect of SPI implementation on the financial accountability of BLUD Puskesmas.

#### **Population, Samples, and Research Data**

The population of this study was all BLUD Puskesmas in Wonogiri Regency. The sampling technique uses saturation sampling that employs the entire population as the samples to observe in the research. In regards with the observation period, this research uses the 2022 and 2023 fiscal years. Our research data is secondary data obtained from the SPI BLUD assessment result and management letter that are integral parts of financial statement audit BLUD Puskesmas in Wonogiri Regency for the 2022 and 2023 fiscal years.

### Research Variables

The dependent variable of our study is BLUD Puskesmas financial accountability as measured by the number of audit findings as stated in the audit management letter of the BLUD Puskesmas financial report in Wonogiri Regency in 2022 and 2023. Having more audit findings will indicate a lack of accountability. The independent variables of the study are the element of SPI BLUD as represented by the control environment, risk assessment, control activities, information and communication, and monitoring. The score of the SPI variable was obtained from the results of SPI BLUD assessment from the financial statement audit of BLUD Puskesmas in Wonogiri Regency in 2022 and 2023. This research uses several revenue and assets as measured by the natural logarithm value of respective control variable.

### Data Analysis

The data analysis in this study is carried out using several steps. Firstly, descriptive statistics analysis is carried out to obtain a general summary regarding the research variables. Then, multiple linear regression analysis is performed to test the research hypothesis, namely the effect of SPI implementation on the BLUD Puskesmas financial accountability. The regression model is stated as follows:

$$ACCOUNT = a + \beta_1 ENV + \beta_2 RISK + \beta_3 ACTIV + \beta_4 INFOCOM + \beta_5 MONI + \beta_6 PEND + \beta_7 ASSET + e \dots\dots\dots (1)$$

Information:

- $a$  = Constant
- $\beta$  = Regression coefficient
- ACCOUNT = BLUD financial accountability
- ENV = Control environment
- RISK = Risk assessment
- ACTIV = Control activities
- INFOCOM = Information and communication
- MONI = Monitoring
- REV = BLUD revenue
- ASSET = BLUD assets
- $e$  = error

## 4. Results and Discussion

### 4.1. Results

#### Descriptive Statistics

The initial stage of data analysis begins with descriptive statistics. The results of descriptive statistics analysis of our research variables are presented as follows:

**Table 1.** Descriptive Statistics of Research Variables

Variables	Obs	Mean	Std. Dev.	Min	Max
ACCOUNT	68	4.441	1.056	3	7
ENV	68	3.117	0.243	2.75	3.75
RISK	68	3.047	0.146	2.667	3.333
ACTIV	68	3.112	0.229	2.68	3.72
INFOCOM	68	3.211	0.298	2.929	3.929
MONI	68	3.25	0.297	2.857	3.829

REV	68	9.793	0.168	9.452	10.112
ASSET	68	9.522	0.249	9.009	9.979

The result of descriptive statistics analysis shows that on average there are (4) four audit findings noted by the Public Accounting Firm related to financial management accountability of BLUD Puskesmas in Wonogiri Regency. BLUD Puskesmas with the most audit findings had 7 (seven) audit findings, while the lowest number of audit findings was 3 (three) audit findings. The variables related to SPI implementation exhibit that the average value of the SPI elements is slightly above 3 out of a maximum value of 4. This indicates that the SPI implementation is quite adequate. Monitoring has the highest average value of 3.25, followed by information and communication (3.211), control environment (3.117), control activities (3.112), and risk assessment with the lowest value of 3.047. Several BLUD Puskesmas have controls that are very close to adequate criteria with a maximum value close to 4. However, there are still several BLUD Puskesmas with SPI elements scores that are considered inadequate as indicated by a minimum value in the range of below 3.

