

UNDERSTANDING INADEQUATE INTERNAL CONTROL BARRIERS ON GOVERNMENT AGENCIES' OPERATIONS

Sara Trivari, Liberty University, United States

John R. Kuhn, Jr, Purdue Global University, United States

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Abstract: In the United States, many government agencies are impacted by operational, compliance, and financial reporting barriers in internal controls resulting in increasing material misstatements. It is the role of accountants and managers to implement and monitor the efficiency of operational, compliance, and financial reporting internal controls. This qualitative single case study used a flexible design in conjunction with a pragmatic approach to understand operational, compliance, and financial reporting internal control barriers in government agencies' operations, and to research how accountants and managers solved issues related to these barriers. The researcher collected data through interviews, surveys, and focus groups of over a sampling of 15 participants from the accounting team and senior management team at the Army Military Pay Office (AMPO), a mid-sized organization located in Ft. Sill, Oklahoma. Findings from the data analysis showed five emergent themes understaffed personnel, lack of training in internal controls, compliance issues with federal regulations over internal controls, issues with systems in internal controls, and oversight in internal controls. Recommendations based on findings were provided to support the research.

Keywords: material misstatements, internal controls, training, segregation of duties

Introduction

This single-case study was based on understanding the operational, compliance, and financial reporting internal control barriers at the AMPO. The research analyzed the different types of internal control found in government agency organizations and how operational, compliance, and financial reporting internal control barriers led to increased material misstatements. According to Lartey et al. (2020), there are three types of internal control procedures: detective, preventive, and corrective. Kim et al. (2022) added that any possible weaknesses in these internal control procedures could hinder an organization's administrative, selling, and general costs. Therefore, barriers in operational, compliance, and financial reporting internal controls negatively impacted the accounting process at the AMPO, leading to an increase in material misstatements and the organization's unsustainability (Kim et al., 2022). Nevertheless, the single-case study was based on qualitative data using a pragmatism approach with a flexible design to understand how operational, compliance, and financial reporting internal control barriers affected the accounting department of the AMPO and how the accounting team and senior management team solved weaknesses in internal controls. The entire research focused on three research questions:

RQ1: How can preventive controls influence government agencies' sustainability?

RQ2: What are the detective control barriers facing government agencies' facilities influencing their operations?

RQ3: What corrective control measures can be implemented to address barriers to internal controls?

The research was driven by the framework which included actors, theories, concepts, constructs, and variables. The two actors were the accounting and senior management team at the AMPO. In addition, the researcher used the agency theory and reliability theory to see how the actors solved the problems with operational, compliance, and financial reporting internal control barriers. Moreover, based on the application of the various concepts, constructs, and variables, such as the effectiveness of internal controls; impacts of internal controls on the AMPO's financial statements; accountants' responsibility for implementing internal control procedures; separation of duties; employees' training; and operational, compliance, and financial reporting control efficiency; the increase in material misstatements due to internal control barriers in operational, compliance, and financial reporting, and

internal control barriers at the Army Military Pay Office, the researcher determined if the organization was sustainable or not. Data were collected from 15 participants in the accounting team and senior management team at the AMPO through interviews, surveys, and focus groups and analyzed with NVivo to provide an answer to the research questions and literature review. Five themes emerged from data analyses, understaffed personnel, lack of training in internal controls, compliance with federal regulations in internal controls, systems in internal controls, and oversight of internal control.

Literature Review

The literature discussed the operational, compliance, and financial reporting internal control barriers in government agencies and how they influenced the accounting department based on reliability and agency theories. The main topics include the preventive, detective, and corrective internal control procedures used at government agencies' operations; the implications on the government agencies' accounting and senior management teams; and the possible improvements in internal control procedures that the government agencies can adopt. The conclusion of this chapter presented the possible gaps in the literature review and the possible material misstatements resulting from operational, compliance, and financial reporting internal control barriers in government agencies' operations.

Kim et al. (2022) stressed the importance of accountants and managers in implementing and monitoring internal controls' efficiency. Lartey et al. (2020) stated that detective internal controls are important to verify the validity of transactions and compliance practices. In addition, Frazer (2020) added that preventive internal controls are used to identify material misstatements from cash receipts and disbursement. Moreover, Choudhary et al. (2021) argued that immaterial errors could go undetected in financial statements, and corrective actions are necessary to rectify the errors and correct them. Traxler et al. (2020) conducted a study on organizations in the United States to understand the link between efficient internal controls and long-term sustainability. Findings from this study suggested that organizations that had efficient internal controls implemented and monitored had long-term sustainability and a better reputation than organizations that did not have strong internal controls implemented and monitored (Traxler et al., 2020).

