

THE ROLE OF INTERNAL CONTROL UNITS IN MITIGATING FINANCIAL MISMANAGEMENT IN GOVERNMENT DEPARTMENTS



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ABSTRACT

The study explores how internal control units (ICUs) identify, assess, and manage risks related to public fund mismanagement. This study is grounded by control theory, which explains the function of internal control mechanisms to avert financial mismanagement. The study employed the purposive sampling method in sampling respondents. Using a quantitative cross-sectional survey of 150 respondents via interviewer-administered questionnaires, the study identifies relational and predictive factors preventing the curbing of financial mismanagement, such as the reoccurrence of risk associated with unauthorized, irregular, fruitless, and wasteful expenditure. Owing to the management failure to implement ICU recommendations. This research emphasizes the critical role of ICU in mitigating financial mismanagement in government departments, thereby improving public service delivery. The findings of this study call for evidence-based policy changes that prioritize implementation of ICU recommendations by management, independence of compliance units, and strategic leadership units. These changes are essential for mitigating financial mismanagement, enhancing service delivery, and strengthening public trust in government institutions.

Keywords: *Public Fund Mismanagement; Control Theory; Risk Management in Public; Finance, Mitigation; Government Department*

Received : 01-11-2025

Revised : 10-11-2025

Approved : 11-11-2025

Published : 13-11-2025



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Published by): Program Studi Manajemen, Universitas Nusa Cendana, Kupang – Indonesia.

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INTRODUCTION

Effective risk management is an integral aspect of maintaining the integrity and accountability of public financial administration (Wahhab, & Oshba, 024). ICUs play a crucial role in this framework, ensuring that internal controls are implemented to safeguard public resources by actively preventing and detecting irregularities (Gegeza, 2025). The role of ICUs in identifying, assessing, and managing risks associated with public fund mismanagement is increasingly relevant, especially given the ongoing challenges of financial misconduct and governance deficiencies observed across various government sectors (Shonhadji & Maulidi, 2020).

The proactive involvement of ICUs in risk management processes enhances financial oversight and compliance. For instance, Tretiak and Miedviedkova (2021) highlight systematic approaches for budget strategizing in the public finance system, which significantly reduce risks related to financial mismanagement. Similarly, Abah et al. (2019) emphasize the importance of enterprise risk management frameworks in public sector organizations, asserting that such frameworks are crucial for developing effective risk mitigation strategies. This emphasis aligns with findings which indicate that governance failures can lead to severe consequences, underscoring the need for robust internal controls (Mpouzika et al. (2018).

Moreover, the relationship between internal control systems and risk assessment is significant. Research by Umar et al. (2019) reveals that effective internal control systems positively influence risk assessment, thereby fostering better financial governance in the public sector. This relationship is particularly vital in contexts where financial crises, such as the COVID-19 pandemic, reveal vulnerabilities in existing financial frameworks and undermine public confidence (Srivastava, 2022). Additionally, findings by Elliott et al. (2021) suggest that a fragmented approach to public administration increases the potential for irregularities, reinforcing the necessity for cohesive internal controls within ICUs to mitigate risks effectively.

Furthermore, the operational strategies that ICUs employ to manage these risks vary widely. For example, Gibson (2022) discusses the relational risk management approach in public contracts, where understanding risk dynamics across contractual networks can significantly improve accountability and service delivery in the public sector. This approach underlines the notion that enhanced financial oversight not only mitigates risks but also improves the transparency and efficiency of public services. Moreover, as outlined by Ma et al. (2022) Public-Private Partnerships (PPPs) are increasingly utilized for infrastructure projects. They allow for shared risks and resources while ensuring that public funds are managed responsibly.

