Practice of ICT for Effective Implementation of Internal Control System and Internal Audit in the Context of Nepalese NGOs

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Abstract: Internal control system is an essential component required for an organization. This study examines the Information and communication technologies used for effective implementation of internal control system in the management of NGOs. It explores how ICT as a key component of internal control, has been implementing in operation of NGOs in Nepal. The data used are both primary and secondary data. The primary sources included questionnaire with 116 finance officers/manager of NGOs, and face-to-face in depth interviews with 20 different representative of NGOs and its stakeholders. The secondary sources include the review of the published journals and bulletins.

Key Words: Internal Control System, ICT, Internal Audit, NGO.

Introduction:

The technologies used in information and communication systems have changed operational mechanism of the NGOs. Technology has shown its impact on the internal control system and internal audit in the NGOs. The use of ICT as tool of internal control could be effective to identify fraudulent transactions [2]. The study focus to explore the practices of ICT on the effective implementation of internal control systems and its implication on internal audit of Nepalese NGO sector.

Literature Review:

The limited studies have been done on the study on ICT practices for internal control and internal audit in the country, and not been carried out in the context Nepalese NGOs. A sound ICT system provides a sure and guarantee medium of financial information delivery that covers the entire accounting cycle of the NGOs [1]. The literature shows that the proper management reporting system needs suitable information technology system [17].

Existing context of NGOs working in Nepal:

NGOs started operation in Nepal after 1950. Since then they are playing an increasingly important role in public service by helping to execute to the policies in Nepal. Social Welfare Council (SWC) is government body regulating NGOs in Nepal. The SWC is entrusted for the promotion, facilitation, coordination, monitoring and evaluation of the activities of the NGOs in Nepal [18]. NGO Federation of Nepal, which is composed of the representing members from NGOs, is helping to strengthening their capacity and monitoring NGOs closely in various aspects. SWC has registered 39,759 NGOs [19]. And NGO Federation of Nepal has 5,370 NGOs members under it [13].

Local and National NGOs exists in Nepal. National NGOs engage in development and humanitarian activities, but they are very diverse in both their aims and their activities. National NGOs are usually concerned with global, national and local issues. Local NGOs are usually only interested in specific local issue or a relatively small geographically defined area [4].

Internal Control System and COSO Model:

There are number of control models have influenced the practice of internal control worldwide, the COSO model is widely recognized standard against which organizations measure the effectiveness of their systems of internal control.
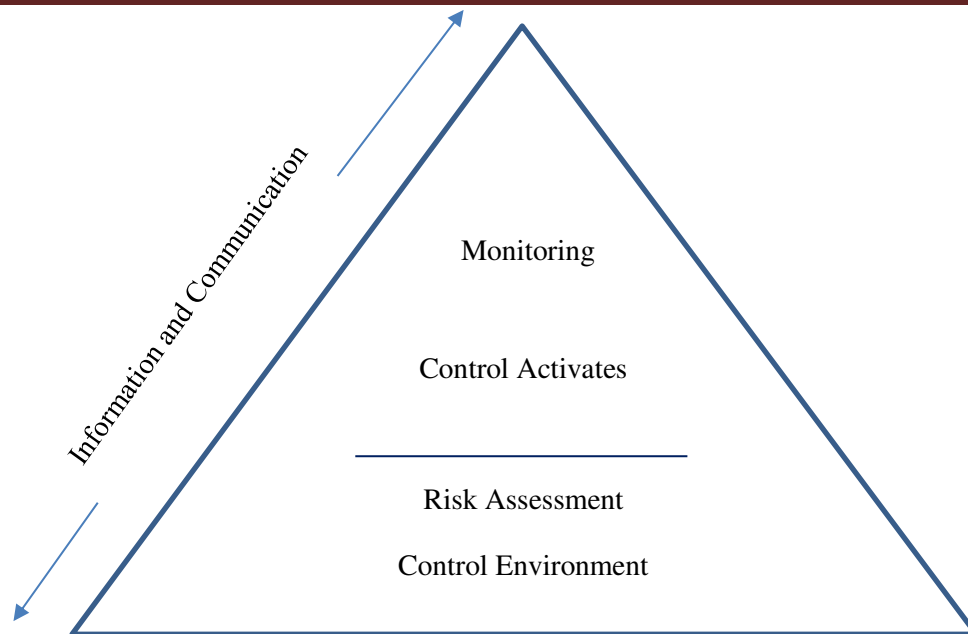
Figure 1: The COSO Model of Internal Control, Adopted from [16]