In addition, the literature describes two major theories that organizations use to ensure the efficiency of operational, compliance, and financial reporting internal controls. The two theories described in this literature are the reliability and agency theories. According to Heng (2020), theories are used in qualitative research to explain a certain phenomenon in the real world that includes facts and hypotheses. Carnes (2019), Draeger and Lohwasser (2023), and Kang (2021) stated that the reliability theory describes the level of profitability regarding a specific procedure or control during a certain period, leading to the idea that operational, compliance, and financial reporting internal control procedures must be tested (by accountants and managers) to verify their effectiveness during that period. On the other hand, Raimo et al. (2021) and Vitolla et al. (2020) added that the agency theory is based on the idea that managers and accountants act on behalf of shareholders by aligning both sides' interests when disclosing financial information, meaning that the agency theory explains the rationality behind the decisions to disclose such information. The reliability theory and the agency theory are both linked to three specific concepts verifying the effectiveness of internal controls to guarantee sustainability, the effectiveness of internal controls impacting a company's financial statements, and the idea that accountants are responsible for implementing internal control procedures.

The Sarbanes-Oxley Act required public-held companies in the United States to verify the validity of their internal control procedures to ensure organizational sustainability (Eniola, 2020; Lartey et al., 2020; Sari et al., 2022; Su et al., 2022; Sudirman et al., 2021). Al-zoubi (2022) suggested that failing to verify the effectiveness of internal control procedures leads to inaccuracy of information in financial reporting, higher material misstatements in disclosures, and an increase in fraud cases, ultimately resulting in the unsustainability of the organization. Therefore, to verify the effectiveness of organizational, compliance, and financial reporting internal controls, an organization's accounting team and senior management team must follow some procedures (Janvrin et al., 2020). The Sarbanes-Oxley Act required year-end financial reporting and disclosures of operational, compliance, and financial reporting internal control procedures adopted by organizations (Crews & Wilson, 2021; Hwang et al., 2021; Krishnan et al., 2020). Therefore, Abed et al. (2022) and Renaldo et al. (2023) added that accountant professionals are responsible for putting together financial statements that contain accurate information regarding

earnings, earnings before interest tax, amortization, depreciation, expenses, and material changes in financial transactions. However, if an organization has inefficient financial reporting, organizational, and compliance internal control procedures, the chances that it will increase material misstatements in financial reporting are high (Kim et al., 2022; Zhang et al., 2022).

The literature discussed three constructs separation of duties, employee training, and operational, compliance, and financial reporting internal control efficiency. Barra et al. (2020), Handoyo & Bayunitri (2021), and Knisley et al. (2022) stated that the concept of segregation of duties is important for organizations because the process of implementing and monitoring preventive internal controls constantly changes over time, new regulations are introduced, new skills are required, and different time frames are needed. Choudhary et al. (2021) pursued a study based on mid-sized organizations in the United States having difficulty in implementing the segregation of duties as internal control. The study proved that organizations with weaknesses in the segregation of duties have an increase in material misstatements in their financial reporting (Choudhary et al., 2021).

The construct of employee training originated in the 1800s, with the introduction of industrial technology in organizations where the advances in technology were required to continuously perfect their employees' skills and to adapt to the new changes (Maity, 2019). Franklin et al. (2020), Kassem & Omoteso (2023), Kelly (2023), Kurelijusic & Metz (2023), Setyaningsih et al. (2021), and Treadwell (2021) highlighted the importance of accountants and managers being trained in inventory accounts, accounts receivable, and accounts payable to avoid an increase in material misstatements in financial reporting. Setyaningsih et al. (2021) added that medium-sized organizations should train their accountants on the different inventory valuation methods used by the organizations on inventory software and on the laws and regulations to record accounting inventories. Franklin (2020), and Kurelijusic and Metz (2023) suggested that employees should be trained in accounts receivable because accounts receivable are the main accounts to give a realistic idea of the organizations' current revenue amounts. On the other hand, Kelly (2023) and Treadwell (2021) added that employee training should be implemented on accounts payable as well because these accounts are designed to minimize errors in financial reporting.