The main aim of this study is to examine the effectiveness of ICU in preventing and mitigating financial mismanagement within government departments. This study is significant for several reasons, namely, to promotes financial accountability- The findings will help government departments understand how effective ICU can enhance accountability and minimize misuse of public funds. Supports Good Governance- By highlighting the link between internal controls and financial discipline, the study contributes to efforts aimed at improving transparency and governance in the public sector. Lastly, Provides Policy Insights- The research outcomes can guide policymakers and internal auditors in designing or reforming internal control frameworks to prevent financial irregularities.

LITERATURE REVIEW AND RESEARCH FRAMEWORK

Financial Mismanagement in Government Departments

Financial mismanagement remains a pervasive issue within government departments, characterized by the inefficient, irregular, or unauthorized use of public funds, which ultimately undermines effective governance and service delivery (Gegeza, 2025). Such mismanagement often manifests through poor budgeting practices, fraudulent activities, and a lack of adherence to financial regulations, resulting in weak internal oversight mechanisms (Thokoa et al., 2022). In South Africa, the Auditor-General's reports frequently illuminate critical issues such as unauthorized expenditures and irregular procurement practices, compounded by a failure to implement audit recommendations effectively (Mabunda et al., 2023). These findings underscore the systemic nature of the problem, highlighting that many government institutions are entrenched in a cycle of financial impropriety, thereby complicating their operational effectiveness.

Moreover, the challenges stemming from poor financial controls and weak accountability systems create fertile ground for corruption, waste, and inefficiency (Mabunda et al., 2023). The literature identifies several exacerbating factors, including limited capacity and political interference, which significantly hinder the operational capabilities of government departments (Onwujekwe et al., 2019). In South Africa, municipalities like eThekweni illustrate these challenges vividly, where financial mismanagement has been compounded by ongoing requests for financial assistance due to irregular expenditures and a lack of skilled personnel (Mabunda et al., 2023). Furthermore, the political environment often obstructs effective governance and accountability, leading to an increase in mismanagement cases and a general lack of consequences for poor performance (Adeoye et al., 2024).

To combat financial mismanagement, a more robust risk management approach is essential. This could be achieved through the role of ICUs, which is focused on enhancing accountability and improve financial management within departments (Odhiambo & Maende, 2023). Existing studies indicate that strengthening internal audit frameworks is crucial in deterring financial mismanagement by promoting compliance with regulations and enhancing transparency (Okore et al., 2022). Government departments are encouraged not only to adopt such mechanisms but also to foster an organizational culture that prioritizes transparency and ethical behaviour at all levels of public financial management (Gamaliel & Ali, 2019). Ultimately, it is imperative that these departments adopt a proactive stance in improving their financial governance to enhance service delivery and build public trust (Alozie, 2020).

Managing the Risks of Public Fund Mismanagement

ICUs play a vital role in managing risks through effective internal control mechanisms, which include segregation of duties, authorization protocols, reconciliation processes, and routine audits (Bracci et al., (2021). These practices are essential, as highlighted by Committee of Sponsoring Organizations (COSO) of the Treadway Commission, which emphasizes the importance of a structured approach to risk management in organizational frameworks (Nolan et al., 2021). Furthermore, recent studies have shown that integrating effective internal controls can substantially mitigate financial mismanagement risks, particularly when coupled with strong ethical governance and leadership practices (Chudeau et al., 2025). Notably, Barac and Van Staden (2014) previously asserted that aligning proactive internal controls with leadership qualities can foster a climate of ethical responsibility, ultimately promoting improved compliance and financial integrity (Sekandarzad et al., 2025).

However, the implementation of these internal control activities is often hindered by challenges such as limited autonomy, external political influence, and resource constrictions (Anthon et al., 2023). Recent investigations reveal that, despite these barriers, institutions that prioritize and invest in their ICUs tend to witness enhancements in financial compliance and overall service delivery outcomes (Anthon et al., 2022). This correlation suggests that robust internal control frameworks not only mitigate risks associated with financial oversight but also improve organizational efficiency and accountability (Taner et al., 2024). For instance, findings from World Bank (2017) indicate a positive relationship between investments in internal controls and service delivery, supporting the argument that strengthened internal controls can lead to superior governance outcomes (Mäkinen et al., 2020).