The COSO Model is composed of five interrelated components, graphically represented as a pyramid in above Figure 1. Normally, the base of the pyramid is the Control Environment, which includes integrity, ethical values, and competence, and NGO work environment. The next layer, the Risk Assessment includes mechanisms to identify, analyze, and manage risks to achieve the NGOs' objectives. The next layer is the Control Activities, it includes the policies and procedures to address the risks identified by management in the Risk Assessment level. The entire internal control process must be monitored and modified when the need arises, hence Monitoring appears at the top of the pyramid. Finally, Information and Communication, showed as the edges of the pyramid, represent the capture and transfer of data needed by the NGOs to control operations. These five components are not linear steps but, will influence another [6].

Information and Communication System as a key component of Internal Control System for control operations:
The information and communication as one of the internal control components of internal control system. The smooth flow of information and communication system within the organization is influenced by the working relationship within the organization.
The information and communication systems could range from sophisticated computer technology to simple staff meetings in order to support smooth flow of internal control system of any organizations [3]. The Information and communication systems within organization can be formal or informal. The NGOs has its own Information and communication channels to ensure that staff has access to the information they need to carry out the necessary controls within organization. The information systems has to be placed to ensure that all the relevant information is gathered reliably and at the right time, and distributed to the stakeholder in proper manner. The information and communication is also required for the NGOs staff to make them aware of its roles and responsibilities in terms of internal controls. The quality information and communication system enable organization to make the right decisions regarding organizational strategies and ensure organizational growth and development [1].

Use of ICT Support System for Internal Control and Internal Audit:
The ICT tools have been widely used in operation and control of organization activities worldwide. In a survey conducted by Price water house Coopers, it was found that the organizations are increasingly using ICT tools for internal control and internal audit. The ICT-based tools and techniques as being used

by Internal Auditors in effective internal control. The study found evidence which shows that the use of ICT for internal control has a positive impact on the reporting and operational independence of Internal Auditors [14]. ICT refer to all hardware and software technologies to achieve its organizational objectives. In Nepalese NGOs context, the use of ICT is new change in both local and national NGOs, the NGOs are aware that information technology provides a solid platform to process activates and to meet the organization objective. Simply, information and communication technology includes computer hardware, software, data, storage technology, and networks providing a portfolio of shared IT resources for the organization [12].

There are six main functions affected by the usage of ICT tools are shown in Figure 2 below.
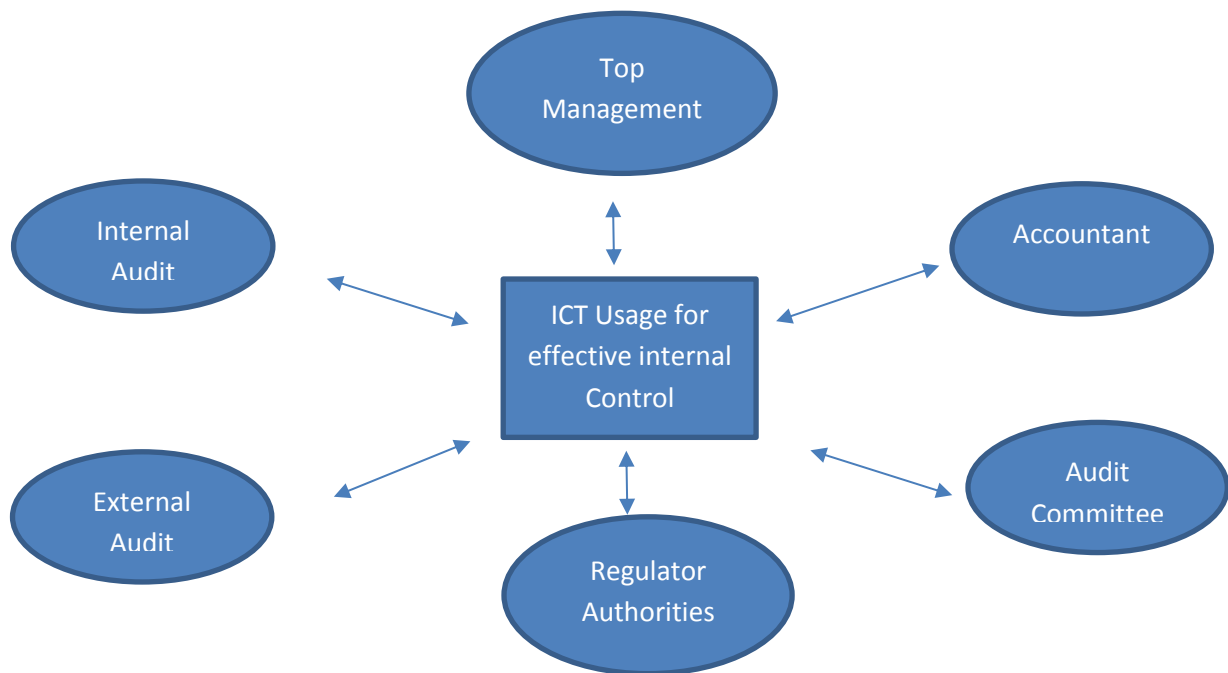