The third construct is to achieve operational, compliance, and financial reporting internal control efficiency, organizations must use quarterly audits (Cox, 2023). The concept of audits was introduced in 2002 by the Sarbanes-Oxley Act, which required organizations in the United States to conduct annual audits on their financial statements (Cox, 2023; Janvrin et al., 2020; Park, 2023). Cassell et al. (2020), and Li et al. (2020) added that quarterly audits are necessary to detect material misstatements early and implement corrective measures. If audits are not conducted quarterly, it will be hard for accountants to monitor the efficiency of internal controls, leading to an increase in material misstatements in financial reporting (Cassell et al., 2020; Li et al., 2020). A construct supported by Government Audit standards, which require that auditors express an opinion over the effectiveness of internal controls on an organization's financial reporting and assess the reliability of confirmation responses in specific accounts, such as inventories, accounts receivable, and accounts payable in relevancy to materiality, possibly quarterly (GAO, 2024).

Moreover, the literature review discussed two important variables used in this qualitative single case study the increase in material misstatements due to internal control barriers in operational, compliance, and financial reporting (i.e., dependent variable), and internal control barriers at the Army Military Pay Office (AMPO) (i.e., independent variable). Andrade (2024) and Barroga et al. (2023) noted that the independent variable is used in qualitative research to predict the dependent variable and its effects. Ansari et al. (2021) and Brown (2023) added that the mathematical value of an independent variable is known before collecting and analyzing the data contrary to the dependent variable, meaning that the independent variable does not depend on other variables. The independent variables for this single-case study were the operational, compliance, and financial reporting internal control barriers at the AMPO. This type of independent variable is considered an active or manipulated independent variable because one level of the variable is given to a specific group of individuals during a specific period (Morgan et al., 2020). Prior studies have shown how the independent variable predicted the increase in material misstatements (i.e., dependent variable).

Reductions of Gaps in Literature

According to the literature review, prior studies have been conducted on the weaknesses of internal controls in government agencies' operations (Lartey et al., 2020). However, this single-case study took into consideration another perspective related to operational, compliance, and financial reporting internal control barriers only at the AMPO. The AMPO is a mid-size organization located in Oklahoma showing issues with internal control barriers. In addition, this single-case study focused on reducing the gaps in a literature review by understanding the weaknesses of internal controls related to the accounting sector at the AMPO, resulting in material misstatements.

Research's Assumptions, Limitations, Delimitations

This qualitative single case study takes into consideration the researcher's assumptions, limitations, and delimitations, limitations. The researcher considered three assumptions: a positive relationship between internal control barriers and an increase in material misstatements, the accounting team being versed in internal control barriers, and good communication between the accounting team and the senior management team. In terms of limitations, the research is limited to the area of Oklahoma, the Army Military Pay Office, and a single mid-sized organization. Also, the research presents delimitations as well, such as being limited to certain types of internal controls, just focusing on the accounting team and senior management team at the Army Military Pay Office, and focusing only on agency and reliability theory. Nevertheless, this single-case study reduced the gaps in a literature review by understanding the business practices of implementing internal controls in government agencies' organizations. In particular, the AMPO is a mid-size organization located in Oklahoma showing issues with internal control barriers.

Anticipated and Discovered Themes

This literature review explored different anticipated themes, like weaknesses in operational, compliance, and financial reporting internal controls; personnel interventions over monitoring and implementing internal controls; the link between reliability theory and the agency theory with efficient operational, compliance, and financial reporting internal controls; a subsequent decrease in material misstatements, efficient operational, compliance, and financial reporting internal controls; a subsequent higher level of sustainability for an organization by decreasing material misstatements; and the lack of resources. However, findings from data analyses showed five emergent discovered themes understaffed personnel, lack of training in internal controls, compliance issues with federal regulations over internal controls, issues with systems in internal controls, and oversight in internal controls.

Data and Methodology

The specific problem addressed by this qualitative single-case study is the possible lack of internal control barriers (e.g., operational, compliance, and financial reporting) within the AMPO, resulting in the potential increase of material misstatements. This study was a qualitative study conducted with the pragmatism research paradigm adopting a flexible design in a single-case study. Tamminen et al. (2021) stated that using a flexible design in this case study allowed for rearranging the data in a way that adjusted to the scope of the research. A flexible design was necessary for this qualitative, single-case study because the researcher needed flexibility for the researcher in collecting as much data as needed for as many participants as needed to achieve full data saturation. Before collecting data, the researcher met with the Director of the AMPO to ask permission to conduct research. After permission was obtained, the researcher sought the Institutional Review Board (IRB) permission to conduct research. Only when permission was obtained, the researcher met back with the Director of the AMPO, who gave access to the employees for research. A series of consent forms were given to employees to obtain permission regarding their participation in the study. After permission was granted, the data collection plan started.