Moreover, empirical evidence underscores that effective internal controls are linked to reduced financial losses in sectors such as government department, as demonstrated in Uganda's public sector (Chudeau et al., 2025). The study by Van Gansberghe (2005) revealed that enhanced internal controls led to significant improvements in budget execution and reduced instances of financial misappropriation (Mäkinen et al., 2020). These findings point to the critical necessity of implementing comprehensive internal control activities as both preventive mechanism against mismanagement and a facilitator of transparent operational practices within ICUs.

Thus, the collective insights from various studies illustrate a compelling narrative that effective risk management through well-structured internal control systems is crucial for the integrity and operational success of ICUs. By investing in these systems, the department can not only adhere to compliance norms but also promote a culture of accountability and ethical governance crucial for enduring departmental sustainability.

Impact of Weak ICUs on Financial Management and Service Delivery

Weak ICUs frequently struggle to detect or prevent irregular expenditure, leading to service delivery delays and an erosion of public trust (Mabunda et al., 2023). This issue is exacerbated by the lack of a risk-conscious culture within various governmental departments, which contributes to the persistence of audit findings and financial mismanagement (Annisa & Sampurna, 2024). The Auditor-General of South Africa (AGSA) has consistently reported that inadequate implementation of internal control measures is fundamentally linked to financial misgovernance within provincial and local government (Sumardjo & Jayanti, 2021). A correlation exists between the quality of financial reporting and public service quality; as indicated by Furqan et al. (2020), proper follow-up on audit recommendations can significantly enhance both outcomes.

Effective monitoring and feedback mechanisms are crucial; without them, recommended corrective actions often disregarded, resulting in non-compliance and further undermining service delivery in critical department such as Eastern Cape Department of Rural Development and Agrarian Reform (ECDRDAR) (Firmansyah et al., 2022). Studies illustrate that increasing transparency, and accountability can positively impact public trust, highlighting the dynamics between audit findings, local government performance, and public accountability (Warsono et al., 2023).

Moreover, the influence of local government characteristics—such as size and financial independence—on fiscal performance reinforces the need for effective audits and oversight (Lestari & Nurkhin, 2023). Poor fiscal conditions, often coupled with inadequate responses to audit findings, create environments conducive to recurrent financial irregularities and mismanagement (Yamin et al., 2022). A comprehensive

understanding of financial management dynamics is vital, as it ensures that financial reports reflect true and fair value, influencing public trust in governance (Nnadi et al., 2024).

Theoretical Framework: Control Theory

This study is underpinned by the control theory. Control Theory, which emerged from the realms of engineering and systems science, profoundly influences our understanding of various social and organizational systems (Vaz, & Espejo, 2017). This theory fundamentally posits those systems—irrespective of their nature—must incorporate mechanisms to monitor performance, compare it against established objectives, and initiate corrective actions when deviations are detected (Read, & Miller, 2023). Such frameworks are critical in various sectors, particularly in public financial management, where they facilitate the function of internal control mechanisms to avert financial mismanagement (Bosharo & Abuga, 2021)

In the context of public financial management, ICUs are pivotal. These units engage in systematic identification and assessment of potential risks that can lead to the misuse of public funds. For instance, when ICUs are effectively implemented, they significantly boost accountability within government departments, as highlighted in studies that assess internal control systems and their impact on financial accountability (Bosharo & Abuga, 2021). Furthermore, robust internal control systems contribute positively to transparency and the efficient allocation of resources, reflecting the core principles of control theory in public contexts (Antoniuk et al., 2021). By continuously monitoring financial practices against established standards, ICUs are not only helping to mitigate financial crises but also enhance the overall integrity of financial processes within public organizations (Mwombeki, 2023).