Figure 2: Functions affected by ICT Tools and Techniques Usage for Internal Control. Adopted from [1]

It is very clear that Internal Audit is most directly involved in internal control activities out of the six functions. Internal audit is part of the internal control system put in place by the management of an organization. It helps to management to ensure that the financial operations are correctly carried out according to the law and also in accordance with organizational policy. The use of ICT tools and techniques by internal auditors for internal control purposes is increasing globally because ICT tools and techniques are useful for internal control's task, efficiency and effectiveness [1].

According to the IIA (Institute of Internal Auditors) Performance Standard 2130 states that Internal Auditors have to perform internal audit to promote appropriate ethics and values within the organization, ensuring effective organizational performance management and accountability, effectively communicating risk and control information to management [9] and coordinate the activities and make the appropriate recommendations among the board member of organization for improving governance process [11]. This standard is also applicable for the Nepalese NGOs sector as well, as ICT tools help the organization for effectiveness of internal control system and internal audit.

Internal audit and forming and audit committee is also widely growing internal control practice in Nepal. The practice of forming an audit committee is good practice for recognized and addressed smooth internal control system. The audit committee is important to serve as an independent check on top management and to independently support to ensure quality internal control process [15]. It also determine the areas of control or influence of the internal audit function.

The formation of audit committee is a low cost solution for charitable and nonprofit making NGOs. The audit committee as essential functions for effectively monitor the NGO's financial reporting practices and evaluate management's competence. The trend of formulation of the audit committee has been seen as part of wider worldwide practices within the NGOs. The audit committees have precise role in order to have internal control mechanisms and to contribute in internal audit functions [20].

Research Method:

The primary data was collected using structured questionnaires. The study used a questionnaire containing both closed-ended and open-ended questions. The mixed design method was used in this study. In quantitative method, the data collected that the practices of internal controls by NGOs in their operations and use of ICT to support on the system has been measured. A questionnaire designed in the Likert scale was used to collect the data from the 116 finance representatives as respondents from the 116 NGOs. Likert scale questions were therefore used since they are appropriate, abide by the principles of validity, reliability, and consideration. In qualitative method, face-to-face in depth interviews with 20 different representative of NGOs including the key informant from SWC, NGOs' CEO and board members were also conducted. The Data was analyzed using Statistical Packages for Social Sciences (SPSS) computer package analyzed the degree to which internal controls was applied and level of ICT used by NGOs in Nepal. Secondary data was collected from library research, financial and management books, research reports and the internet.