The researcher used two qualitative methods to collect data; interviews and focus groups, and one quantitative method, survey. These three methods were necessary for data triangulation. According to Bans-Akutey and Tiimub (2021), data triangulation is the first aspect of qualitative research, where data are collected from multiple sources to help reach accurate answers to the research. The researcher conducted interviews in person in a separate room with each participant to ensure the privacy of the participants and consisted of 17 open-ended questions for each participant. Each interview was recorded and transcribed through Microsoft Teams. A total of

15 participants from the organization's accounting and senior management departments participated in the interviews. The accountants needed to have at least 3 years of experience with the AMPO, while the senior managers needed to have at least 5 years of experience with the AMPO. All participants needed to be 18+ years of age.

As a second method of triangulation, the researcher collected additional data by using focus groups from a selected group of participants who engaged in the interviews (four participants). Focus groups were conducted and transcribed via Microsoft Teams and consisted of six open-ended questions. Focus groups were necessary to ensure the validity of the data collected by preparing similar questions to the interview questions and seeing if participants would provide the same answer for data triangulation purposes. Lastly, the researcher used surveys as a quantitative method for data triangulation. Surveys were prepared through SurveyMonkey and consisted of nine open-ended questions to distribute to the senior management team and accounting team of the organization. The participants needed to be 18+ years of age and have been employed for 5 years or 3 years with the organization. After the surveys were completed, the researcher compared data with interviews and focus groups and used NVivo to analyze data.

Results and Discussion

The researcher used NVivo to organize and analyze data. NVivo allowed the researcher to create a chart for each emergent theme and to connect the data collected pertinent to that specific theme. After emerging themes had been identified, the researcher labeled these themes with codes through NVivo. Each emerging theme was relevant to a research question, and each emergent theme was coded based on identifying data similar to each other, finding patterns in different data that carry the same meaning, and creating topics to explain how data answered the research questions. After the data were coded, the researcher interpreted the data by looking at similar patterns and themes obtained from the data analysis to find out their meanings. The researcher used data interpretations to explain the meaning of findings about the research questions and literature review. During this phase, the researcher assessed whether the findings confirm the anticipated themes in the research or whether new findings arise from the interpretation of results. After analyzing all data, the researcher used a code identifier to protect privacy from Participant 1 to Participant 15 (P1 to P15). Five themes emerged from the data analysis understaffed personnel, lack of training in internal controls, compliance issues with federal regulations over internal controls, issues with systems in internal controls, and oversight in internal controls. Each theme answered the three research questions, supported the research problem, aligned with the research framework and literature review, discussed the anticipated themes, and contained direct quotes from participants to offer credibility to the research. Each one of these themes presented various subthemes. Most of these themes and subthemes confirmed the anticipated findings of the research.

The first theme "Understaffed personnel" resulted from a lack of funding and waiting time to obtain security clearance. Theme 1 supported the research problem, which focused on understanding operational, compliance, and financial reporting barriers in government agencies' operations. Also, theme 1 answered to research question (RQ1), how can preventive controls influence government agencies' sustainability? In addition, theme 1 touched on two concepts used in the research framework: effectiveness in internal controls, the agency theory, and the roles of accountants and managers in implementing and monitoring preventive internal controls. When it came to the literature review, theme 1, discussed the importance of the role of accountants in monitoring the effectiveness of operational, compliance, and financial internal controls. Lastly, the first theme agreed with the anticipated theme of inefficient operational, compliance, and financial reporting internal controls increasing material misstatements.

The second theme that emerged from the data analysis was "lack of training". Lack of training helped the researcher understand the research problem of operational, compliance, and financial barriers on government agencies' operations. Theme 2 answered research question 3 (RQ3), what corrective control measures can be implemented to address barriers to internal controls? Also, theme 2 used concepts discussed in the literature review and the research framework such as employee training, verifying the effectiveness of internal controls to guarantee sustainability, and accountants being responsible for monitoring internal controls. This theme agreed with the anticipated lack of resources indicating that organizations that failed to implement enough financial resources in internal controls increased material misstatements in financial reporting.

