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Analysis and Evaluation of Internal Control for the Implementation of APBDes at Tista Village Based on COSO Framework

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Abstract: Internal control of the accounting information system for the implementation of APBDes at the Tista Village Government needs to be analyzed and evaluated, by reason of the implementation of the use of village funds has not met the achievement of goals, delays in tax reporting, and storage of backups data which are only carried out through a flashdisk. One of the internal control that can be used as a comparison reference to test the suitability of internal control is the Committee of Sponsoring Organization Framework. The purpose of this study is to determine the conformity internal control of the accounting information system for the implementation of the APBDes with the internal control of the COSO Framework. This type of research is qualitative research with a case study approach that analyzes primary data and secondary data with data collection techniques using interviews, observations, and documentation. The analysis technique used is a descriptive analysis technique used to explain the entire accounting information system of receipts and expenditures as well as the flow of financial management of APBDes funds and comparative descriptive analysis is used to explain the comparison between the application of internal control in Tista Village and the theory of internal control based on the COSO Framework. The results of this study show that the internal control of the accounting information system for the implementation of the APBDes in the Tista Village Government has not been fully in accordance with the five components of the internal control of the COSO Framework.

Keywords: accounting information system, internal control, implementation of APBDes, village government and COSO framework

Introduction

Law No. 6 of 2014 is a milestone for the village autonomy system which gives power to manage its own governance (Triana, 2020). In order to support village financial accountability, the central government as the principal through the Financial and Development Supervisory Agency (BPKP) has published an application-based accounting information system called the Village Financial System (SISKEUDES) (Kerti, 2021). The application of SIS-KEUDES has an influential role, especially in optimizing the implementation of the Village Revenue and Expenditure Budget (APBDes). The implementation of the APBDes is a very important instrument in determining the realization of good and correct Village Governance (Goo et al., 2021). Furthermore, in order to improve the performance, transparency, and accountability of financial management, internal control is regulated and implemented (Pitaloka et al., 2020). One of the widely used and recognized internal control is the Committee of Sponsoring Organization Framework. COSO Framework enables organizations to effectively and efficiently develop internal control systems that are able to adapt to business changes, reduce risk and support decision making and good organizational governance (COSO Framework, 2013).

Tista Village is one of the villages in Kerambitan district, Tabanan regency which receives APBDes funds for village development every year. The APBDes consists of several funds, namely village original income, village funds, village fund allocation, PBK work assistance, regency special financial assistance, provincial special financial assistance, tax revenue sharing and revenue sharing retribution. The Tista Village Government since 2017 has used SISKEUDES in carrying out accounting activities in the village.

Through the results of interviews and observations that have been made, it shows that the implementation of the use of village funds in Tista Village is not appropriate and has not met the achievement of the goals set. An example can be seen in the use of village funds in 2021 which has been prioritized for handling Covid-19. The activities are in the form of Covid-19 response villages and Direct Village Fund Cash Assistance. The provision of assistance has not been realized evenly and has not been targeted, which has resulted in people complaining about the injustices they have received. From these cases, it is necessary to have good control so as to reduce the risk of abuse (Romney and Steinbart, 2017). Applying the principles of accountability and transparency in the management of funds is also important so that public suspicion does not occur and the implementation of development in the village can run well (Asogome, 2020).

The next problem was found in the APBDes implementation process in terms of tax cuts. Due to the SISKEUDES system update and the lack of knowledge about taxation and the education level of the Tista Village apparatus is still relatively low which causes delays in tax reporting. In the study of Malahika et al., (2018), it is stated that the SISKEUDES system has weaknesses, namely it often experiences errors during the input process and also data is not inputted properly or the entry page does not appear. However, Arianto and Kahpi research (2020) shows that the SISKEUDES application can increase accountability due to more detailed village financial reports so as to prevent fraud.

Another discrepancy was also found in terms of performing backup storage or data backup which was only done via flashdisk. Data that is on the flashdisk can be lost due to viruses, so it is not appropriate to store offline media data for a long period of time. Doing data storage or backup should be on online media that has a large capacity with a high level of security such as Google Drive to prevent data loss (Purnama D et al., 2019).

Method

The type of research carried out is qualitative research with a case study approach. Qualitative research is a research method used to examine objects that have natural properties with results that emphasize meaning rather than generalization (Sugiyono, 2017). This research uses a case study approach because the problems that are the topic of discussion are problems that actually occur, which will be explained in depth through qualitative research, so as to obtain information that can be learned and provide benefits through a case. The location used for this research is Tista Village, which is located at Kerambitan road, Kerambitan district, Tabanan regency. The time of the study was carried out for six months starting from February to July 2022. In this study using primary and secondary data sources as well as using the subject and object of research. Techniques in collecting data in this study used interview, observation, and documentation. The sources in this research are village head, village secretary, village treasurer, operator staff, activity implementers, and the community. In testing the validity of the data in this study, triangulation tests were used, namely triangulation of sources, time, and methods. Data analysis conducted to answer the research objectives is descriptive analysis as well as descriptive and comparative analysis. Descriptive analysis techniques are used to explain the overall revenue and expenditure accounting information system and the financial management flow of APBDes funds in Tista village, while descriptive and comparative analysis techniques arew usedw to explain the comparison between the application of internal control in Tista Village and the theory of internal control based on the COSO Framework.