Sampling Size:

The researcher has chosen those NGOs affiliated with both the associations within 2014/2015 while taking samples. The researcher has the reason behind shorting and choosing both affiliation is important for the researcher because those NGOs who wish to receive foreign or government funding should affiliate them with Social Welfare Council and NGO federation is affiliation helping NGO to strengthening their capacity and monitoring NGOs closely. Hence, after analysis over list of SWC and NGO Federation overall NGOs affiliation there are only 1741 has both affiliated with both association. Hence, the researcher has determined 1741 number of NGOs as research study population. Ten percent of this were taken as sample for enquiry and data collection, this way it seemed 171 NGOS. Out of which the researcher have received only 116 response from NGOs finance respondents

Reliability and Validity of data:

The Cronbach's Alpha was conducted to analysis the reliability of the questionnaire. The reliability analysis of SPSS has sufficient standard, the consistency is found in measuring the respondent responses as overall Cronbach's alpha of study is 0.929. The result for quantitative analysis has been verified with the research participant during qualitative analysis.

Result and Discussion:

This section examines descriptive analysis of the data collected of Nepalese NGOs. The data has been collected from the Nepalese National and Local NGOs. The researcher has taken data from 75 District of Nepal and included all 14 zones of Nepal with 116 respondents of finance representative of NGOs. There were 171 questionnaires have been distributed among Nepalese sample NGOs and
116 respondents of NGOs response.

Status of Organization	Frequency	Percentage
Local	53	45.7%
National	63	54.3%
Total	116	100.0%

Table 1: Status of NGOs

Source: Field Survey 2015

The response pattern of finance representatives of NGOs shown in above table 1 indicates that there are 45.7% local NGOs and 54.3% national NGOs sample for the study.

	Information and Communications System					Total
	not at all	somewhat small	neither small nor large	somewhat large	very large	
Local	1	3	10	28	10	52
National	1	1	12	36	13	63
Total	2	4	22	64	23	115

Table 2: Status of Organization and Information & Communication System Cross Tabulation
Source: Field Survey 2015   Missing =1

Table 2 consists the count of information and communication system which local and national NGOs follow within the organization. It shows that out of 52 (45% of total NGOs) local NGOs, 28 number of NGOs (54%) said they have somewhat large numbers of information and communication system within organization. Similarly, out of 63 (55% of total NGOs) national NGOs, 36 numbers of NGOs (57%) said they have somewhat large numbers of information and communication system within organization. Total 23 numbers of NGOs (20%) have very large information and communication system. In overall only 2 numbers of NGOs (2%) have not good information and communication system. The data reveal Nepalese NGOs have optimal level of information and communication system with in organization.

The representative of national NGOs stated that "the most of Nepalese NGOs have optimal information and communication system and have basic ICT practices the NGOs are using internet connection and e-mail communication basic networking technologies within organization. But ICT practices need to be improved for more accessibility". (Field Note: 15 March 2015)

To know the information and communication system based on the number of years NGOs working in Nepal, the cross tabulation has been done for further analysis.

How many years this organization working in Nepal	Information and Communications System					Total Count
	not at all	somewhat small	neither small nor large	somewhat large	very large	
Less than 4 Years	1	0	0	2	0	2
5-9 Years	0	0	5	12	2	19
10-14 Years	0	3	3	18	6	31
15-19 Years	0	1	5	13	4	23
Greater than 20	1	0	9	19	11	40
Total Years	2	4	22	64	23	115

Table 3: Number of years NGOs working in Nepal and Information and Communication System
Source: Field Survey 2015

The survey shows that the NGOs greater than 20 years working in has good information and communication system. There are total 40 NGOs who are working for more than 20 years in Nepal. Out of 40 NGOs on same group, 19 number of NGOs has somewhat large information and communication system. Similarly 11 number of NGOs out of 40 NGOs has very large information and communication system and 9 out of 40 NGOs has neither small nor large information nor communication system within organization.

While conducting in depth interview with NGOs representative during qualitative analysis, the representative stated that "The effective organizational information and communication system is highly depended on organizational working period how long NGOs working in Nepal. The organization who are working for many years usually is big and grown up NGOs, who has to involve many staff for various activities. It is very obvious that without effective information and communication system NGOs could not operationalize their work for longer period".
(Field Note: 13 Feb 2015)

Hence, analysis shows that effective and optimal information and communication system within NGOs has also based on number of NGOs working is Nepal.

