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The Effectiveness Of The Internal Control System (Case Study in KPPBC TMP Ngurah Rai)

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Abstract: The existence of internal control is important to provide adequate guarantee that organizational goals are achieved and avoid any form of irregularities, fraud, or errors during the business process. This study aims to determine the level of effectiveness of the internal control system that is measured by comparing the suitability between the implementation of internal control in the organization and the components of internal control according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), as well as the achievement of targets, both Key Performance Indicators from the realization of revenues and monitoring of internal compliance that has been determined. This study uses descriptive qualitative methods by using data collection techniques that are carried out through interviews and documentation. The results of the study conclude that the internal control system implemented by the organization itself has been running effectively. This is proven by the implementation of internal controls that are in accordance with each component of internal control according to COSO. The Key Performance Indicators from realization of state revenues also managed to reach the target of 108.81% which is classified as very effective and monitoring of internal compliance reached the target of 98.97% which is classified as effective.

Keywords: Effectiveness, Internal Control System, COSO

Introduction

Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean Ngurah Rai as known as Ngurah Rai Customs and Excise has a duty of carrying out the formulation and implementation in terms of supervision and service, law enforcement, as well as optimizing state revenues in the customs and excise sector in accordance with statutory regulations. In carrying out these duties, the organization has goals that must be achieved. The achievement of this goal can be demonstrated through the results of good organizational performance in supervision, service, and optimizing the realization of state revenues in which, all processes must always be monitored and controlled. According to Wiguna (2020), that customs and excise revenue is a potential tax in optimizing state revenue that need an adequate supervision to comply with customs and excise regulations. Therefore, we need a system to be able to provide adequate assurance that all the goals set can be achieved effectively and efficiently. The system is named an internal control system that must be in line with the goals of organization in regulating all its operating activities. According to Dewi (2016), the internal control system can provide adequate assurance that the organization can achieve its general objectives, namely the effectiveness and efficiency of the operations carried out, the reliability of financial reports, and compliance with applicable laws and regulations. An effective internal control system also cannot be separated from the role of human resources who run the entire system in order to obtain optimal results. During carrying out its duties and roles in customs and excise activities, from 2019 to 2021, the Ngurah Rai Customs and Excise has received around 348 complaints on charges of fraud, systems and procedures, as well as attitudes and behavior carried out by its personnel. In dealing with this, the internal control system is one of the keys to preventing and detecting irresponsible elements, conflicts of interest, deviations from applicable procedures/rules, errors, other potential fraud or even those who caused these complaints appear and also hinder operational activities. There are several methods to ensure that the internal control system in the organization is running effectively or not is by analyzing and comparing the conformity and implementation of the organization to the 5 components of the internal control system according to the theory of the Committee of Sponsoring Organization of The Treadway Commission (COSO), such as: control environment, risk assessment, control activities, information and communication, and monitoring.

1. Control Environment, indicating that there is integrity, ethical values, and competencies that create a positive and controlled organizational environment.

2. Risk assessment, indicating that the organization identifies and manages a risk that will be faced by an organization, both from outside and inside that can bring threats or obstacles to operating activities.
3. Control activities, indicating that control policies and procedures must be established and implemented to ensure that actions identified to address risks that hinder the organization's objectives are effectively implemented.
4. Information and communication, indicating that every human resource in the organization can exchange the information needed to carry out, manage, and control its operations.
5. Monitoring, indicating that the entire process of running operational activities in the organization must be monitored or supervised adequately.

The internal control system is very important because it will result in many cases of fraud and irregularities that occur if the supervision and internal control of all operating activities are not carried out properly. Based on research by Ardiyanti and Supriadi (2018) explained that internal control system and human resource competence have a positive effect on the implementation of good governance and its implications for fraud prevention in financial management significantly. According to Maruta (2015), financial reports are one of the tools of accountability from organizational managers to interested parties which must be adequately guaranteed free from errors. In this case, internal control has a big role to make it happen. Zandra and Sholihah (2018) also explained that the internal control that is effective can be seen from the level of compliance and vigilance of the organization in maintaining its assets as well as conformity between the procedures and the results of their implementation in operational activities.