### Multiple Linear Regression Analysis

The main analysis of the study is performed using multiple linear regression. The results of our regression analysis find that control activities, information and communication, and monitoring had a positive effect on the financial accountability of BLUD Puskesmas. Thus, the financial accountability can increase as indicated by fewer audit findings. The control environment and risk assessment do not have a significant effect. Based on these results, hypotheses 1 and 2 are rejected while hypotheses 3, 4, and 5 are accepted. These findings indicate that the internal control system plays an significant role in overseeing BLUD financial accountability. The results of hypothesis testing with multiple linear regression analysis are presented as follows:

**Table 2.** Hypothesis Testing Results with Multiple Linear Regression

<b>Dependent: ACCOUNT</b>	<b>Coef.</b>	<b>St. Err.</b>	<b>t- value</b>	<b>p- value</b>	<b>[95% Conf</b>	<b>Intervals]</b>	<b>Sig</b>
ENV	1.001	0.615	1.63	0.109	-0.23	2.232	
RISK	1.039	0.837	1.24	0.22	-0.636	2.713	
ACTIV	-1.516	0.663	-2.29	0.026	-2.841	-0.19	**
INFOCOM	-0.905	0.356	-2.54	0.014	-1.617	-0.192	**
MONI	-1.976	0.374	-5.28	0	-2.725	-1.227	***
REV	0.353	0.75	0.47	0.639	-1.146	1.852	
ASSET	-0.477	0.526	-0.91	0.368	-1.53	0.576	
Constant	13.289	5.105	2.60	0.012	3.078	23.5	**
Mean dependent var		4.441	SD dependent var			1.056	
R-squared		0.614	Number of obs			68	
F-test		13.606	Prob > F			0.000	
Akaike crit. (AIC)		150.780	Bayesian crit. (BIC)			168.536	

\*\*\*  $p < 0.01$ , \*\*  $p < 0.05$ , \*  $p < 0.1$



#### **4.2. Discussion**

##### ***Control Environment and BLUD Puskesmas Financial Accountability***

This study finds that the control environment does not have a significant effect on the financial accountability of BLUD Puskesmas. These findings indicate that the control environment is not a strong predictor in determining the financial accountability of BLUD Puskesmas. The control environment basically shapes the work methods and procedures in an organization (COSO, 2013). This has implications for aspects of individual behavior (Rubino et al., 2017). However, the control environment in force at the BLUD Puskesmas in Wonogiri Regency is not yet fully optimal. In terms of structure, BLUD Puskesmas actually has a complete organizational structure, code of ethics and other aspects. However, the BLUD Puskesmas in Wonogiri Regency still has limitations in terms of human resources with the occurrence of duplicate tasks and lack of consistency in work procedures. In this case, the specific tasks and authority of BLUD financial management are sometimes still not carried out in accordance with their respective parts. This is because the majority of BLUD financial management personnel still act as Health Service Personnel so that the task of managing BLUD finances is only an additional task.

##### ***Risk Assessment and BLUD Puskesmas Financial Accountability***

The analysis of our study exhibit that risk assessment provides no significant effect on BLUD Puskesmas financial accountability. Risk assessment, as a part of SPI implementation, does not play a significant role in encouraging financial accountability of BLUD Puskesmas in Wonogiri Regency. Basically, there is always a risk for fraudulent activities in every organization and hence risk assessment is necessary (Dabbagoglu, 2012). Risk identification, evaluation and management are part of risk assessment (Jones, 2008) in accordance with the COSO concept (2013). However, risk assessment at BLUD Puskesmas in Wonogiri Regency is not optimal yet. This is a consequence on the lack of well-established evaluation and risk management carried out at BLUD Puskesmas in Wonogiri Regency.

##### ***Control Activities and BLUD Puskesmas Financial Accountability***

We find that control activities demonstrate a positive effect on the financial accountability of BLUD Puskesmas. These findings indicate that increasingly intensive control activities will reduce audit findings on BLUD financial management. Control activities are necessary considering that BLUD Puskesmas has a high intensity of service activities with limited human resources. Several important control activities such as physical control and performance reviews need to be carried out periodically (Rendon & Rendon, 2016). Control activities are also needed to ensure the implementation of procedures and policies (Ebondo Wa Mandzila & Zéghal, 2016). Control activities at BLUD Puskesmas need to be carried out including various activities that underlie comparisons between what is done and ideal conditions so that optimal results can be obtained. This will strengthen internal control (Al-Thuneibat et al., 2015). Control activities at BLUD Puskesmas have been carried out relatively adequately with periodic implementation and cover most aspects such as inventory *stock taking* , cash *taking* , reconciliation of BKU balances and bank statements, etc. This is very important for organizations in managing resources (Koutoupis, 2012) so that accountability can be achieved.