Furthermore, Correlation between Number of years NGOs working in Nepal and Information and Communication is carried out the result of the same is following table in table 4, and is being followed by required explanations.

	Control Environment	Information and Communications	Control Activities	Monitoring	Risk Assessment
Mean	3.51	3.88	3.66	3.90	3.28
Std. Deviation	1.054	.860	.972	.977	1.128

Table 4: Correlations of Number of years NGOs working in Nepal and Information and Communication Source: Field Survey 2015   **. Correlation is significant at the 0.05 level (2-tailed).

		How many years this organization working in Nepal
Information and Communications System	Pearson Correlation	0.068**
	Sig. (2-tailed)	0.471
	N	115

Table 4 shows that there is positive correlation (.068), the value is greater than 0.05, information and communication with the number of year NGOs working in Nepal,
The researcher also verifies the result with SWC representative. The representative agreed that "the most of NGOs who are working continuously and from longer period in Nepal are good in information sharing and transparent. Without effective information and communication system within organization, NGOs can't maintain the level of transparency and information sharing to its stakeholders". (Field Note: 18 March 2015)
Hence, the analysis reveals that information and communication system is linked with the longer the working years of NGOs in Nepal.

NGOs	Annual Fiscal Year Audit			Total Count
	neither small nor large	somewhat large	very large	
Local	3	8	42	53
National	3	3	57	63
Total	6	11	99	116

Table 5: NGOs integrated component of internal control framework
Source: Field Survey 2015

Internal control framework consists of five integrated component. Table 5 shows descriptive statistical of internal control framework with five integrated component for the Nepalese NGOs.

The Committee of Sponsoring Organizations (COSO) report indicated that components of the internal control structure are control environment, risk assessment, information and communication, control activities, and monitoring [8]. According to COSO, these five internal control components should have within organization in order to conclude that internal control is effective [7]. Nepalese NGOs are following internal control components, study denotes NGOs has optimal level of effectiveness in their organizational internal control system. The mean values of each component have greater than 3.00 which indicate that Nepalese NGOs follows standard components of internal control system.

The organization follow standard element of internal control	Control Environment	Information and Communications	Control Activities	Monitoring	Risk Assessment
not at all	2.4	1.8	2.4	1.7	5.2
somewhat small	10.4	3.5	6.1	2.6	17.4
neither small nor large	32.2	19.1	28.7	27.8	31.3
somewhat large	37.4	55.7	46.1	38.3	33.9
very large	16.5	20.0	16.5	29.6	12.2
Total	100.0	100.0	100.0	100.0	100.0

Table 6: The standard elements of internal control system followed by Nepalese NGO

Source: Field Survey 2015

Above table 6 reveals, Nepalese NGOs have claimed and the respondents agreed somewhat largely that their organization follow standard element of internal control, such as they agreed 37.4% respondents believe they follow control environment, 55.7% respondents believe they follow Information and Communications, 46.4% respondents believe they follow Control Activities, 38.3% respondents believe they follow monitoring and 33.9% follow risk assessment with in organization. The analysis shows Nepalese NGOs are following all elements of internal control in optimal level.

The research participant of the NGO viewed "Our NGO is following internal control system and covering all internal control components as per donor and audit requirements, which is helping us to detect errors and give chance to verify the process of each organizational activities to achieve goals". – (Field Note, March 1, 2015)

The most of research participants are agreed that their NGOs try to follow all internal control components in various level but their key focus is to improve on implementation of all elements. The SWC representatives also agreed that "some Nepalese NGOs may not have fully implemented internal control system in line with COSO, they are following as per their organizational need". (Field Note: 18 March 2015)

The analysis has shown that Nepalese NGOs are following internal control components as per their organizational requirement.