The integration of control theory into public financial management necessitates a thorough understanding of the existing financial frameworks. Recent research underscores the significance of internal control mechanisms in fostering financial stability in public sector organizations. Studies reveal that the presence of a strong internal audit function can lead to enhanced financial performance and accountability (Antoniuk et al., 2021), suggesting that a well-functioning ICU aligns closely with the principles proposed by control theory. Moreover, a focus on incorporating advanced financial information systems can further safeguard against mismanagement of public funds by ensuring accurate and timely reporting (Akidi et al., 2024).

The control theory does not only provide a valuable lens for analysing the functions of internal controls in public financial management but also emphasizes proactive approaches to mitigating risks associated with financial mismanagement. By embedding these principles within internal controls, public sector organizations can achieve higher levels of transparency and accountability, thereby fulfilling their obligations to society and contributing to the effective use of public resources.

METHOD

The study followed quantitative approach, and questionnaire was employed as data collection instrument. The ECDRDAR's headquarters and seven district offices served as the study's target population. The potential respondents were chosen using a purposive selection method. All respondents had to have worked for the ECDRDAR ICU and have at least two years of ICU work experience to be selected. One hundred and Fifty (150) ECDRDAR ICU employees constituted the sampled unit. When the researcher's selection criteria are poorly specified or some population features are ignored, this subjective

selection process may induce bias. To avoid biasness, the researcher adhered to criteria which was defined and to enhance data validity and reliability, pre-testing of the questionnaire was done.

Furthermore, because purposive selection selects individuals based on certain criteria, the sample may not reflect the larger population. As a result, findings from purposive sampling studies may be limited in their applicability beyond the selected sample. Nonetheless, it can be argued that this sample size represents the target population because it greatly surpasses the required minimum of 30 for a quantitative study (Eichler et al., 2018).

The study employed the Descriptive Statistics data analysis techniques to describe the level of agreement with the role of ICU that prevent financial mismanagement and Correlation Analysis to measure the relationship between the identified variables.

RESULT AND DISCUSSION

Data Analysis

To avoid bias in data collection, the researcher confirmed that respondents satisfied the set selection criteria. Following that, 150 interviewer-administered surveys were distributed to the identified sample, and 150 fully completed questionnaires were returned and collected for analysis the study attained 100% response rate. The data collected by the questionnaire instrument was analysed using SPSS software, and the results were presented as descriptive statistics.

Descriptive Sample Means

Three central tendency measures—median, mean, and standard deviation—were used to analyse the study's results. According to Gravetter and Wallnau (2013), the mean is typically used for ranking or prioritizing items, while the median represents the exact middle value. These central measures formed the basis of a five-point Likert scale, where a mean value of 3 indicated a neutral or "moderate" stance. A mean greater than 3 (i.e., 4 and above) signified agreement, while a mean below 3 indicated disagreement.

The mean scores for the five variables are summarized in Table 1.

Table 1
Prevention of Financial Mismanagement

	1	2	3	4	5	Total agreement
ICU identifies, assess, and recommend controls related to unauthorized expenditures risks	7%	3%	12%	31%	47%	78%
ICU identifies, assess, and recommend control related to irregular expenditures risks	4%	3%	12%	36%	45%	81%
ICU identifies, assess, and recommend control related to wasteful and fruitless expenditures risk	6%	5%	10%	33%	46%	79%
The management implement recommended corrective measures to prevent reoccurrence of risk	51%	10%	19%	8%	12%	20%

Source: Data analyzed by IBM SPSS statistics Version 30, 2025

Reliability and Validity of the results

Cronbach's Alpha was used to evaluate the survey's dependability. Data reliability, according to Morgan & Waring (2004), is making sure that the information gathered is precise, thorough, and pertinent to the idea under study. The degree to which various questionnaire variables consistently measure the same notion was assessed using Cronbach's Alpha. 90% dependability was shown by the survey instrument's internal consistency reliability score of 0.90. The reliability test results are presented in Table 2.

