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# Analysis Of The Application Of The Internal Control System In The Cash Disbursement Procedure For Security Costs Case study: Notary Office Hesti Sulisiati Bimasto, SH

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## Abstract

Internal control of cash disbursements is a process of comparing actual performance with what should be or is planned regarding cash receipt procedures. This research was conducted with the aim of finding out the effectiveness of the implementation of the internal control system for COSO-based cash disbursement procedures at the notary office Hesti Sulisiati Bimasto, SH in Jakarta. The method used in this research is qualitative. Data was obtained from the analysis and interpretation process in accordance with the theory discussed. Primary data was obtained through interviews with the finance department regarding the internal control system in the cash disbursement procedures carried out, while secondary data was obtained in existing form or data already owned by the agency such as invoices, receipts, financial reports and other documents related to cash receipt system. The results of the research reveal that the implementation of the internal control system in cash disbursement procedures at the notary office Hesti Sulisiati Bimasto, SH in Jakarta is still deviant. There are irregularities in the distribution of duties and responsibilities, as well as verification in cash disbursement procedures. Thus, by carrying out this research, it is hoped that the implementation of the internal control system at the notary office Hesti Sulisiati Bimasto, SH, especially the cash receipts accounting system, can be implemented and run well so that the company can achieve its goals.

## Keywords

Internal Control\_1; cashDistribution\_2; Effectiveness\_3; COSO\_

## 1. Introduction

Every company must do its business planning as well as possible, such as tax planning ( Rachmawati & Martani, 2017; Rachmawati & Martani, 2014; Rachmawati et al, 2019; Rachmawati et al, 2020; Soraya & Rachmawati, 2021; Rachmawati et al, 2023; Rachmawati et al, 2021), financial planning (Ramayanti et al, 2023; Maulidian et al, 2024) including budgeting (Wahyuni & Novita, 2021; Zamzami & Novita, 2021). Notary office is a unique organization, the internal control system must be able to accommodate it. This is unique because the notary office is an organization whose products are services related to people's lives regarding the existence of evidence in the event of engagements and various agreements between one legal subject and another, the main task of the notary himself is to create authentic data that is based on law, and there are also those who double as land deed making officials whose job is to make authentic deeds regarding legal actions on land. Therefore, a notary is a business that operates in a service sector where competition is not easy because it requires a high level of trust from the public to survive, therefore internal control must be able to accommodate this.

A company has internal controls that function as supervision and control in an effort to prevent errors. Apart from that, supervision within the company is also used to prevent fraud, transaction theft and other misuse,



35 because with the existence of an internal control system the company will achieve the goals that have been designed, such as creating a good control environment. By implementing a good internal control system, it is hoped that the organization can maintain its existence and carry out each activity effectively and efficiently so that the goals that have been set together can be achieved consistently (Florenca, 2020). Company management is required to form an appropriate organizational structure as a tool to help realize the structure. the company you want to achieve. According to Mulyadi (2017), a good internal control system requires that every cash disbursement be made by check, but if there are also cash disbursements that cannot be made by check because the amount is small, they are made using petty cash funds with an imprest system. In addition, to find out the condition of the current company can be seen from the company's financial information (Nurul. A, 2017). Reporting from Revelation (2020) Head of finance of textile company in Sleman Embezzled RP office money. 8,965,357,790. "The suspect embezzled Rp. 8,965,357,790.- the method was to embezzle some of the money from the company's check disbursement." In connection with this news, the suspect's crime took place from 2018 to 2019. His actions were only discovered after the company conducted an audit in February 2020.

47 The above phenomenon illustrates that the company does not have good internal cash control. One aspect of weak internal control over cash in the company can be seen from the time when the suspect embezzled money, namely the absence of audits carried out by the company on cash periodically and if seen from the method. The suspect who embezzled the company's cash indicated that the company did not reconcile cashed checks with those that had been deposited back into the company's account. The importance of controlling actions that can be taken by the company is by limiting employee behavior, this is done so that employees find it more difficult to do things that can harm the company (Fitria, 2020). According to Paul & Marshall (2016), control is a tool that can help leaders carry out their duties and functions. Business activities carried out by a company will be carried out smoothly and neatly if the company creates a good, effective and efficient system, so that it can assist in activities and supervision (Marshall B Romney, 2014).

12 In an effort to improve, direct, control and supervise various activities so that the company's goals can be achieved, this must be done using all company resources, which is known as internal control. Such that it has been mentioned by (Maharani, 2020) who states that good business management cannot be separated from the company's internal control system. A company's goals can be achieved if they are supported by good internal control, because internal control is a tool that helps the company in ensuring the achievement of the company's goals and objectives. Internal control consists of organizational structures, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies (Mulyadi, 2017). Thus, the definition of control above applies both to companies that manage their information manually, with bookkeeping machines, or with computers.