Audit Practices on Nepalese NGOs:

NGOs	Annual Fiscal Year Audit			
	neither small nor large	somewhat large	very large	Total Count
Local	3	8	42	53
National	3	3	57	63
Total	6	11	99	116

Table 7: Status of Organization and Annual Fiscal Year Audit Cross tabulation

Source: Field Survey 2015

In table 7, all Nepalese NGOs is fulfilling statutory requirement of annual fiscal year audit. There are 99 numbers of NGOs who are fulfilling very large the requirement,11 numbers of NGOs who are somewhat large fulfilling the requirements and 6 numbers of NGOs who are fulfilling neither small nor large fulfilling statutory requirement of the annual fiscal year audit. Table 8 shows clearly that 42 numbers (79%) out of 53 local NGOs fulfil the annual audit requirement in very large and fully satisfactory level. Similarly, 57 (90%) out of 63 numbers of National NGOs fulfil the annual audit requirement in very large level. It shows, national NGOs are fulfilling very large, the requirement of annual audit requirement in comparatively local NGOs. SWC representative stated that "Nepalese NGOs should have compulsory submit their annual audit to SWC and District Administration Office for annual renewal. NGOs are accountable to shows their financial health on annual basis to continue the operation." (Field Note, March 15, 2015)

NGOs	not at all	somewhat small	neither small nor large	somewhat large	very large	Total Count
Local	4	1	7	12	29	53
National	8	3	12	18	22	63
Total	12	4	19	30	51	116

Table 8: Status of Organization and Internal Audit Cross tabulation

Source: Field Survey 2015

Table 8 shows internal audit practice of local and national NGOs working in Nepal. There are 4 numbers (i.e. 8%) of local NGOs, who is not using internal audit at all in overall 53 numbers of NGOs. Similarly 8 (i.e. 13%) numbers of national NGOs, who are not using internal audit at all out of 63 national NGOs. In overall 12 NGOs (i.e. 10%) of NGOs don't have internal audit system and remaining NGOs have various level of internal control system. There are 51 numbers (i.e. 44%) of NGOs out of 116 sample NGOs has very large and effective internal audit system.

A national NGO representative stated that "Our management depends on internal audit to proper, economic and effective use of resources. It also support us to examine and evaluate the reports on the adequacy of internal control. We use accounting software data, electronic database for our internal audit but we are not able to fully use the ICT tools for our internal audit." (Field Note, March 18, 2015)

Furthermore nation NGOs representative has added that "I believe that internal control and internal audit helps us to prevent corruption within our organization." (Field Note, March 18, 2015)

The representative of NGO Federation of Nepal has emphasized that "the output of NGOs internal audit has to support the management for control, to provide useful recommendation and effective decision interest in implementing them. Based on my knowledge and experience the Nepalese NGOs are week in implementation of audit recommendation." (Field Note: March 20, 2015)

The study response pattern indicates that, the most of Nepalese NGOs have established internal audit function in various levels, it helps the organization on management control and to review of the internal control system. The analysis reveals that Nepalese NGOs have given optimal priority on internal audit function to evaluate of financial and operating information systems and procedures to provide useful recommendations for improvements. The goal of internal audits is to assist the board and managers to investigate and reexamine any problems in internal controls and to judge operational results [12].

ICT Practices in Nepalese NGOs:

Almost all NGOs replied that they has internet connection and using e-mail communication within organization for basic ICT practices but there is limited internet accessibility. There are only 63% of NGOs having networking technologies and have ICT applications/systems. Basically, local NGOs are still underway in ICT and they still need to take a proactive approach to the use of ICTs because ICT directly affect the NGOs to increase the efficiency of internal management and service delivery [11].
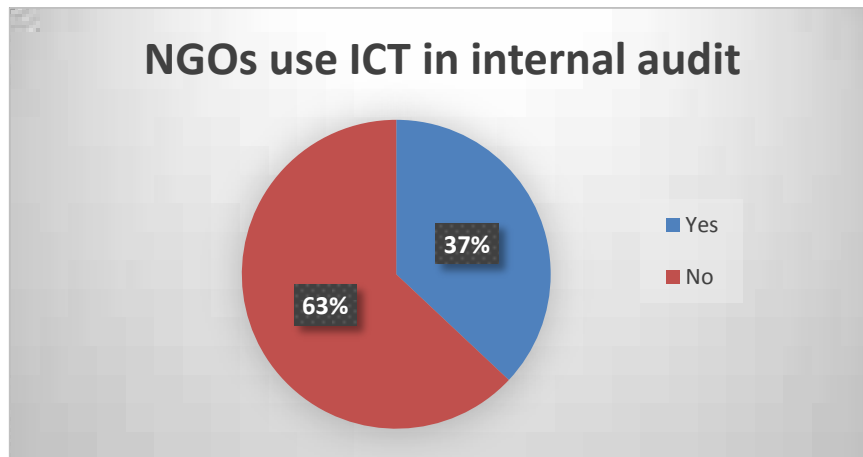
Figure 3. Nepalese NGOs use ICT in internal audit.

