

Influence Of Internal Control System Weaknesses And Audit Quality On The Quality Of Local Government Financial Reports In Indonesia With Good Government Governance As Moderating

Ramses Pakpahan^{1*}, Etty Murwaningsari², Sekar Mayangsari³

¹mahasiswa Doktoral, Universitas Trisakti, Jakarta, Indonesia

^{2,3}universitas Trisakti, Jakarta, Indonesia

*Corresponding Author:

Email: abram.pakpahan1@gmail.com

Abstract

The purpose of this study is to investigate the impact of internal control system weaknesses and audit quality on the quality of financial reports in district and city governments in Indonesia, using Good Government Governance as a moderating variable. The Partial Least Squares-SmartPLS analytic approach is used in this study, which includes data from 2,155 observations from 508 district and municipal administrations in Indonesia since the implementation of the accrual-based accounting system from 2015 to 2019. The findings of this study show that (1) internal control system weaknesses have a positive and significant effect on the quality of local government financial reports; (2) audit quality has a positive and significant effect on the quality of local government financial reports; (3) good government governance can weaken the relationship between internal control system weaknesses and the quality of local government financial reports; and (4) good government governance can weaken the relationship between internal control system weaknesses and the quality of local government financial reports. This study sheds new light on the relationship between internal control system weaknesses and the quality of public sector audits since the adoption of the accrual-based accounting system, as well as the quality of local government financial reports, with Good Government Governance acting as a moderator.

Keywords: Internal control system weaknesses, audit quality, quality of local government financial reports, Good Government Governance

I. INTRODUCTION

The phenomena noticed in the present growth of the public sector is a strengthening of demands for the implementation of public accountability, such as the central government and local governments, government work units, ministries, and state institutions (Mulyadita et al. (2019). Public accountability in the context of government organizations refers to the supply of information and disclosure of government financial actions and performance to parties with an interest in the report (Mardiasmo, 2018). Accountability is one of the cornerstones of governmental financial management that leads to people's prosperity (Akbar and Djazuli, 2015). The bearer of the trust (agent), in this case the local government, is responsible for presenting, reporting, accounting for, and disclosing all operations to the donor of the trust (principal), in this case the legislature as the people's representative.

Local government financial reports must be able to convey the success of public sector organizations as reflected in the quality of comments on published financial reports in order to offer an overview of the degree of community welfare achieved. However, public sector financial reports are frequently not fully utilized in the decision-making process, so people today continue to question whether providing the highest opinion on audits of local government financial statements can improve local government performance and achieve economic prosperity in the local government (Hughes and Katwal, 2011).

When the quality of opinion is associated with the low quality of service and the increasing number of corruption cases in district and city governments in Indonesia from 2015 to 2018 (Anti-Corruption Clearing House, Corruption Eradication Commission), the increase in the predicate of Unqualified opinion has not been in accordance with public expectations. According to Sulistiyowati (2007), in Indonesia, removing corruption has become the most popular discourse that is always debated by all groups, including government officials,

businesspeople, and regular people. Because opinions are conveyed directly using the word "fair" in the public sector in Indonesia, they are quite synonymous with fairness as compared to the reality or content of audited financial records, hence fraud detection is not required (Algam, 2018). Internal control, according to Adiputra (2017), may improve the quality of financial reporting and eliminate information asymmetry. Fraud and waste may be recognized and handled early on with excellent internal control, allowing losses to be avoided (Hermiyetti, 2010). When a company's internal controls are robust, the chance of mistakes and fraud is reduced (Agoes, 2017).

Previous research on the internal control system includes the findings of Chodijah and Hidayah's (2018) research, Rahmawati (2018), Haryono et al. (2018), Saraswati and Budiasih (2019), and Ramdany (2020), which show that the internal control system has a positive and significant influence on the quality of financial reports. These findings, however, contradict the conclusions of Herawati (2014), Budiawan and Purnomo (2014), Suwanda (2015), and Tullah et al. (2018) demonstrates that implementing an internal control system has no influence on the quality of local government financial reports and has no meaningful effect on the quality of financial report content (Yendrawati, 2013). This study uses a proxy that is the number of weaknesses in the local government internal control system. This is in contrast to earlier research that utilized a questionnaire to acquire an overview of the quality of the internal control system and used secondary data in the form of the number of internal control system findings on the efficacy of the internal control system (Munawar et al. 2016; Furqan et al. 2020).

H₁: Internal control system weaknesses have a negative effect on the quality of local government financial reports?