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5 Internal control is the use of all company resources to improve, direct, control and supervise activities to ensure the achievement of the goals of a business entity or company. (Maharani, 2020) states that good business management cannot be separated from the internal control system that a company has. A company's goals can be achieved if they are supported by good internal control, because internal control is a tool that helps the company in ensuring the achievement of the company's goals and objectives. In connection with the increasing number of problems regarding misuse and abuse of power in company operations, it is necessary to implement internal controls in cash disbursement procedures, so that objectives can be clearly identified, such as ensuring compliance with applicable laws and regulations and guaranteeing the accuracy of information. Internal control can also prevent fraud and misuse of assets, check the accuracy and reliability of accounting data (S. Warren, 2017)

59 Cash is the basis and medium of exchange for measuring and calculating items in the company. Cash as a current asset consists of coins, money, paper and available deposit funds at the bank (Kieso, 2017). Cash is classified as a vulnerable asset because in the process cash is easily transferred. In other words, this will carry a very high risk of manipulation such as misappropriation or even embezzlement of the company's cash which is quite large. To avoid this, it is necessary to implement a good internal control system for cash management in accordance with established procedures (Maharani, 2020)

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25 According to the Indonesian Accounting Association (IAI) in the statement of Financial Accounting Standards (PSAL) No. 2 2019 cash is a means of payment that is ready and free to use to finance the company's general activities (Indonesia, 2020). Good cash disbursement management requires planning and monitoring so that profit and non-profit organizations can control cash flow. According to Farida (2020), cash can be used as quickly as possible because it is liquid, receiving and disbursing it is very easy, so business people must be more careful in

choosing a treasurer or company finance department to handle cash (Farida, 2020). Apart from that, cash is a basic need for state and company operations.

Good management of cash disbursement procedures requires planning and monitoring so that profit and non-profit organizations can control cash inflow and outflow. According to Farida (2020), cash can be used as quickly as possible because it is liquid, receipts and expenditures are very easy, so business people must be more careful in choosing a treasurer or company finance department to handle cash. Apart from that, cash is a basic need for state and company operations (Farida, 2020). Cash is important because it is vulnerable to theft and can cause significant misstatements (Alvin A. Arens, 2017). Internal control over cash must be designed in such a way that the company's operations remain safe and protected. This protection aims to ensure that cash is not used for inappropriate things. Given its easily changed nature compared to other assets (Martani Dwi, 2016).

Cash is an important factor in supporting the smooth operation of a company, with its liquid nature it is easy to embezzle cash. Therefore, cash internal control is needed to separate existing parts such as recording and bookkeeping. Apart from that, there should be supervision over cash departments (Dinda Kama Dita, 2021). Likewise, the office of Notary and PPAT Hesti Sulistiati Bimasto, SH, should be able to use and implement internal controls. Cash disbursement procedures must be implemented effectively to prevent cash misuse. Therefore, an appropriate system is needed to monitor disbursement procedures, especially cash disbursements for security costs for the notary's office. This is also a problem that must be paid attention to by a company or organization, because in daily activities cash expenditure cannot be avoided (Devi, 2021). Organizations that implement an internal control system refer to organizations that have a clear organizational structure, division of functions and responsibilities, a good authority system for recording procedures, and have adequate resources. Good internal control will help reduce risks that occur within the company, especially in cash disbursement transactions. The success of an organization in carrying out operational activities tends to be measured by the success of the organization in achieving financial performance (Novita, 2020)

Some previous research regarding internal control which refers to the COSO framework, namely, regarding the internal control system for cash receipts and disbursements in various companies is as in the research of Riyan Pratama Heriyanto, (2020). The research results show that there are internal control weaknesses, namely there are no procedures and Written policy documents are lacking, information processing is still manual and there is no separation of duties and responsibilities. This creates a gap for irresponsible parties to manipulate data in financial transaction activities at Clinic X (Heriyanto, 2020). Nawang, Nedi Hendri and Sri Retnaning Rahayu, (2020) With research results showing that the implementation of the cash receipt and disbursement system at RSU Muhammadiyah is good, in accordance with general procedures and reflects good internal control. Cash receipt system from Inpatient payments, cash receipt system from the emergency department, because it is in accordance with the procedures carried out. Overall, RSU Muhammadiyah complies with the procedures carried out. Overall, RSU Muhammadiyah has fulfilled the elements of a cash receipt and disbursement information system.