The research from Mamuja (2016) indicates that the implementation of the internal control system in government company such as in one of the revenue offices has been effective and adequate. One of the Customs and Excise located in Makasar has implemented a good and effective internal control system (Rais, 2020). This is different from the customs and excise located in Teluk Nibung Tanjung Balai where there are still procedures that have not been implemented in accordance with internal control activities related to segregation of duties and transaction authorization (Hayati and Karlina, 2017). Banuaji and Firmansyah (2018) and (Simorangkir and Firmansyah (2017) also indicate that there are several weaknesses in the implementation of internal controls that disrupt operational activities in certain customs and excise areas they researched. Based on these phenomena, this study is intended to be updated using different times and objects that aim to determine the level of effectiveness of the internal control system that is measured by comparing the suitability between the implementation of internal control in the organization and the components of internal control according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as well as the achievement of the realization of the target in Ngurah Rai Customs and Excise.

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Method

This study uses a qualitative research type with a descriptive approach. This study was conducted for 3 months started from February to April 2022 at the Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean, located at Jalan Ngurah Rai Airport, Tuban, Kuta, Badung Regency. The sources of data used in this study are primary data and secondary data by collecting the data through interviews with 8 resource persons consist one section chief and seven subordinates to get the informations based on the internal control system according to COSO to find out the implementation itself has been carried out. Also, the documentations collected is in the form of regulations or procedures, employee performance data, and state revenue data for the last 3 years started from 2019-2021. The validity of the data was carried out by means of source triangulation, technical triangulation, and time triangulation. The analysis technique is divided into several stages, namely data collection, data reduction, data presentation, and conclusion.

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Result and Discussion

Result

The Internal Control System has an important role in helping Ngurah Rai Customs and Excise to achieve the goals. In this case, by implementing an effective Internal Control System can help the organization to achieve one of their targets on optimizing state revenue realization. During 2019 to 2021, Ngurah Rai Customs and Excise has successfully achieved its revenue target with very effective criteria.

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Table 1. States Revenue in 2019-2021 at KPPBC TMP Ngurah Rai

| Year | Target (Rp) | Realization (Rp) | Percentage | Criteria |
|---------|-----------------|------------------|------------|----------------|
| 2019 | 146.063.659.000 | 171.209.794.223 | 117,22% | Very Effective |
| 2020 | 77.117.060.000 | 80.639.994.293 | 104,57% | Very Effective |
| 2021 | 45.343.711.000 | 47.446.580.694 | 104,64% | Very Effective |
| Average | | | 108,81% | |

Source: Data processed in 2022

In assessing the effectiveness, this study focuses on the implementation of the Internal Control System in organizations based on the five COSO components, namely: control environment, risk assessment, control activities, information and communication, and monitoring.

1. Control Environment

Control environment is one of the benchmarks for assessing the effectiveness of the internal control system in carrying out its activities. This control environment can be measured through aspects such as: communication and enforcement of integrity and ethical values, commitment to competence, participation by those responsible for governance (e.g from leaders, management, or the audit committee), philosophy and operating style of management, organizational structure, assignment of authority and responsibility, and human resource policies and practices. These aspects have been implemented by Ngurah Rai Customs and Excise. The Ngurah Rai Customs and Excise also set a Key Performance Indicator that can monitor and supervise all tasks and responsibilities that must be implemented and to be obeyed to by all employees. Several programs have been carried out such as Internalization, Training, Widyatula, Employee Skills Development Program (P2KP), as well as coaching related to applicable regulations or Standard Operating Procedure. The implementation of the control environment at Ngurah Rai Customs and Excise here has been carried out adequately. This is evidenced by the achievement of the title of Clean and Serving Bureaucratic Area (WBBM) in 2020, which was previously predicated as Corruption-Free Area (WBK) in 2018.