The survey shows that there is 37% Nepalese NGOs who are using ICT in their internal audit process and 63% of Nepalese NGOs don't use ICT in internal audit. In Nepalese NGOs, the internal audit process has evolved from the traditional manual audit of an accounting system to the methods of auditing with and through computers. The survey shows that Nepalese NGO sector still has not fully using ICT in internal audit process. According to one the local NGO representative board member stated "our internal audit process is due to lack of qualified ICT personnel and other reasons for not using because of high cost for ICT gadgets and maintenance cost, which is not possible for us to cover in long run. But we know ICT-based tools are effective in detecting electronic fraud and support for organizational goal."

The analysis shows NGOs representative and stakeholder are aware on important of use of ICT tools and know to them it supports on the organizational growth and support to the achievement the organizational goals and objectives but there is challenge to use ICT tools fully because of cost limitation ICT affordable for the NGOs are still low in context of Nepal. The study identified ICT as a strong factor impacting internal control for effective prevention and detection of electronic fraud [1].

The board members of national NGOs stated that "we are using accounting software and ICT tools for financial management and exploring several auditing application, which may help us to conduct real-time preparation, examination, and extraction of financial information. I think most of Nepalese NGOs still following traditional manual auditing". (Field Note: 20 March 2016).

ICTs can reengineer the non-profit sector as it can be viewed as an important tool to enhance efficiency and effectiveness in managing organizational operations and the service delivery process [5].

Summary and Conclusion:

The purpose of the study was to assess the information and communication technologies (ICTs) practices for effective implementation of internal control system and internal audit of NGOs in Nepal.

The analysis shows that Nepalese NGOs have following optimal of internal control system and its all components practice of internal control system to strengthens the risk management and reduces the frauds of an organization. Their main focus of internal control systems is maintaining accurate and reliable financial reports and reduces corruptions. The NGOs are expected to be more transparent and accountable to their stakeholders on their operations and activities including finance and accounting [5].

The findings of the study revealed that NGOs in Nepal are using information and communication system which is one of the key component of internal controls system to ensure that staff has access to the information they need to carry out the necessary controls in organizational activities. The analysis shows there are good information and communication system within those NGOs who are working continually working for longer period and number of working of NGOs in Nepal has positive correction with information and communication system.

The study also focuses on internal audit and ICT use in internal audit. In Nepalese NGOs, the study show the role of internal audit taken into consideration to prevent the misuse of funds and combat the high incidence of corruption. ALL Nepalese NGOs are not using ICT tools for internal audit, there is still need to The internal auditor are also responsible to perform tests of controls to determine the effectiveness of internal control structure, policies and procedures, which is only possible if NGOs have adequate internal control procedures exist within organization [9].

The financial representative of NGOs and NGOs various research participants have common perception that the sound ICT infrastructure fully support on the organizational growth, it supports to achieve the organizational goals and objectives. But Nepalese NGOs fully not able to implement ICT tools in practice. The finding also indicates that the national NGOs are using applicable ICT tools but most of local NGOs are not able to use the ICT tools because of high cost for ICT gadgets and maintenance cost.

ICTs provide new opportunities and at the same time poses challenges for NGOs, this study has not included misuse of information and communications technology (ICT) in NGOs sector of Nepal. The ICT environment is rapidly changing hence the misuse of ICT provide opportunities for financial gain for individual, for example the accounting systems can be manipulated by persons to commit fraud [10]. The study also does not assess, which extent Nepalese NGOs have promoted transparent and accountable operations driven by ICTs.

Future studies need to be focused on the risk of ICT misuse and identify prevention and detection methods and the impact of ICTs on NGOs transparency and accountability in operation could be next topics for the researchers.

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