Meanwhile, in this research, the research object will be taken, namely the office of Notary and PPAT Hesti Sulistiati Bimasto, SH as a profit organization which operates in the field of providing services and the aim of the company is to be able to provide services related to people's lives regarding the existence of evidence if this occurs, as well as various agreements between one legal subject and another. Internal control generally adopts the COSO (Committee of Sponsoring Organizations of the Treadway Commission) concept. COSO is a private organization founded in the United States in 1985. The aim of COSO is to conduct research on fraud in financial reporting COSO 2013, based on this the COSO conceptual framework can be used as a reference for developing internal control (Yulia et al, 2021). COSO has developed a general definition of controls, standards, and guidelines that companies can use to evaluate their control systems.

In this research, researchers will conduct an analysis of the implementation of the internal control system and the effectiveness of internal control, especially in the procedures for spending security costs at notary offices and PPAT Hesti Sulistiati Bimasto, SH. The basis of this research is COSO-based analysis, because COSO analysis is an analysis of the internal control system which is a reference for analysis of other internal control systems.

### 1.1 Objectives

1. To know and describe the application of internal control in the cash procedures for security costs at the Notary Office of Hesti Sulistiati Bimasto, SH.
2. Identify the effectiveness of internal control on cash disbursement procedures for notary office security costs Hesti Sulistiati Bimasto, SH.

- 7 3. Knowing the suitability of internal control in the cash disbursement procedure for security costs for the notary office of Hesti Sulitiati Bimasto, SH with the COSO-based internal control components.

## 2. Literature Review

18 Internal control is currently increasingly needed by every company that wants to achieve the company's goals effectively and efficiently. According to Mulyadi (2017), the internal control system consists of an organizational structure, methods and measures that are coordinated to monitor an organization's assets, check the accuracy and reliability of accounting data, encourage efficiency and comply with applicable policies. Employee performance information is prioritized to determine the quality of a company. (Martani, 2014)

20 According to Arens (2018), internal control is a process that is influenced by the board of commissioners and employees of other business units in order to gain adequate confidence regarding the achievement of objectives, the reliability of financial reporting, compliance with applicable laws and regulations, as well as increasing the effectiveness and efficiency of operations. . It can be said that internal control is a form of activity in the form of procedures that must be carried out to provide adequate confidence that the activities carried out do not deviate from what they should be. Internal control is also carried out within the company to direct company activities to comply with applicable terms and conditions

56 From this explanation, in order to be sure that the activities carried out do not deviate from what they should be, internal control needs to be implemented, where internal control is a form of activity in the form of procedures that must be carried out so that within the company every activity carried out can be in accordance with the rules and regulations. applicable and of course to reach the best point, at least close to the goal. Then, compliance with applicable laws and regulations means that internal control must be able to ensure that business activities or activities comply with existing standards and can increase compliance with applicable laws and regulations.

62 A well-designed internal control cannot be separated from the company's internal control system through 16 organizational structures, namely there is a distribution of functional responsibilities to organizational units that are formed to carry out the company's main activities, such as the separation of operational functions, storage functions and recording functions. This situation will certainly encourage companies to carry out internal control over cash management (Hendra et al, 2022). Based on the Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (2013) defines internal control as the influence of the board of directors, management entities and other personnel on every process that occurs and then arranged to obtain adequate confidence to meet the requirements regarding achievement objective.

### 2.1 Internal Control Objectives

23 As stated in the guidelines issued by COSO (*Committee of Sponsoring Organizations of the Treadway Commission*) in 2013, the objectives of internal control are as follows:

1 a. Operational Objectives

This objective relates to effectiveness and efficiency which are directly related to all entity operations including operational and financial performance goals and objectives as well as avoiding losses.

43 b. Reporting Objectives Reporting objectives relate to the preparation of reliable reports, both financial and non-financial reports as well as internal and external reporting.

31 c. Compliance Objectives Compliance objectives relate to the conformity between all activities in the organization with applicable legal provisions and policies.

### 2.2 COSO Internal Control Components

16 According to the Committee of Sponsoring Organizations of the Treadway Commission (2013) the components of internal control can be described as follows:

60 a. Control environment (*control environment*)

This control environment can be called the basis for other internal control components because the control environment reflects management's attitudes and actions regarding the importance of internal control in an organization. The control environment is an organizational culture that creates the foundation for effective internal control.

49 b. Risk assessment (*risk assessment*)

Risk assessment is the identification of analysis and risk management of an organization. A risk that has been identified can be analyzed so that actions can be estimated that can minimize the risk.

c. Control Procedures (control activities)

Control procedures are policies or procedures created to ensure the achievement of company goals and prevent fraud.

d. Supervision ( *Monitoring* )

Supervision is a process for assessing the quality of an organization's internal control performance.