Table 2
Cronbach's Alpha Values for the Reliability Test

Constructs	Cronbach's Alpha	Cronbach's alpha based on standardized items
PFM	.929	.932

NOTE: PFM= Prevention of Financial Mismanagement

Source: Data analyzed by IBM SPSS statistics Version 30, 2025

Kerlinger and Lee (2000) state that a reliability test result of 0.60 or higher signifies an acceptable level of reliability. Based on this threshold, it was concluded that the data is considered reliable.

Correlation Analysis

A correlation analysis was performed to assess the validity of the survey results (Gowardipe et al., 2024). The Pearson correlation coefficient ("r") was used to examine the linear relationships within the data and to determine the statistical significance of the relationships between variables (Gowardipe et al., 2024). The construct analysed was the factors that leads to non-compliance of control activities, as presented in Table 3.

Table 3
Prevention of Financial Mismanagement

<i>Correlations</i>						
	Means	SDV	IARUE	IARIE	IRWFE	MIRCR
IARUE	4.08	1.166	1			
IARIE	4.14	1.018	.794*	1		
IRWFE	4.07	1.131	.788*	.876**	1	
MIRCR	4.35	.979	.623*	.652*	.589**	1

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

NOTE: IARUE= ICU identifies, assess, and recommend controls related to unauthorized expenditures risks; IARIE= ICU identifies, assess, and recommend control related to irregular expenditures risks; IRWFE = ICU identifies, assess, and recommend control related to wasteful and fruitless expenditures risk; MIRCR = The management implement recommended corrective measures to prevent reoccurrence of risk.

Source: Data analyzed by IBM SPSS statistics Version 30, 2025

Inter-item correlation analysis for the Factors leading to non-compliance with control activities have demonstrated a small to strong correlation at two significant levels, thus ($p= 0.05$) and ($p= 0.01$). On overall the Inter-item correlation analysis have shown a positive relationship, therefore the survey results were valid

Findings

The study revealed that ICU identifies, assess, and recommend controls to prevent unauthorized, irregular, wasteful and fruitless expenditures risks. However, the management fails to implement recommended corrective measures to prevent reoccurrence of risks. These findings have control theory, policy development and management implications.

Control Theory Implications

Control Theory posits that for a control system to function effectively, it must include: a set standard (goal or expected performance), the means of measuring actual performance, the mechanism for comparing actual performance with the standard (feedback), corrective action if deviations are detected (Vaz, & Espejo, 2017).

Breakdown in feedback loop: control theory emphasizes the importance of a feedback loop where identified deviations from desired outcomes trigger corrective actions (Read, & Miller, 2023). In this case, although the ICU fulfils its diagnostic and advisory roles by identifying and recommending corrective measures, the management's failure to implement these recommendations breaks the feedback loop. This limits the system's ability to self-correct, leading to the re-emergence of unauthorized, irregular, wasteful, and fruitless expenditures.

Lack of corrective action undermines control effectiveness: control theory posits that a control system is only effective if its outputs (e.g., recommendations) influence behaviour and result in desired changes (Vaz, & Espejo, 2017). The persistent non-implementation of ICU recommendations indicates that the control system lacks enforceability, thereby rendering the internal controls ineffective and exposing the department to recurring financial mismanagement.

Systemic control failure: a core tenet of control theory is that effective systems require active responses to identified risks (Bosharo & Abuga, 2021). Management's inaction reveals a systemic failure in the control environment—where controls exist in theory but are not supported or acted upon, indicating a disconnect between risk identification and risk mitigation processes.

Need for reinforcement mechanisms: control theory suggests that when control signals are ignored, reinforcement mechanisms (e.g., escalation, policy enforcement, oversight) should be triggered (Antoniuk et al., 2021). The absence of such mechanisms in the department reflects weak governance structures and a failure to escalate unaddressed risks to oversight bodies or higher-level authorities.