2. Risk Assessment

Risk assessment is the process of identifying, analyzing, and evaluating the risks that occur in business activities, especially those directly related to the risk of not achieving state revenues or the weakness in customs and excise supervision and services. This risk assessment has been carried out by Ngurah Rai Customs and Excise by implementing risk management. The estimation of the possibility of risk occurring at Ngurah Rai Customs is carried out by measuring the probability of a risk occurring within one year after considering the reliability of the internal control system implemented and various factors or issues related to the risk. Estimates can also be made based on an analysis of risk data that occurred in the previous year as recorded in the Loss Event Database (LED). One of the risks that arise in the organization is the existence of acts of fraud, irregularities, or intentional or unintentional errors that occur in operating activities. There are also EPITE or Entity Level Internal Control Evaluation and PPITA or Activity Level Internal Control Monitoring, in designing a control to overcome the risks that may arise, are carried out through every month where monitoring tools are mandatory from the center. A table of the control design is also made which has both control aspects and risk aspects that occur if control system is not/failed to be implemented.

3. Control Activities

Control activities are carried out to ensure and guarantee that all established procedures and policies to address any risks or fraud that have occurred have been implemented. The Ngurah Rai Customs and Excise has carried out segregation of duties, proper authorization, adequate documents and records, physical control over documents, and independent checks on work or tasks. This segregation of duties is based on the duties, authorities, and competencies of each employee and is carried out to maintain employee performance so that it runs effectively, efficiently, also avoids errors and irregularities so that control over matters relating to operations becomes more optimal and helps the organization's goals to be achieved. There are also audit of financial reports and documents related to customs and excise that is a tangible manifestation of all the activities in organization are always managed prudently, accountable, and transparently.

4. Information and Communication

Information and communication are components needed to identify, obtain, and exchange data to create optimal internal control in every operational activity. Ngurah Rai Customs and Excise, almost all of its activities are dominated by the use of integrated information systems, especially those relating to the exchange of information and communications. There are several information systems implemented by Ngurah Rai Customs and Excise, such as: CEISA which is used for administrative processes, services, and supervision of customs and excise activities so that all of them will be monitored, transparent, and available for 24 hours, NADINE which is the Electronic Service Manuscript System. NADINE can only be accessed by each unit/section based on the purpose for which the information is intended. The incoming and outgoing letters are always monitored, also SIPUMA or Community Complaint Application System and non-SIPUMA as a tool to detect and communicate acts of fraud, violations, or irregularities, etc. Communication is always well established between the leaders and their subordinates, fellow employees, as well as users of Customs and Excise services. Based on interviews, both the leader and their subordinates always hold internal meetings to discuss problems that occur in the business processes being undertaken, monitor and evaluate the performance of each employee, and make joint decisions.

Table 2. Complaints in 2019-2021 at KPPBC TMP Ngurah Rai

| Year | Fraud | System and Procedure | Attitude and Behavior | Total of Complaints |
|------------------------------|-------|----------------------|-----------------------|---------------------|
| 2019 | 14 | 27 | 7 | 48 |
| 2020 | 153 | 13 | 8 | 174 |
| 2021 | 101 | 24 | 1 | 126 |
| Completion of the Complaints | | | | 100% |

Source: Data processed in 2022

According to the table, all complaints received by Ngurah Rai Customs and Excise have been 100% followed up and resolved properly and on time.

5. Monitoring

Monitoring of all operational activities is always implemented by Ngurah Rai Customs and Excise from the side of internal control, which includes activities such as:

- a. Socialization / Internalization of Basic Attitudes, Mental Development and Inspiration Talk.
- b. Pronunciation of Basic Attitudes in Every Official Activity, including routine and official Meetings.
- c. Implementation of Coaching, Mentoring and Counseling (CMC) / Directions of the Head of Office.
- d. Preparation of Integrity Hazard Points Map, Implementation of Integrity Hazard Mitigation, Reporting on Integrity Hazard Mitigation Implementation.
- e. Implementation of the Alert System through the SIPUMA and SMIP Applications.
- f. Spot Check Activities (Sudden Inspections) Enforcement of Employee Integrity Compliance.
- g. Identification and Handling of Conflicts of Interest.
- h. Internalization of the Reporting/Complaint System (Whistleblower).
- i. Complaint resolution and internal investigation.
- j. Utilization of Fraud Risk Scenario.
- k. Implementation of Monitoring and Evaluation (Monev), Standard Operating Procedure, Service Standards
- l. Internalization of Anti-Gratification/Corruption, Anti-Gratification/Corruption Campaign through Social Media,
- m. Optimization of Service Room, Consultation and Complaints/Preparation of Transparent Public Service Facilities/Media to Prevent Integrity Violations.
- n. Public Communication through social media.
- o. Implementation of the Integrity Assessment Survey.
- p. Reporting to the Internal Compliance Directorate