Many researchers measure financial reporting quality indirectly by focusing on the attributes that are thought to affect the quality of financial reports (Barth et al. 2008; Schipper and Vincent, 2003; Cohen et al. 2004; Chodijah and Hidayah, 2018; Rahmawati, 2018; Saraswati and Budiasih, 2019; Ramdany, 2020). Audit quality is regarded to have an impact on the quality of financial reporting. Several earlier research on the influence of audit quality on the quality of financial reports include the findings of DeFond and Zhang (2014), who claim that better audit quality is a larger assurance of good financial reporting quality, therefore audit quality can boost financial statement credibility. The findings of this study are consistent with Djanegara's (2017) research, which found that audit quality has a favorable and substantial influence on the quality of local government financial reports.

Audit quality is evident in the conclusions of high-quality auditors in the form of effective suggestions that the audited party may readily implement. The more recommendations that are followed up on, the higher the quality of local government financial reports (Setyaningrum et al. 2013). Tussiana et al. (2016) conclude that audit quality has a considerable effect on financial statement integrity. In contrast to the findings of Andriansano (2015) and Hardiningsih (2010), who show that audit quality has no influence on financial statement integrity. According to the findings of Agustina (2014) and Nurdiono et al. (2015), follow-up examination results had no influence on audit opinion.

H₂: Audit quality has a positive effect on the quality of local government financial reports?

Good government governance is another aspect that is considered to influence the quality of financial reports. Good Government Governance was chosen in this model based on the initial notion that if the implementation of Good Government Governance can operate properly, it would have an influence on enhancing the agency's financial and non-financial performance (Yudhasena and Asri, 2019). Agency issues at government agencies can be resolved by applying Good Government Governance.

When there are two competing interests in a government, information asymmetry occurs, resulting in agency difficulties. As a result, it is vital to develop an internal control system that can monitor the conduct of agents in order to prevent the agent from growing wealth at the expense of the principal's interests. There is plenty of evidence to support the idea that agents will seek their own personal interests at the expense of the

principal (Fozzard, 2001). A good financial report can help to alleviate the problem of information asymmetry (Healy and Palepu, 2001; Verdi, 2006). To avoid agency conflicts, auditors are required to oversee management's effectiveness in managing funds and determine if they have behaved in the best interests of the principle through the financial statements issued. One of the advantages of audit work is the efficiency with which suggestions made by the audited business are followed up on (Tandiontong, 2016).

H₃: Can Good Government Governance weaken the negative influence of the internal control system weaknesses on the quality of local government financial reports?

H₄: Can Good Government Governance strengthen the positive influence of audit quality on the quality of local government financial reports?

This study sheds new light on the relationship between internal control system weaknesses and the quality of public sector audits since the adoption of the accrual-based accounting system, as well as the quality of local government financial reports, with Good Government Governance acting as a moderator.

II. RESEARCH METHODS

The purpose of this study is to examine the impact of internal control system weaknesses and audit quality on the quality of local government financial reports, with Good Government Governance serving as a moderating variable. This study employs a quantitative approach with a deductive approach to test hypotheses. In this study, districts and cities in each province were used in conjunction with an organizational analysis unit.

The number of weaknesses in the internal control system is used to calculate the variable of internal control system weaknesses (Icsw). The audit quality variable is measured by the percentage of completed follow-up audit results (Ar). An audit opinion is used to assess the varying quality of local government financial reports (Ao). The variable Good Government Governance is measured using the results of government agency performance accountability evaluations (Ggge). The control variable, local government type (Lgt), is measured using a dummy, with the district government receiving a score of 0 and the city government receiving a score of 1, and local government size (Size) being assessed using natural logs.

This study's population is the district and city governments in Indonesia, which number up to 508 local governments, with a sample of 431 local governments from 2015 to 2019, beginning with the local government using accrual-based recordkeeping. The data used is secondary data obtained from the State Audit Board's official website, the Ministry of Administrative Reform and Bureaucratic Reform's official website, and every local government available for access. Purposive sampling was used as a sample technique. The data in this study were examined in two phases, the descriptive analysis stage and the Partial Least Squares (PLS) analysis stage.