Result and Discussion

- **Accounting Information System for APBDes Implementation**

  The accounting information system at the Tista village government consists of eight related components, namely hardware, software, functions or brainware, notes, documents, procedures, databases and communication networks. The results of the analysis show that the accounting information system for the implementation of the APBDes at the Tista village government has activities that are certain to exist but are not carried out every day, namely the activities of receiving and disbursing funds as well as financial management procedures starting from the planning, implementation, administration, reporting and accountability stages. This activity involves two functions, namely the cash function and the accounting function, which are adapted to the conditions and needs of the village. The total documents used are as many as ten documents in the form of payment request letters, details of down payment requests for activities, cover letters, budget plans, statements of shopping responsibilities, order notes or purchase notes, minutes of goods handover, minutes handover of completion of work, tax payment letter and receipt of payment. The computerized system used by the Tista village government is the SISKEUDES application.

- **Internal Control of Accounting Information System Implementation of APBDes**

  This study uses the COSO Framework as a reference for comparison. The COSO Framework is divided into five components, namely the control environment, risk assessment, control activities, information and communication and monitoring. Through the results of the analysis that has been carried out, all components of the COSO Framework internal control are not fully in accordance with the theory.

  In the control environment, not all of the human resources in Tista village have experience and knowledge in their field, only a few people have experience in their respective fields. With the lack of experience and knowledge, village apparatus are sometimes confused and overwhelmed in carrying out village activities, especially those related to computerization. In addition, village apparatus in Tista village do not use a code of ethics as a guide in behavior. Regulations regarding attitude, manners and dress code are conveyed verbally by the village head to all village apparatus. The absence of a code of ethics makes village apparatus have no

basis in behaving which can lead to unprofessional behavior in carrying out government activities at the Tista village government (Pitaloka et al., 2020).

Risk assessment, the Tista village government only archives into a flashdisk. Archiving in offline media is not enough because it is less effective for long-term storage. Archive storage on the flashdisk can be lost due to viruses. A safer archive storage for a long period of time with a large enough amount of memory is to use Google Drive (Purnama D et al., 2019).

Control activities, division of duties and authority functions are appropriate, no one is working too much, it's just that there is no monitoring of computer operations to control the work of the operator staff through the SISKEUDES application. This is because it is deemed sufficient that the operation of the system is monitored by the regency through the main system regarding what is being done and how far the work has been carried out by the operator staff. In every activity in the village, it is important to carry out monitoring so that the implementation does not deviate from the stated objectives (Handiyono and Lutfi, 2020). The monitoring carried out by the regency is also not carried out every day due to the large number of villages that must be monitored, so it is less effective if it only relies on monitoring from the regency. Monitoring activities are carried out to observe the progress of the operation of the SISKEUDES system so that it can anticipate problems that may occur so that action can be taken as early as possible (Runtunuwu et al., 2021).

Information and communication, external communication has not been implemented properly. This can be seen from the injustice felt by the community regarding the provision of aid funds. The unequal distribution of aid funds makes people question the use of these funds. The lack of information from the village also makes the community confused about the criteria that must be met to get the aid funds. The village information system has also not been held in Tista village, this makes the delivery of information only through WhatsApp chat groups with unclear delivery. With the SID, it can accelerate the management of village data such as population data, facilities and infrastructure, village budgets and another (Handiyono and Lutfi, 2020). In addition to being fast and easy, using the village information system application, village data can be stored safely in the system and it is easier to search for data using the search feature provided by the application. Another advantage of using village information system is that it speeds up village services, both administrative services and information will be clearer and easier to access by the community. Villages can use the data contained in the system to improve the quality of public services, open public information and increase public trust in the village government (Dewi and Julianto, 2020).

Monitoring, the Tista village government does not have a special team to evaluate internal control and has never evaluated internal control. The evaluation carried out by the Tista village government is only a performance evaluation and evaluation of the implementation of activities. The purpose of the evaluation of internal control is to review and assess the implementation of internal control, as well as to determine the strengths and weaknesses of a system used (Kerti, 2021). Supervision activities in Tista village on the performance of village apparatus were also not carried out. The purpose of supervision is to avoid the possibility of fraud or irregularities, both in terms of budgeting, procedures and authority. Monitoring activities are important to ensure that all activities can be completed according to what has been planned (Dwipayani and Hutnaleontina, 2022). The role of supervision is also to improve the work discipline of village apparatus. The Tista village government has never conducted regular audits, especially internal audits. An internal audit was not carried out because it was deemed sufficient to carry out an external audit. Regular inspections of the financial statements are carried out annually at the Camat. Sometimes there are inspections carried out by the examining team from the center, where they go directly to each village that they want to be examined, whether it is checking in terms of financial reports, asset maintenance, financial management and others. However, it is not certain that this is done every year because the inspection is carried out on certain village governments only. Even so, internal audits should still be carried out. With an internal audit, the village can use the results of the report to identify and correct weaknesses in preparation for external audits, improve the control environment, as an early warning system in case of problems so that any problems that may occur can be identified and corrected in a timely manner and are able to increase accountability at Tista village government (Pitaloka et al., 2020).

Conclusion

From the results of this study, it can be concluded that the internal control of the accounting information system of the APBDes implementation is not fully in accordance with the five components of the COSO Framework. Components of the control environment, village apparatus in Tista Village do not all have experience and knowledge in their fields and the Tista Village Government does not have a code of ethics. Risk assessment component, there is no adequate backup system. In the control activity component, there has been no monitoring from the Tista Village Government on the operation of the computer. In the information and communication component, the Tista Village Government has not fully communicated externally to the community properly. Components

of monitoring activities, there is no special team to evaluate the implementation of internal control at the Tista Village Government, there is no supervision of the performance of village apparatus and does not have an internal auditor to assess APBDes implementation activities.

Acknowledgment

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Sp. This word is misspelled. Use a dictionary or spellchecker when you proofread your work.

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