The third theme that emerged from data analysis was “Compliance with federal regulations in internal controls”. This third theme presented four elements of internal controls: segregation of duties, the confirmation process, verification of validity of transactions, and quarterly audits. Because four different elements emerged from the third theme, this theme answered all three of the research questions. Research question 1 (RQ1), how can preventive controls influence government agencies’ sustainability, research question 2 (RQ2), what are the detective control barriers facing government agencies’ facilities influencing their operations, and research question 3 (RQ3) what corrective control measures can be implemented to address barriers to internal controls. Theme 3 touched on many concepts and constructs in the research framework and literature review like segregation of duties, quarterly audits, agency theory, reliability theory, accountants and managers monitoring internal controls, accountants and managers being responsible for implementing efficient operational, compliance, and financial reporting internal controls, and GAO. Also, theme 3 agreed with the anticipated theme of inefficiency in operational, compliance, and financial reporting internal controls increasing material misstatements.

The fourth theme that emerged from the findings was “Issues with systems in internal controls”. This theme helped the researcher to clarify the research problem based on understanding operational, compliance, and financial reporting barriers to government agencies’ operations. Issues with systems in internal controls are a barrier to detective and corrective internal controls. Therefore, theme 4 answered to research question 2 (RQ2), what are the detective control barriers facing government agencies’ facilities influencing their operations, and research question 3 (RQ3) what corrective control measures can be implemented to address barriers to internal controls? Also, some elements emerged from the fourth theme such as systems interoperability, delays in processing transactions, and unwillingness of personnel to adapt to technology changes. These themes touched on themes from the research framework and literature review such as the importance of adapting to technology to minimize material misstatements in financial reporting and the roles of managers and accountants in implementing and monitoring internal controls. This theme found root in the anticipated theme based on inefficient internal controls and increased material misstatements.

The fifth theme that emerged from data analysis was “Oversight in internal controls”. This theme helped the research problem understand operational, compliance, and financial reporting barriers to government agencies’ operations. From this fifth theme, three elements emerged evaluating risks in internal controls, improving internal controls, and monitoring internal controls. This theme answered all three research questions. Research question 1 (RQ1), how can preventive controls influence government agencies’ sustainability, research question 2 (RQ2), what are the detective control barriers facing government agencies’ facilities influencing their operations, and research question 3 (RQ3) what corrective control measures can be implemented to address barriers to internal controls. Also, theme 5 touched on topics discussed in the literature review such as the accuracy of transactions and the COSO framework, and discussed elements of the research framework such as segregation of duties, employee training, and agency theory.

Discussion of Themes Discovered

The main issue that emerged from the findings was the presence of operational, compliance, and financial reporting internal control barriers at the AMPO. Data analysis showed that these barriers were the fruit of inefficient preventive, detective, and corrective internal control procedures implemented and monitored by accountants and senior managers within the organization. Theme 1 “Understaffed personnel” demonstrated that the AMPO faced issues with having enough accountants and managers to ensure the organization's sustainability. Such an issue was a result of a lack of funding and waiting time for security clearance. Unfortunately, the AMPO cannot solve the issue of lack of funding and waiting time for security clearance because these problems depend on the government itself. However, to ensure that the AMPO can be sustainable in preventive internal controls, the organization can make sure that all employees know how to do risk assessments over internal controls on segregation of duties, authorization of transactions, validity of transactions, and budgetary plan. Also, the AMPO can ensure that the resources they have go towards hiring new personnel.

The second theme was “Lack of training” which showed that the AMPO failed to implement standardized training internally for all employees, in particular the RMIC training. According to data analysis, training at the AMPO could not have been implemented due to a lack of financial resources and a lack of time. Also, data analyses showed that some employees were unaware of the training in internal controls that the AMPO offered.

Moving forward, from fiscal year 2025, the AMPO wants to make RMIC mandatory for all employees. From the data analysis, theme 3 “Compliance with federal regulations in internal controls” was a result of the organization's failure to follow GAO guidelines, AR-11-2 guidelines, the Sarbanes-Oxley Act guidelines on segregation of duties, the confirmation process, verification of the validity of transactions, and quarterly audits. After failing the annual audit, the AMPO decided to implement for fiscal year 2025, mandatory quarterly audits, an Enterprise Management program, a Continuity Management Program, and standardization in internal control procedures.