Data analysis technique

The outcomes of data analysis in this study include descriptive analysis of the value of each research variable and PLS analysis, which will be utilized to evaluate the hypothesis in this study. The financial reporting quality variable's structural equation is as follows:

$$Qlg_fr = -0,133 Icsw + 0,192 Aq + 0,230 Ggg - 0,101 Ggg*Icsw + 0,081 Ggg*Aq + 0,005 Size + 0,032Lgt + 0,88987$$

Information:

Qlg_fr	= Quality of local government financial reports
Icsw	= Internal control system weaknesses
Aq	= Audit quality
Ggg	= Good Government Governance

Size = Local government size
 Lgt = Local government type
 Ggg*Aq = GGG interaction results with Aq
 Ggg*Icsw = GGG interaction result with Icsw

III. RESULTS AND DISCUSSION

A. Result

Descriptive statistics

Descriptive statistics are employed in this study to characterize the value of the research variables in terms of minimum, maximum, mean, and standard deviation values. Table 1 shows that the internal control system weakness variable has a minimum value of 1 and a maximum value of 50, with an average of 10.43 and a standard deviation of 4.90. The audit quality variable has a range of 0.04 to 1, with an average of 0.75 and a standard deviation of 0.15. The financial report quality variable ranges from 1.00 to 4.00, with an average of 3.75 and a standard deviation of 0.52. Furthermore, the variable of good government governance has a minimum value of 20.08 and a maximum value of 83.10, with an average of 54.35 and a standard deviation of 10.94. In this study, the type of local government is a dummy variable with a value of 0 for district local government and 1 for city local government, such that the variable type of local government has a minimum value of 0 and a maximum value of 1 with an average of 0.21 and a standard deviation of 0.41. Furthermore, the variable size of local government ranges from 11.03 to 13.65, with an average of 12.39 and a standard deviation of 0.27.

Table 1. *Descriptive statistics*

	Min	Max	Mean	Standard Deviasi
Icsw	1.00	50.00	10.43	4.900
Aq	0.04	1.00	0.75	0.150
Qlg_fr	1.00	4.00	3.76	0.518
Ggg	20.08	83.10	54.35	10.94
Lgt	0.00	1.00	0.21	0.410
Size	11.03	13.65	12.39	0.276

Goodness of Fit Model PLS

The value of R Square, the value of Q Square, and the value of SRMR may be used to measure the Goodness of Fit of the PLS model. The value of R square is divided into three categories: good, moderate, and weak. According to Chin (1998), a R square value of 0.67 suggests that the PLS model is strong, a value of 0.33 shows that the PLS model is moderate, and a value of 0.19 indicates that the PLS model is weak. The value of Q square is classified into three categories: small, medium, and big. A value of Q square of 0.02 is classified as little, a value of Q square of 0.15 is classified as moderate, and a value of Q square of 0.35 is classified as large. The SRMR value is classified into two categories: ideal fit if the SRMR is less than 0.08; fit if the SRMR is between 0.08 – 0.10; and unfit if the SRMR is greater than 0.10. The goodness of fit model test results in Table 2 show that the model meets the criteria because it has an endogenous R Square in the moderate category, Q square in the medium category, and SRSM in the perfect fit category. The moderate R square value indicates that the model's strength in predicting the relationship between variables in the model is quite good. The Q square in the medium category indicates that the PLS model has moderate predictive relevance, making it suitable for testing the research hypothesis, and the SRMR is in the perfect fit category (0.08), indicating a very good model fit, indicating that the sample used is proven to be capable of explaining the actual population condition because the analyzed data has the same covariance matrix as the population covariance matrix.

Table 2. *Goodness of fit Model PLS*

Endogen Variable	Goodness of fit Model Parameter			
	R Square	Adjusted R	Q Square	SRMR

Square				
Qlg_fr	0.208	0.206	0.201	0.001
<i>R Square : 0.67 strong; 0.33 moderate; 0.19 weak. Q Square : 0.02 small; 0.15 medium; 0,35 big.</i>				
<i>SRMR : <0.08.</i>				

Path Coefficient Evaluation

The results of the path coefficient assessment in Figure 1 reveal that the estimate results of the PLS model with the bootstrapping strategy by looking at all significant routes with p value 0.05, as shown in the figure below.

