



Providing a model of internal control system to reduce financial violations and improve administrative health in Guilan Social Security Organization

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ABSTRACT

The purpose of this study was to present a model of internal control system to reduce financial violations and promote administrative health in Guilan social security. Therefore, in terms of purpose, it is an applied research, because in addition to the awareness, knowledge and science aspect, it will also have a practical aspect for relevant organizations. Due to the purpose and nature of this research in terms of method, it was a qualitative research that was conducted by interviewing research experts. The qualitative approach has been grounded theory. The statistical population included university professors and managers of the Social Security Organization. The results showed that the main categories of the internal control system model in the Social Security Organization to reduce financial violations and promote administrative health in social security in Guilan, are including technology, education, management activities, monitoring and control activities, intra-organizational components, factors related to employees extra-organizational components and rules and regulations.

Keywords:

Internal Control System, Social Security Organization, Financial Violations, Administrative Health.

1. Introduction

Some have considered organizational health to mean adhering to ethical and legal norms in organizational and professional performance. In contrast, there is corruption, which means breaking the norm and violating moral and legal norms, and abusing one's job and administrative position for purposes other than the original and legal origin for personal or group interest (Nouri et al., 2018).

Corruption is an issue that has plagued institutions and organizations in all eras. In general, corruption is not related to the culture of countries and a country with high cultural conditions can be involved (Lee, 2013).

Corruption has been defined as the illegal use of administrative and governmental powers for personal interest (Malek Mohammadi, 2013).

Administrative health will not be created without supervision and control. Supervision and control is one of the main components of management, so that regardless of this component, other components of management, such as planning, organization and guidance are also incomplete and there is no guarantee for their proper implementation (Habibi Tabar, 2018).

In the new era, organizations have a growing need to control the risks associated with operational and financial activities in changing economic environments (Kabuye et al., 2019). Control is a systematic attempt to set performance standards for planned purposes, to design the system, to provide information feedback, and to determine whether there are deviations; And determining their importance; And also to take corrective measures to ensure that all the resources of the organization have been used in a very effective way and with maximum efficiency, in order to achieve the goals (Hozuri et al., 2015). Effective internal control in many organizations is becoming an important strategy for effectively managing these risks in day-to-day operations (Ayamga and Bagina, 2019). The internal control system needs constant attention. It is also essential that management oversee the delivery of critical information about the performance and effectiveness of the organization. The internal control system helps managers to achieve this important goal. Inadequate or incorrect control of tasks can lead to financial violations, loss of customers and even failure of the organization's goals (Rezaei et al., 2015).

Internal control is a dynamic system that covers all types of risks and deviations from policies and

procedures (Kaviani, 2015). The internal control system is a fundamental and dynamic process that constantly adapts to the face-to-face changes of its organization (Khozin et al., 2017). Management and employees at all levels are required to engage with this process to identify risks and gain reasonable assurance of achieving the organization's mission and overall goals (Ogneva et al., 2007). From the perspective of corporate governance, internal controls as part of the organization must respond to the types of risks that the organization faces (Chen et al., 2014).

With the above issues, the need for a strict internal control system to reduce violations in organizations and companies is increasingly raised, and all organizations should be sufficiently aware of this issue and work to establish it properly. The Social Security Administration, as a public non-governmental organization, is no exception. Given the critical role of this organization in the country, internal control is doubly important for such an organization. Therefore, the present study aims to provide a model of internal control system in the Social Security Organization to reduce financial violations and promote administrative health in social security in Guilan.