In addition, theme 4 “Systems in internal controls” demonstrated that the AMPO faced issues with systems interoperability, delays in processing transactions, and unwillingness of employees to adapt to new technological changes. To solve this issue, the AMPO will introduce Master Data Management to help with systems interoperability in internal controls. Lastly, theme 5 “Oversight in internal controls” showed that the AMPO lacked in properly evaluating, implementing, and monitoring efficient internal controls mostly due to employees' lack of training on internal controls. The AMPO will solve this issue by asking the employees to follow the COSO Framework, the Enterprise Resource Management, and the Continuous Monitoring Program.

Recommendations

Results from findings suggested that there are implementation strategies that government organizations should implement to ensure the efficiency of operational, compliance, and financial reporting internal controls. According to Al-zoubi (2022), an organization should always allocate enough funding to hire enough skilled personnel in internal controls to help verify the effectiveness of internal control procedures leading to the inaccuracy of information in financial reporting, to avoid the increase in fraud cases, ultimately resulting in the unsustainability of the organization. Therefore, the AMPO should have enough funding to hire enough skilled personnel. Also, government agencies should have enough funding and design time to train all employees quarterly or semi-annually in internal controls. According to GAO (2024), training is necessary to educate accountants and managers on the correct procedures to implement and monitor internal controls and prevent material misstatements in financial reporting.

In addition, a potential implementation strategy that government organizations should use is to make sure that each employee is implementing and monitoring internal control procedures in compliance with federal regulations. Janvrin et al. (2020) stated that this can be easily done by verifying the guidelines included in the Sarbanes-Oxley Act regarding implementing internal controls, conducting monthly reconciliation of financial transactions according to AR 11-2, reviewing inventories, assessing the effectiveness of the current internal control procedures, reviewing journal transactions and complex revenue accounts, checking for irregularities in financial reporting, and checking the efficiency of daily operations. Also, organizations must implement more controls over systems interoperability in internal controls to avoid delays in information. Maity (2019) stated that technology is required to continuously perfect their employees' skills and to adapt to new changes. However, if technology is defective, operational, compliance, and financial reporting internal controls cannot be efficient. Therefore, government agencies must ensure technology functionality before implementing it. Lastly, ensure oversight of internal controls, government agencies should implement quarterly audits. According to Belina (2022), quarterly audits are conducted to review reports every 3 months to verify the accuracy of the transactions and the effectiveness of internal control procedures. Also, Cassell et al. (2020) encouraged organizations to conduct audits quarterly instead of annually because when audits are conducted annually, the chances of internal control weaknesses going undetected are higher.

Conclusion

This qualitative single case study aimed to understand operational, compliance, and financial reporting internal control barriers in government agencies' operations, in particular, the AMPO, at Ft. Sill. This study was conducted using a pragmatic approach with a flexible design, as a single-case study. The researcher chose participants between the accounting and senior management team, at the AMPO, and 15 participants agreed to participate in the study. The scope of the research was to answer three research questions: how can preventive controls influence government agencies' sustainability? What are the detective control barriers facing government agencies' facilities influencing their operations? and What corrective control measures can be implemented to address barriers to internal controls? The entire research found root in the research framework, which included where the

actors, accountants, and senior managers at the AMPO, three concepts verifying the effectiveness of internal controls to guarantee sustainability, the effectiveness of internal controls impacting the company's financial statements, and the responsibility of accountants in implementing internal control procedures. Also, the research framework included two theories the agency and reliability theories, three constructs the separation of duties, employee training, and operational, compliance, and financial reporting efficiency and two variables the increase in material misstatements due to internal control barriers in operational, compliance, and financial reporting, and internal control barriers at the AMPO.

After conducting the research, results from findings showed that the AMPO presented five emerged themes understaffed personnel, lack of training in internal controls, compliance issues with federal regulations over internal controls, issues with systems in internal controls, and oversight in internal controls. Results from the study demonstrated that there is room for further improvements in operational, compliance, and financial reporting internal controls on government agencies' operations. In addition, future researchers can conduct further studies on small- or large government agency organizations' internal control barriers, what type of internal control barriers mostly affect the different sizes of government agency organizations from a quantitative perspective, and multiple-case studies on different sizes of non-government organizations to see what kind of internal control barriers these organizations have and how they minimize them.

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