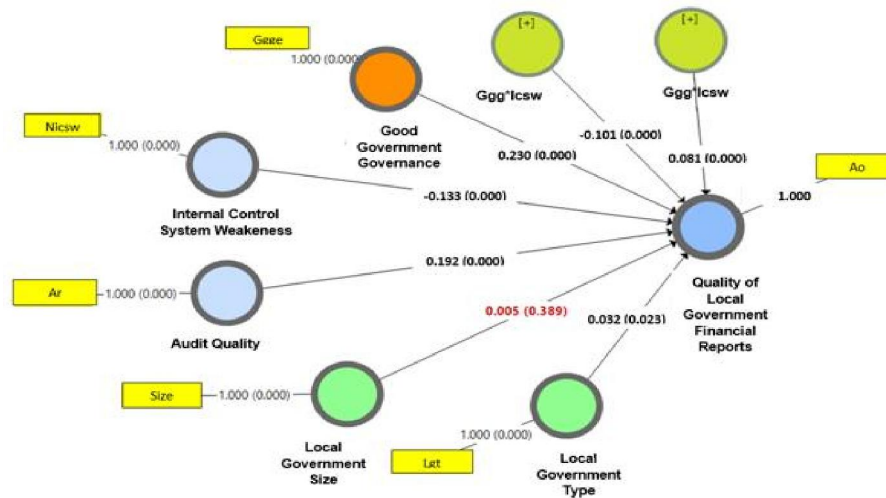


Fig 1. Estimation results of the PLS model

Effect Significance Test

Table 3 shows the results of the test for the significance of the direct effect. The following findings were derived based on the results of these tests:

- The p value found in the route that illustrates the association between internal control system weaknesses and the quality of local government financial reports ($Icsw \rightarrow Qlg_fr$) is 0.000, with a T statistic of 6.007 and a negative path coefficient of -0.133. Because the path p value is 0.05, the T statistic is more than 1.96, and the path coefficient is negative, it is possible to conclude that the internal control system's deficiency has a negative and substantial influence on the quality of financial reports. This indicates that the greater the number of flaws in the internal control system, the lower the quality of financial reports; conversely, the fewer flaws in the internal control system, the better the quality of financial reports.
- The p value found in the path that illustrates the association between audit quality and the quality of local government financial reports ($Aq \rightarrow Qlg_fr$) is 0.000, with a T statistic of 9.236 and a positive path coefficient of 0.192. Because the path p value is 0.05, the T statistic is more than 1.96, and the path coefficient is positive, it can be stated that audit quality has a positive and substantial influence on financial statement quality. This indicates that the higher the quality of local governments' audits, the higher the quality of their financial reporting.
- The p value obtained is 0.000 with a T statistic of 4.213 in the path that shows the relationship between the influence of the role of Good Government Governance in moderating the influence of the internal control system weaknesses on the quality of local government financial reports ($MOD*Icsw \rightarrow Qlg_fr$), and the path coefficient is negative at -0.101. Because the path p value is 0.05, the T statistic is more than 1.96, and the path coefficient is negative, it can be argued that Good Government Governance reduces the impact of internal control system weaknesses on the quality of financial reports. This indicates that if a local

government has effective governance, it will not always have low quality financial reports due to deficiencies in its internal control system.

- The p value found in the path that illustrates the function of Good Government Governance in moderating the influence of audit quality on the quality of local government financial reports ($\text{MOD} \rightarrow \text{Aq} \rightarrow \text{Qlg_fr}$) is 0.000, with a T statistic of 3.448 and a positive path coefficient of 0.081. Because the path p value is 0.05, the T statistic is more than 1.96, and the path coefficient is positive, Good Government Governance may be inferred to improve the influence of audit quality on financial report quality. This indicates that local governments with strong audit quality and good governance produce higher-quality financial reports than those with good audit quality but bad governance.

Table 3. Effect Significance Test

Path	Path Coefficient	T Statistics ($ O/STDEV $)	P Values
• Icsw \rightarrow Qlg_fr	-0.133	6.007	0.000
• Aq \rightarrow Qlg_fr	0.192	9.236	0.000
• Ggg*Icsw \rightarrow Qlg_fr	-0.101	4.213	0.000
• Ggg*Aq \rightarrow Qlg_fr	0.081	3.448	0.000
• Ggg \rightarrow Qlg_fr	0.230	11.591	0.000
• Lgt \rightarrow Qlg_fr	0.032	2.005	0.023
• Size \rightarrow Qlg_fr	0.005	0.281	0.389

Significant level 5%; path coefficient is significant if p value < 0.05 and T statistic > 1.96

A. Discussion

Table 4 contains a detailed overview of the hypothesis testing findings, which reveal that there are four verified hypotheses.

Table 4. Summary of Hypothesis Testing Results

No	Hypothesis	Results	Conclusion
1	Internal control system weaknesses has a negative effect on the quality of local government financial reports	$\text{Path Coeff} = -0,133$ T stat = 6,007 p value = 0,000	Accepted
2	Audit quality has a positive effect on the quality of local government financial reports	$\text{Path Coeff} = 0,192$ T stat = 9,236 p value = 0,000	Accepted
3	Good Government Governance can moderate the negative influence of the internal control system weaknesses on the quality of local government financial reports	$\text{Path Coeff} = -0,101$ T stat = 4,213 p value = 0,000	Accepted
4	Good Government Governance can moderate the positive influence of audit quality on the quality of local government financial reports	$\text{Path Coeff} = 0,081$ T stat = 3,448 p value = 0,000	Accepted

Internal control system weaknesses has a negative effect on the quality of local government financial reports

This study established that internal control system inadequacies have a negative and substantial influence on the quality of local government financial reports, implying that the more faults in the internal control system, the worse the quality of local government financial reports.