Supervision is carried out to find deficiencies and improve the effectiveness of internal control.

e. Information and Communication ( *Information and Communication* )

Information is required from parties outside the company. Management can use this information to assess external standards. Communication involves providing a clear understanding of individual roles and responsibilities related to internal control over financial reporting.

### 2.3 Internal Control Principles

There are principles of internal control, these principles are designed to help organizations achieve their goals and protect company assets:

1. establishment of responsibility
2. separation of duties
3. Documentation procedures
4. physical, mechanical and electronic controls

### 2.4 Cash Disbursements

Soemono (2017) states that cash disbursement is a procedure designed to ensure that every expenditure has been approved and is an expenditure that is useful for company goals. The existence of a cash disbursement system can support the achievement of company goals. The definition of a cash disbursement accounting system according to Mulyadi (2017) is a record created to carry out disbursement activities either by check or by cash used for company activities. The cash disbursement cycle is a series of company business and operational activities in processing related data relating to the purchase and payment of goods and services Romney (2018). All activities related to cash disbursement must be carried out properly so that they can be accounted for. Mulyadi (2017) said that there are two main accounting systems used in implementing cash disbursements, namely cash disbursements using checks and cash disbursement using a petty cash fund system using cash.

These two systems can certainly make it easier for companies to manage matters related to the amount of cash expenditure that occurs and of course this will affect the profits received by the company. These profits are of course useful for the survival of the company and stakeholders such as managers, employees, investors, and so on. To avoid irregularities or errors regarding cash, of course the company must be able to manage the internal control system for cash disbursements well. To assist the directors and board of commissioners in selecting and managing assets, an effective internal control system is needed to ensure reliable financial and management reporting, increase compliance with applicable laws and regulations, and reduce the risk of losses and irregularities (Pangkey, 2021).

According to Devi (2021), the functions related to the cash disbursement system are as follows:

a. Functions that require cash

If a function requires cash expenditures (for example for purchasing services and for travel expenses), the function concerned submits a check request to the accounting function (accounts payable section).

b. Cash function

This function is responsible for filling out checks, requesting authority for checks, and sending checks to creditors via post or paying directly to creditors.

c. Accounting function

In the cash disbursement accounting system, the accounting function is responsible for recording cash disbursements involving expenses and inventories, recording cash disbursements involving expenses and inventories, recording cash disbursement transactions in the cash disbursement journal and creating cash out receipts which give authority to the cash function to issue checks for the amount stated in the document.

d. Internal inspection function

In the cash disbursement accounting system, this function is responsible for carrying out periodic cash calculations and matching the results of the calculations with the cash balance according to accounting records.

The documents used in cash disbursement by check are:

- a. Proof of cash out  
 This document functions as an order for cash disbursement to the cash desk in the amount stated in the document.
- b. Check  
 This document is used to order the bank to make a payment of a sum of money to the person or organization whose name is listed on the check.
- c. Check request (*check request*)  
 This document functions as a request from a function that requires cash disbursement to the accounting function to create proof of cash out.

No.	Research Title	Researcher (years)	Research result	Research result
1	Analysis of the Effectiveness of Internal Control of Cash Receipts and Disbursements (Case Study at Clinic X)	Riyan Pratama Heriyanto, Bunga Anisah Harared. (2020)	Examining the internal control system for cash disbursements	Shows that there are weaknesses in internal control, namely the absence of procedures and policies, written documents are lacking, information processing is still manual and there is no separation of duties and responsibilities. This creates a gap for irresponsible parties to manipulate data in financial transaction activities at clinic X
2	Evaluation of the Internal Control System (SPI) for Cash Management: Study at the Sheraton Mustika Yogyakarta Resort and Spa.	Prima Kaksita Asmarani, Prof. Dr. RA Supriyono., SU., Ak., CA.(2020).	Examining the COSO-based cash management internal control system.	If the internal control system for cash management at Sheraton Mustika Yogyakarta is adequate, there are still several things that need to be improved, one of which is that the company does not yet have a written flowchart reference related to cash receipt and disbursement procedures.
3	Analysis of the Internal Control System for Cash Receipts at Regional General Hospitals.	Nurfatin Fiqgiya, Irwansyah, Indah Suyoto Kurniawan (2020).	Examining COSO-based internal control, using interview techniques	There are some internal control systems for RSUD cash receipts that are not in accordance with the elements of the internal control system according to Mulyadi because there is a disclosure of duties that is not optimal.
4	Analysis of Revenue and Expenditure Accounting Information Systems	Riska Purnama Sari, Ahmad Jibrail (2021).	Examining internal control uses 3 main elements according to Mulyadi.	The internal control system at PDAM Batulanteh Sumbawa Regency can be considered effective, because the internal

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	on Internal Control at PDAM Batulanteh Sumbawa.			control system of PDAM Batulanteh Sumbawa Regency is largely in accordance with the elements of internal control based on Mulyadi's theory, so that the company's internal control is safe.
5	The Influence of the Use of Accounting Information Systems, Internal Control and Cash Accounting Systems on the Quality of Financial Reports at the Ponorogo Regency Notary / PPAT Office.	Feby Jatra Yoga Saputra, Khusnul Zulfa Wafirotin, Ika Farida Ulfa (2023)	The research object at the Notary's Office and PPAT is by examining internal control.	The use of accounting information systems has a significant influence on the quality of financial reports. Internal control has a significant effect on the quality of financial reports. The better the internal control, the better the quality of the financial reports.