Organizational control culture deficiency: The theory implies that control effectiveness also relies on organizational behaviour and culture (Akidi et al., 2024). The recurring failure to act on ICU findings suggests a culture of complacency or resistance to internal accountability. This points to the need for cultural reform and leadership commitment to embed a proactive control culture.

Policy Development Implication

The findings of this study reveal a critical gap between the identification of financial risks by ICUs and the implementation of corrective measures by management. This misalignment presents significant policy implications that must be addressed to strengthen public financial management and accountability frameworks within government departments.

There is a need for the development and enforcement of mandatory implementation protocols. These should require management to act on ICU recommendations within specified timeframes and provide documented evidence of action taken. Such protocols must be embedded within departmental policies to prevent the recurrence of unauthorized, irregular, wasteful, and fruitless expenditures.

The policy revisions should be aimed at strengthening the institutional authority of ICUs. This could include granting ICUs the authority to escalate unresolved risks to oversight structures such as audit committees, internal audit units, or external auditors. Empowering ICUs through policy reform enhances their operational independence and ability to drive accountability.

The policy should introduce a monitoring and escalation framework that compels departments to track the status of ICU recommendations. This includes routine progress reporting and the formal escalation of unimplemented recommendations to senior management or relevant provincial/national treasury authorities.

Furthermore, policy should integrate ICU compliance into management performance assessments, thereby incentivizing responsible behaviour. Failure to act on ICU findings should carry consequences such as reputational penalties, warnings, or withholding of performance-based incentives. Additionally, oversight mechanisms should be strengthened through policy by requiring internal and external auditors to evaluate management's responsiveness to ICU recommendations as part of their annual audits. This will create a feedback loop that reinforces compliance and highlights persistent implementation failures.

Lastly, policies must include provisions for training and awareness campaigns aimed at building management's understanding of the role of ICUs and the importance of internal controls in safeguarding public resources. A policy-driven approach to capacity building is essential for shifting organisational culture and promoting proactive risk management.

Therefore, policy development efforts must be directed at bridging the gap between risk identification and response. This requires a combination of enforcement, oversight, and capacity-building measures that institutionalise the ICU's role in ensuring effective financial governance.

CONCLUSION AND SUGGESTION

This study examined the role of ICUs in identifying, assessing, and managing risks related to financial mismanagement in government departments. The findings revealed that while ICUs effectively perform their functions by detecting risks and recommending appropriate control measures, their efforts are frequently undermined by management's failure to implement the proposed corrective actions. This persistent gap between risk identification and risk response contributes to the continued occurrence of unauthorized, irregular, wasteful, and fruitless expenditures.

The study demonstrates that for internal control systems to be effective, there must be active engagement, commitment, and accountability from management. The implications drawn from control theory reveal a breakdown in the feedback and corrective action loop, rendering the ICU's efforts ineffective without management support. Policy and management reforms are therefore necessary to institutionalize the authority of ICUs, ensure the enforceability of their recommendations, and embed a culture of compliance and accountability within public institutions.

Based on the findings of this study, which revealed that ICUs effectively identify, assess, and recommend controls to mitigate unauthorized, irregular, wasteful, and

fruitless expenditures, yet the management often fails to implement the recommended corrective measures, further research is warranted. Future studies should explore the underlying factors that contribute to management's lack of responsiveness to ICU recommendations. This may include examining issues related to leadership commitment, organizational culture, accountability mechanisms, and resource constraints within government departments. Additionally, research could investigate the role of oversight bodies, such as audit committees and the Auditor-General, in enforcing compliance with internal control recommendations. Comparative studies between departments with high and low levels of implementation could also provide valuable insights into best practices that enhance the effectiveness of internal control systems. Such investigations would deepen understanding of how institutional and behavioural factors influence the success of internal control initiatives and contribute to improved financial management in the public sector.

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