2. Theoretical foundations and Literature Review

Internal control system: The internal control system is a fundamental and dynamic process that constantly adapts to the face-to-face changes of its organization (Khozin et al., 2017). Management and employees at all levels are required to engage with this process to identify risks and gain reasonable assurance of achieving the organization's mission and overall goals (Ogneva et al., 2007). Achieving the objectives of internal controls requires the existence of five elements that make up the internal control structure as follows. 1- Control environment 2- Risk assessment 3- Control activities 4- Information and communication 5- Monitoring and testing. These 5 factors provide a general framework and an acceptable minimum level of quality for internal control in an organization and are used for all aspects of activities and operations, planning, finance and compliance with the management of a department of the organization and makes managers accountable for the development of minor policies, procedures and operations that are appropriate for the activities of an organization

(Abbaszadeh, 2011). When reporting effective internal controls by managers in relation to financial reporting becomes legal, due to the increased focus on internal controls, it can lead to improved quality of financial reporting (Rostami and Kohansal, 2015).

Financial violations: According to the "Anti-Corruption" guidelines, financial violations include fraudulent submission of documents, financial statements, financial and tax declarations, failure to record financial activities or recording false expenses and debts, use of financial facilities and government concessions in other Authorized place, non-payment of debts or tax duties (if possible) as well as failure to submit accounting documents to legal authorities and use of unrelated national ID, which are considered violations (Bakloo and Mahmoudi, 2016). Administrative corruption refers to problems that are mainly rooted outside the organization but affect the work of those organizations. These problems are considered as challenges that are always faced by managers, which due to the lack of control of the organization over the causes of their emergence, naturally it is very difficult to control them (Watan Malek, 2016).

Administrative health: In fact, administrative health means that there is no failure in the system. Professor Miles defined organizational health, and while presenting a plan for measuring the health of organizations, emphasized that any organization, especially important and strategic organizations, will not always remain healthy. From his point of view and that of many scientists, an administrative health organization has two characteristics: First, the exchange of information in such organizations is reliable, and on the other hand, there is often creativity, growth and flexibility in them. Second, unity and commitment are among the goals of this organization and there is no internal support of fear and threat in the members of that group because fear and threat damage good and healthy communication and self-protection replaces attention and interest in the organization (Yeganeh et al., 2016). Organizational health improves the device's ability to grow, prosper, and mature.

In a healthy system, there are literate managers in every sense and committed and conscientious employees with high morale who love their work and are effective and useful people who become the dynamism of the organization. Some have defined

organizational health as the ability of the organization to make the right and appropriate decisions (Imani et al., 2019).

Alireza Mazjat et al. (1399) presented the model of internal control system as a mechanism to improve the quality control of banking system services and they identified seven components of control process, supervision, control activities, control activities, information channels, culture, risk reduction and trust for the internal control dimension and they identified four components of fulfilling obligations, providing security, prestige bank and customer satisfaction for the service dimension. Tabe Afshar and Ghahremani (2019) examined the effect of government decentralization on reducing corruption with the mediating role of e-government. According to the results, the decentralization of government had a positive effect on the establishment of e-government, the establishment of e-government had a positive effect on reducing corruption and the decentralization of government had a positive effect on reducing corruption. Zarandi and Vaezi (2019) conducted a study to provide a comprehensive model for combating corruption based on Iran's indigenous environment. The resulting model was compared with two models of the Organization for Economic Co-operation and Development and the United States Agency for International Development. The results were the coverage of many indicators of the other two models and the use of Iranian and Islamic indicators in the indicators of the native model. The final model was set up in three sections: prevention, organization and monitoring and dealing with violations.

Abedi Jafari et al. (2017) researched and identified individual factors affecting the tendency to corruption in Tehran Municipality and concluded that at the individual level: material need, lack of religious adherence, lack of adherence to moral values, sense of injustice, sociability Inadequate, client relationship, risk-taking and opportunity for corruption are the main factors. Inanloo (2019) examined the guarantees of Iran's legal structure in preventing and combating corruption and reported that the structure of administrative guarantees in terms of general and specific concept, procedure, legal element and type of penalties are different from the system of guarantee of criminal execution and laws and Administrative and judicial regulations must have sufficient and comprehensive administrative and judicial guarantees.