The Ngurah Rai Customs and Excise conducts unannounced inspections carried out at least twice a month on all employee activities. Also routine maintenance and change of username and password every 3 months to prevent the risk of cyber crime, misuse of the system, and other irregularities that harm acceptance for the information systems.

Discussion

This study indicates that the Ngurah Rai Customs and Excise has implemented 5 internal controls in accordance with the COSO theory. Firstly, The control environment implemented by the Ngurah Rai Customs and Excise has been running effectively by upholding integrity and ethical values, competency training for all existing human resources through various types of programs regularly and periodically. The organization has created and maintained a culture of honesty, ethical behavior, and values of integrity. The delegation of authority and responsibility, operating style, and organizational structure have been carried out in a directed, clear, and measurable manner in accordance with the established guidelines. Secondly, risk assessment has been implemented, so that the risks or impacts that arise that result in harm to the organization can be more easily prevented or overcome. Thirdly, the organization also has been implemented control activity components, such as: segregation of duties, proper authorization, adequate documents and records, as well as maximum use and management of technology in accordance with applicable guidelines. Fourthly, information and communication has been carried out effectively. The organization produces and uses relevant and quality information to support the control function with the help of information systems or applications. Internally, all employees always hold meetings through regular monitoring and evaluation (Movev) meetings, internalization, or employee development programs. The organization also communicates with external parties or service user regarding issues that affect the internal control function through the SIPUMA system and the provided social media, for instance regarding complaints that related to customs and excise activities. The result states that after the investigation is done, all complaints related to violations of ethics, morals, as well as systems and procedures were proven to be untrue. Lastly, monitoring, in terms of evaluating internal control, is always carried out on a regular basis. The organization also creates innovations in conducting online inspections for employees who carry out tasks in the field or outside the office area. Computer security has been carried out periodically in accordance with applicable procedures. It shows that all activities have been implemented under adequate supervision.

The effectiveness of internal control systems in the Ngurah Rai Customs and Excise can be shown through the success of the organization in achieving the targets or goals. It is measured by the Key Performance Indicator (IKU).

Table 3. The Key Performance Indicator (IKU) of Revenue and Internal Compliance

| IKU | 2019 | | 2020 | | 2021 | |
|--|---------|-----------------------------|--------|-----------------------------|--------|-----------------------------|
| | Target | Realization | Target | Realization | Target | Realization |
| Percentage of realization of customs and excise revenue. | 100% | 117,22% (Very Effective) | 100% | 104,57% (Very Effective) | 100% | 104,64% (Very Effective) |
| | Average | | | | | 108,81% |
| Average percentage level of effectiveness of internal compliance on monitoring | 85% | 99,96% (Effective) | 90% | 96,95% (Effective) | 90,25% | 100% (Effective) |
| | Average | | | | | 98,97% |

Source: Data processed in 2022

The results of research on the Key Performance Indicator achievements that comply these targets strengthen the evidence or the statements that the implementation of internal control system has been running effectively.

Conclusion

Based on the results and discussion, the Ngurah Rai Customs and Excise has been successfully achieving their performance targets which concludes that the internal control system has been running effectively. It shows through the realization of revenue which is optimally achieved with an average percentage of 108.81% which is classified as very effective. Complaints of violations concerning gratuities, fraud, or other moral issues against the employees here were also not proven to be true during the period concerned. The Ngurah Rai Customs and Excise also routinely monitors and supervises internal compliance with a percentage yield of 98.97% which is classified as effective. The study here contributes to the Ngurah Rai Customs and Excise as one of the government agencies to continue to maintain and improve the effectiveness of its internal control system.

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