### 3. Methods

The location of this research is located on Jln. Raya Duren Tiga NO. 101, South Jakarta, or more precisely the office of notary Hesti Sulistiati Bimasto, SH. This research was conducted in January 2024. The population of this research were subjects related to cash disbursement procedures for security costs for the notary's office which is part of the finance department, office leaders and all employees who work at the notary's office Hesti Sulistiati Bimasto, SH. The sample determination method used by researchers in this research was *purposive sampling*. This determining method is taking samples for a specific purpose by taking samples based on certain considerations (Sugiyono, 2018). The *proportional sampling* method was chosen to determine the internal sample

This research aims to adjust the target respondents' criteria to the phenomenon to be studied. Therefore, researchers determine certain criteria that must be met in this research, data collection methods were used in the form of document analysis, observation, questionnaires and interviews. In this research, the rules used are descriptive analysis with an approach using the thematic analysis method. The data sources used in this study are primary and secondary data. Primary data is power that refers to information obtained from the original or first source through observation, documentation, interviews and questionnaires so that the accuracy of the data can be accounted for and can be useful in this study. Meanwhile, secondary data is data that refers to information collected from sources that are already available using company documents (Novita, 2019)

Researchers collected the necessary data centrally, then scientifically described what happened and re-examined the collected data, regarding the procedures for disbursing cash for security costs at the notary's office Hesti Sulistiati Bimasto, SH. The research techniques used in this research are data reduction, analysis, data interpretation and triangulation. To bolster the validity, data from various sources were triangulated. This integrated approach provided a more holistic and well-rounded understanding, incorporating perspectives from both academia and industry (Ramayanti, 2024)

### 5. Results and Discussion

#### 5.1 Short Company Profile

Notary office Hesti Sulistiati Bimasto, SH, since its first operation in the field of legal services, has had experience of collaborating with various companies and individuals. The notary office of Hesti Sulistiati Bimasto,

SH also provides services for making authentic deeds regarding certain legal acts regarding acts certain laws regarding land rights or ownership rights to apartment units (PP No. 24, 2016).

### 5.2 Research Findings

The research findings contain an understanding of the background of business activities and information and general information regarding the research object. The aim is that the research can understand and carry out an analysis of the level of effectiveness of implementing internal control on cash disbursement procedures for security costs at the notary office Hesti Sulistiati Bimasto, SH which requires further analysis. The variables that will be discussed and also analyzed by researchers are how the internal control system is implemented for recording or documenting related to cash disbursements and how effective the implementation of internal control over cash for security costs is, as well as whether the procedures implemented to safeguard the Company's assets have been implemented. in accordance with internal controls.

### 5.3 Internal Control Evaluation With COSO 2013 Comparison

Evaluation of the internal control system for cash disbursement procedures for security costs for the office of Notary Hesti Sulistiati Bimasto, SH was carried out by comparing the implementation of internal control of cash disbursement procedures with internal control components based on the 2013 COSO framework with data taken from interviews, observations and documentation. during the research.

Tabel 1. Comparison of Internal Control of Cash Expenditure Procedures for Security Costs

Internal control variables	No	Criteria for Internal Control Principles According to COSO	Practices That Happen	Note
Control Environment	1	<b>Ethics and Integrity</b> : Management needs to provide clarity regarding the commitment to ethical and integrity values implemented by the company	In practice, there is an emphasis on norms/ethics, apart from that, the office leadership actively provides direction and motivation regarding the importance of ethical values and integrity, so that a feeling of mutual respect and respect for fellow employees is felt to be a sufficient indicator.	COSO compliant
	2	<b>Commitment to Competency</b> : There is a linear background to a particular position or position. There are definite parameters for skills and knowledge that need to be met for certain positions or jobs	The commitment to practical competence carried out by the Company is deemed sufficient, this assumption is based on the work position and educational background of each employee. And it is not uncommon for several employees to take part in training, which is an indicator that the company has and can improve the quality of its human resources.	COSO compliant
	3	<b>Determining the Authority and Responsibility Structure</b> : Management needs to understand its responsibilities and authority, which are of course limited in scope	There are still multiple positions, especially in the finance department, so the function of the finance department is only one person. According to the researcher, it is still understandable, because the notary's office is still medium scale when recruiting new human resources,	It is not in accordance with