##### ***Information and Communication and BLUD Puskesmas Financial Accountability***

The result of our regression analysis reveals that information and communication have a positive effect on the financial accountability of BLUD Puskesmas. Good information and

communication will increase accountability which is characterized by fewer audit findings. This finding is in accordance with the COSO concept (2013) which states the importance of appropriate, good and adequate information and communication which includes external and internal communication (Rendon & Rendon, 2016). The quality of information and how to communicate correctly will help management in carrying out organizational activities (Al-Thuneibat et al., 2015), so that decision making will be better (Naser et al., 2017). BLUD Puskesmas carries out service activities with high intensity and still has to manage large financial resources with limited personnel. With good information and communication, access to resources by unauthorized personnel can be overcome. Appropriate information and communication will direct the management of the BLUD Puskesmas to make good plans and this will then bring optimal results so that accountability is expected to be maintained along with improving the quality of information and communication in the BLUD Puskesmas.

#### ***Monitoring and BLUD Puskesmas Financial Accountability***

Our study finds that monitoring had a positive effect on the financial accountability of BLUD Puskesmas. Adequate monitoring will encourage the achievement of higher accountability in BLUD financial management, characterized by fewer audit findings. Monitoring is very important to facilitate organizations in assessing operational quality and organizational progress so that organizational goals can be achieved (Rendon & Rendon, 2016). With the high intensity of BLUD Puskesmas' health service activities, adequate internal control monitoring must be implemented because BLUD Puskesmas has to manage a lot of resources. Monitoring must be carried out comprehensively and using various monitoring instruments that can be used by BLUD Puskesmas. The Wonogiri Regency Government has carried out adequate monitoring by both the Head of the Puskesmas, the Health Service, the Inspectorate and the Regional Financial Agency. With this monitoring, accountability is expected to be achieved. This finding is also in line with Petrakaki et al. (2009) those that emphasize the importance of performance monitoring in e-government and having a positive impact on public service accountability. Therefore, optimal monitoring will maintain internal control in an adequate condition so that it will be able to improve performance which should have an impact on accountability (Kiabel, 2012).

#### **5. Conclusion**

Our study aims to examine the role of SPI in overseeing the accountability of financial management of BLUD Puskesmas in Wonogiri Regency. This research finds that the implementation of SPI in BLUD Puskesmas in Wonogiri Regency is quite adequate, but there are still several Puskesmas that are still within the inadequate category. Empirical analysis of this research further exhibit that control activities, information and communication, and monitoring play a significant role in overseeing the accountability of financial management of BLUD Puskesmas in Wonogiri Regency. However, the role of the control environment and risk assessment is not yet optimal in safeguarding financial management accountability. Based on the findings, BLUD Puskesmas in Wonogiri Regency needs to improve the quality of its SPI implementation, especially in strengthening the control environment and improving risk assessment, in which the contribution is still not optimal yet. BLUD Puskesmas in Wonogiri Regency may recruit additional human resources to reduce duplication of tasks. This should be followed by the implementation consistent financial management tasks and authority according to the existing organizational structure. BLUD financial management personnel are also advised to improve their competence with adequate training. Furthermore, information and

communication as well as monitoring can continuously be improved by coordinating with BLUD's upper offices in Wonogiri Regency. This can also be supported by the use of information technology within its implementation. Finally, it can be expected that the quality of SPI can improve and get stronger in overseeing the BLUD financial accountability.

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This study is funded by the *Program Kemitraan Masyarakat* grant scheme number 195.1/UN27.22/PT.01.03/2024 provided by Universitas Sebelas Maret, Indonesia.

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