The findings of this study are consistent with prior research by Irman and Suryati (2017) and Maabuat et al. (2016), which demonstrate that internal control system weaknesses have a detrimental impact on audit opinion (quality of financial statements). Similarly et al. (2017); Aditya and Surjono, (2017); Rizaldi and Roekhudin, (2018); Chodijah and Hidayah, (2018); Rahmawati, (2018); Haryono and Muhammad, (2018); Haryono et al. (2018); Saraswati et al. (2019); Ramdany, (2020) demonstrate that the internal control system has a positive and significant

Audit quality has a positive effect on the quality of local government financial reports

According to this study, audit quality has a positive and substantial influence on financial statement quality, which implies that the better the quality of the audit, the higher the quality of the financial statements, excellent audit quality tends to have good quality financial statements.

The findings of this study are consistent with the findings of DeFond and Zhang (2014), Tussiana et al. (2016), and Djanegara (2017), who found that audit quality had a beneficial influence on the quality of financial reports. A high-quality audit will be able to lessen the level of ambiguity around the financial statements presented by management. External auditors can carry out the management control mechanism, allowing management to publish financial reports that are reliable and free of fraudulent accounting practices (Murwaningsari, 2014). Problems such as fraud or corruption in government will occur if audit quality is poor. Audit quality is evident in the conclusions of high-quality auditors in the form of effective suggestions that the audited party may readily implement. The greater the number of recommendations that can be implemented, the higher the quality of local government financial reports (Setyaningrum et al. 2013). Recommendations on audit results must have an influence on improvements to the audited entity so that audit results may be used more effectively by stakeholders, particularly representative institutions and local governments.

Good Government Governance can moderate the negative influence of the internal control system weaknesses on the quality of local government financial reports

In this study, it is demonstrated that Good Government Governance may mitigate the detrimental impact of internal control system weaknesses on the quality of local government financial reports. This suggests that local governments with few internal control system deficiencies and strong governance produce higher-quality financial reports than local governments with few internal control system vulnerabilities and poor governance.

Good governance in government must be applied not only at the institutional level, such as local government, but also at the work unit level, such as in the organization of the government's internal supervisory apparatus and associated agencies (Pusdiklatwas BPKP, 2014). According to Fabio et al. (2016), the problem of corruption is closely related to good governance and effective anti-corruption efforts, especially in developing nations (Wells-Dang et al. 2015).

Good Government Governance can moderate the positive influence of audit quality on the quality of local government financial reports

According to the findings of this study, Good Government Governance can increase the influence of audit quality on the quality of financial reports. This suggests that local governments with high audit quality and strong governance produce higher-quality financial reports than local governments with high audit quality but bad governance. The outcomes of the external auditor's audit are the ultimate governance process carried out by the firm or organization within a specific time frame (McDaniel et al. 2002). The audit's quality will determine the assessment of the quality of the financial statements produced by the local government, where the government's internal supervisory apparatus also plays an important role in bridging the inspection process carried out by external auditors to the issuance of an action plan by the audited entity.

Auditors should be able to analyze and suggest improvements to public sector governance, risk management, and internal control systems. One of the Good Government Governance implementations is to have examiners with enough competence and professionalism, which can enhance the quality of local government financial reports. The application of Good Government Governance in a local government would enhance the audit quality and the financial reports issued.

IV. CONCLUSION

According to the findings of this study, efforts to enhance the quality of financial reports are the best way for local governments to improve the quality of public services to the community. The implication is that local governments must include the role of internal supervisory officers in an optimal and sustainable manner, as well as consider local government performance appraisal, including financial performance and performance of specific activities, to increase accountability and public trust. Some of the limitations of this study include the use of audit opinions to measure the quality of local government financial reports, which have several considerations of the quality aspects of financial reports regulated in government accounting standards; and the use of one principle, namely accountability, in the implementation of Good Government Governance. Many factors, such as organizational culture, the use of behavioral accounting, and management accounting, may still have a greater impact on the quality of local government financial reporting. Further research can be conducted using qualitative quality characteristics of other financial statements that are regulated in government accounting standards, such as predictive value aspects, timeliness aspects, and comparable aspects; and audit quality testing of the planning, implementation, and reporting processes.

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