			causing waste, especially in salary expenses, and what is done by the finance department can still be reasonable because the decision is still in the hands of the management for cash disbursement.	
	4	<b>Supervisory Responsibilities</b> : Management determines and reports on its authority and responsibilities with the supervision of the board	There is an inspection of documents, regular performance reporting in the finance section which is carried out by the assistant head of the office, but there is no official audit committee so that routine checks are still carried out by the notary's assistant as assistant head of the office, but having regular checks on a regular basis is enough. shows the supervisory responsibility carried out by the office leader.	It is not in accordance with
	5	<b>Accountability for the Internal Control System:</b> There is a culture of carrying out accountability for responsibility and authority for the company's internal control.	There has been no review of human resources and workload and then looking at it from two sides to avoid excessive workload on a position. Having bonuses and promotions for employees with good performance can stimulate company employees to improve the quality and accountability of the work they produce.	It is not in accordance with

Evaluation of the effectiveness of the recognition environment for cash disbursement procedures for security costs was carried out through a comparison between the internal control practices carried out by the Company on cash disbursement procedures for security costs with the control environment component criteria in the COSO framework. The internal control environment includes ethics and integrity. Commitment to competence, application of structure, authority, responsibility, supervisory responsibility and accountability for the internal control system. Evaluation of the effectiveness of the internal control system in the risk assessment component of cash disbursement procedures for security costs based on the 2013 COSO framework . Risk assessment is the Company's effort to carry out analysis, identification and evaluation. This component includes determining goals, identifying and analyzing risks, assessing fraud risk , identifying and analyzing significant changes

Table 2. Comparison of Internal Control of Cash Expenditure Procedures for Security Costs

Internal Control Variables	No	Criteria for Internal Control Principles According to Coso	Practices That Happen	Note
Risk Assessment	6	<b>Determining Goals</b> : There is a clear goal setting in order to identify and assess risks.	There are no written objectives yet outlined in the Company's vision and mission. related to the reporting purposes of the HSB notary office, audit activities to examine financial reports have not been carried out properly.	It is not in accordance with
	7	<b>Identifying and</b>	There is a notary assistant who is	COSO



		<b>Analyzing Risks:</b> Implementation of risk identification analysis of achievements and objectives. And carry out risk analysis as a basis for determining how to deal with risks.	responsible for developing human resources and obtaining the information needed to improve the performance of the financial department and other employees	compliant
	8	<b>Assessing Fraud Risk</b> : Prudence includes considering the risk of fraud	The practice of prudence when disbursing petty cash and large/bank cash is quite good, in terms of valid evidence that must be attached, but there have been no repeated checks carried out by different functions other than that there are details of the nominal cash outflow. However, the absence of a printed SOP document with limited steps sometimes creates bias.	It is not in accordance with
	9	<b>Identifying and Analyzing Significant Changes</b> : Carrying out identification and evaluation that can significantly affect the internal control system	There is no involvement of management in any company decisions. This is demonstrated by the absence of weekly management meetings, as well as the absence of a repair request form within a certain time period which aims to monitor and evaluate if it is felt that problems are still occurring.	It is not in accordance with

52 Evaluation of the effectiveness of the internal control system in the control activity component of cash disbursement procedures for notary office security costs, is carried out through a comparison between the practices that occur in cash disbursement procedures for notary office security costs with the principle criteria of control activities based on the 2013 COSO *framework* . Control activities are carried out to reduce or avoid existing risks in order to achieve organizational goals. The scope of recognition activities is developing control activities, establishing control over technology and referring to policies and procedures.

36 Evaluation of the effectiveness of the Internal Control System in the Information and Communication component of Operational Activity Cash Disbursement Procedures is carried out through a comparison between the practices that occur in Operational Activity Cash Disbursement Procedures with the Information and Communication Principle Criteria based on the 2013 *COSO Framework* . Information and Communication in the operational activity process is very important, because information and communication is a link between each component of the Internal Controlling System and Cash Disbursement in the organization, apart from connecting information and communication it is also useful as an important control tool, for example the use of documents can be used as a reference during evaluation. In order to create good information and control, the Information and Communication criteria components include the use of relevant communication, effective internal communication and effective external communication. The following is a comparison of the Criteria for Internal Control Principles According to COSO with the Practices that Occur in the Office of Notary Hesti Sulistiati Bimasto, SH:

6 Table 3. Comparison of Internal Control of Cash Expenditure Procedures for Security Costs

Internal Recognition Variables	No	Criteria for Internal Control Principles According to COSO	Practices That Happen	Note
Control Activities	10	<b>Developing Control Activities:</b> The organization develops control activities aimed at overcoming risks	Development of control activities is carried out by conducting regular evaluations with internal audits with a notary as head of the office	COSO compliant
	11	<b>Developing Control over Technology:</b> Use of information technology that can support general control activities in the company.	The HSB notary office still uses a manual system to record financial transactions, including cash disbursements for security fees. Currently the HSB notary office still uses a manual system to manage every cash disbursement. However, experiments are currently being carried out to use computerized systems in financial operations	It is not in accordance with
	12	<b>Referring to Policies and Procedures:</b> There is implementation of procedures based on the company's internal control policy	The policies and procedures that exist within the Company are not written down in the SOPs and there are no SOPs written down, let alone displayed. This also results in bias when requesting cash disbursements or the use of information and communication in company operations	It is not in accordance with

Evaluation of the effectiveness of the Internal Control System in the Supervision component of Operational Activity Cash Disbursement Procedures, is carried out through a comparison between the practices that occur in Operational Activity Cash Disbursement Procedures with the Supervision Principle Criteria based on the 2013 COSO Framework. Supervision/monitoring is carried out to provide a performance assessment for each component existing organizations, this monitoring process also involves evaluation and corrective action. The criteria for the Monitoring component in COSO include continuous and separate evaluation as well as evaluating the reporting of any weaknesses.

Table 4. Comparison of Internal Control of Cash Expenditure Procedures for Security Costs

Internal Recognition Variables	No	Criteria for Internal Control Principles According to COSO	Practices That Happen	Note
Information and Communication	14	<b>Using Relevant Communication:</b> Using communication that is based on supporting evidence to produce quality information for the company	Practices that occur in companies show the use of documents with document numbers arranged sequentially, the use of complete transaction document evidence, related parties can confirm if there are any irregularities, archival documents that can be reviewed if needed	COSO compliant
	15	<b>Effective Internal Communication:</b> Internal parties can create and use	After the author carried out extended observations, the author found that there was	COSO compliant

		quality information as an indicator of effective communication	an SOP for the use of communication media at the SHB notary office. This is an indication that the company's internal information and communication is effective because other employees know that there is an SOP document for the use of communication media.	
	15	<b>Effective External Communication</b> : Organizations can create and use quality information to external parties as an indicator of effective communication	With the use of evidence of attached documents (Notes, BTB, Purchase Invoices, etc.) which is very good, as well as the existence of an SOP that clearly regulates the communication media used, the notary's office has made overpayments to the building management.	COSO compliant

Internal Recognition Variables	No	Criteria for Internal Control Principles According to COSO	Practices That Happen	Note
Supervision	16	<b>Continuous and separate evaluation</b> : There are efforts to carry out continuous and/separate evaluations	Company evaluations have not been carried out properly, such as holding management review meetings, weekly performance reporting and weekly management meetings. Therefore, there were no operational problems, especially in cash disbursement procedures.	It is not in accordance with
	17	<b>Evaluating and Reporting Each Weakness</b> : There is corrective action for each	As the head of the office, he will carry out an evaluation and assess whether the obstacles occurred intentionally or unintentionally and submit the results of the assessment to be analyzed and discussed with the assistant secretary as the other party can receive input from other parties and understand him as a whole. Corrections can be carried out collaboratively and openly in order to obtain acceptable results.	COSO compliant

Based on the results of the comparison of triangulation of interview and observation data above, the following are the results of calculating the percentage of effectiveness obtained using the method proposed by (Arikunto, 2016):

Table. 5 percentage of effectiveness

No	COSO Components	Number	of	Number of COSO	Percentage	Information
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		Nonconformities	Basic Principles	(100%)	
1	Control Environment	3	5	40%	Application of Values Less Effective
2	Risk Assessment	3	4	25%	Acceptance of Values is Less Effective
3	Control Activities	2	3	67%	Effective application of Values
4	Information & Communication	0	3	100%	Very Effective Value Application
5	Supervision	1	2	50%	Acceptance of Values is Quite Effective
<b>Total</b>		<b>9</b>	<b>17</b>	<b>53%</b>	<b>Acceptance of Values is Quite Effective</b>

#### 5.4 Internal Control Evaluation Results with COSO Framework 2013 Comparison

In practice, it will be difficult for the components of the control environment to achieve effective practices without ethical values and integrity in each component of the organization. In every operational activity carried out by the Company, the management places emphasis on monitoring and assessing ethics, which the author knows from observations carried out during the research. Meanwhile, office leadership provides direction and motivation regarding the importance of ethical values and integrity, so that respect and respect arises for fellow employees.

In this way, in the practices carried out at the notary office Hesti Tulisati Bimasto, SH has implemented ethics and integrity **in accordance with the principles of the COSO internal control framework 2013** which is indicated by the practice of its operational activities, management has provided clarity regarding the commitment to ethical values and integrity implemented by the Hesti notary office. Sulistiati Bimasto, SH.

Based on observations and interviews, it was found that the notary's office had implemented a commitment to competency **in accordance with the COSO Internal control framework 2013 principles** , which was indicated by the existence of a linear background towards certain positions or positions.

There is no separation of *Finance* and *Accounting functions* . Based on these findings, it can be concluded that the office of Notary Hesti Sulistiati Bimasto, SH has not yet established structure, authority and responsibility **which is not in accordance with the principles of the 2013 COSO Internal Control Framework** which is indicated by the absence of separation of functions.

In terms of basic principles, the supervisory responsibility carried out on cash disbursement procedures is considered to be quite good, with the existence of an internal audit division which in the process is directly supervised by the head of the office, based on the findings above it can be concluded that the office of notary Hesti Sulistiati Bimasto, SH has carried out the implementation of supervisory responsibilities. **in accordance with the principles of the 2013 COSO internal control framework** which is indicated by management having determined and reported authority and responsibility with the supervision of office leadership.

The basic principle of Accountability for the Internal Control System implemented by the company can be evaluated from the policy of giving bonuses and promotions to employees whose performance is promising, carried out to motivate every human resource in the company to improve the quality and accountability of their work results, based on the findings obtained during interviews and observations, researchers found that the Company had implemented accountability for its *internal control system* **in accordance with the 2013 COSO internal control principles** .

Determining objectives is very important for the risk assessment component of the cash disbursement procedure, setting clear objectives can help the Company identify and analyze risks early. Based on the findings that

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researchers found in practice, determining goals was **not in accordance with the COSO internal control framework 2013 principles**.

Carrying out risk identification and analysis is a very vital basic principle for evaluating the Company's risk assessment components. The practice carried out by the notary office in identifying and analyzing risks can be seen from the duties and authority of the notary assistant who in practice has responsibility for developing human resources and obtaining the information needed to improve the performance of the financial department and other employees.

Based on the findings above, it can be concluded that the Company has implemented risk identification and analysis **in accordance with the COSO International Control Framework 2013 principles**. This is identified by the existence of a supervisory board for each financial transaction and activity.

Being careful about the risk of *fraud* is also an important part of the risk assessment component. In practice, at the notary office of Hesti Sulistiati Bimasto, SH, there is no printed SOP for cash disbursement stages. This can cause bias if left unchecked. Apart from that, there is no double checking by the supervisor, who is in charge and responsible for this inspection, namely the notary assistant is responsible.

Based on the findings above, it can be concluded that the Company has not implemented *fraud risk assessment* **in accordance with the principles of the COSO internal control framework 2013** which was identified by the absence of prudent practices in cash disbursements for security costs at the notary's office Hesti Sulistiati Bimasto, SH.

The basic principle is identifying and analyzing significant changes whose scope is still within the scope of risk assessment, but in practice the notary office Hesti Sulistiati Bimasto, SH has not implemented and applied this principle. with the absence of weekly management meetings, as well as the absence of any form of request for improvement within a certain time period which aims to monitor and evaluate if it is felt that there is still an obstacle. Based on the findings above, it can be concluded that the notary office Hesti Sulistiati Bimasto, SH has not implemented identifying and analyzing significant changes **that are not in accordance with the principles of the COSO internal control framework 2013** which were identified in the absence of evaluations that could significantly influence the internal control system. In cash disbursement procedures for security costs, the Company needs to develop control activities, this aims to ensure that the internal control system implemented by the Company can continue to follow the Company's developments, the main aim of which is to ensure that **the Company's wealth and the effectiveness of the Company's cash disbursement procedures can be maintained.**

## 6. Conclusion

Based on the discussion above, it can be concluded that in the cash disbursement procedure for security costs for the office of notary Hesti Sulistiati Bimasto, SH, the implementation of the internal control system is still **not effective**. It can be seen from the comparison of control activity components which obtained 53% with the criteria being quite effective, with an indication that it has been implemented properly. the principles of developing control activities and implementing control over technology are good, but there are still COSO principles of internal control that have not been implemented, such as the division of Finance and Accounting functions. There are also no existing policies and procedures within the Company, such as *flowcharts* of cash disbursement procedures, there are no written or printed SOPs, let alone displayed. This also results in bias when requesting cash disbursements or the use of information and communication in company operations. Notary office leaders can further strengthen and re-evaluate internal control, and also make the internal control system part of the strategic plan in achieving goals.

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