Moeini Kia et al. (2017) conducted a study on the analysis of the relationship between spirituality in the workplace and corruption: The mediating role of professional ethics. According to the research findings, there was a positive and significant relationship between spirituality in the workplace with professional ethics of employees (0.48) and with administrative corruption (0.57) and between professional ethics of employees and administrative corruption (0.32) and also between spirituality in the workplace and administrative corruption with the mediating role of professional ethics of employees at (0.49) at the level of 0.001. Dehghan et al. (2017) conducted a study on political relations and corruption with outsourcing of Tehran Municipality sports facilities and reported that there is a significant relationship between corruption and outsourcing of Tehran Municipality sports facilities and political behavior with outsourcing of Tehran Municipality sports facilities and between administrative corruption and political behavior. Mashayekhi and Yazdani (2015) examined the key elements of the internal control model from the perspective of internal audit. The results of the research provide a list of five key concepts including key features of internal audit, management of internal audit activity, services and role of internal audit, process of internal audit operations and organizational relationships and 17 key factors including competence, two-way interaction with the board, audit committee and senior management (management support), outsourcing of internal audit services, management of assurance and consulting services, performance appraisal (improvement and quality assurance program), organizational independence, etc. Khozin and Mohammadi (2015) studied the role of internal controls in preventing fraud and financial corruption. The results showed that the establishment of favorable internal controls is effective in preventing fraud and corruption. Bakloo and Mahmoudi (2016) studied the effect of internal controls on financial violations of executive bodies in West Azerbaijan. The results of the study showed that the components of internal control including control environment, risk assessment, control activities and deployment costs had a significant effect on the amount of financial violations in the executive bodies of West Azerbaijan. Amjadian and Eshghi (2016) conducted a study entitled assessing "the Effectiveness of Internal Governance Controls on Business Processes with the

Approach of Applying the "Kosovo" Integrated Internal Control Framework". The purpose of this study is to introduce a model for evaluating the effectiveness of internal controls governing business processes. In this study, the importance and usefulness of using this framework in evaluating the effectiveness of the company's internal controls was investigated and it was found that any organization based on structural flexibility can benefit from the benefits of this model. Rezaei et al. (2015) evaluated the evaluation of the internal control system of non-profit organizations based on the Kosovo framework. The results of the study showed that in the internal control system of Shiraz public hospitals and clinics, the components of internal controls including control environment, risk assessment, control activities, information and communication, and evaluation and monitoring do not work effectively.

Adam (2020) studied the effects of e-government development on corruption in Africa. The results show that there is a strong significant relationship between e-government development and ICT development and institutional quality and corruption in Africa. Lee et al. (2020) studied country governance, corruption, and corporate innovation. The results of the study showed that corruption is more widespread at the company level, in industrial production and at other levels with weak governance, and leads to innovative activities for companies under corruption. Al Jundi (2019) studied the determinants of corruption. The results of the study presented a model in which cultural factors, organizational culture, political instability and structural weakness were evident. Kabuye et al. (2019) studied the effect of internal controls on financial performance and working capital management in department stores. The results showed that internal controls have a significant effect on financial performance and working capital management. Ayamga and Bagina (2019) studied the impact of internal control systems on financial performance in the municipality. The results showed that different components of the internal control system have a significant effect on the financial performance of the municipality. Chang et al. (2019) conducted a study entitled The Impact of Internal Audit Attitudes on the Effectiveness of Internal Control. The results showed that the auditor's attitude in performing internal audit tasks as a criterion for facilitating management oversight and the effectiveness of internal controls in

the dimensions of financial reporting, reducing financial constraints and investment opportunities, play an effective role. Shu, et al. (2018) conducted a study entitled 'Improving the quality control model of internal control through corporate governance integration'. In this study to improve the quality control model of internal control inspired by the Kozo model of criteria such as accountability; Risk Assessment; Competitive advantage and regulatory mechanisms were used. To measure governance integrity by criteria such as the dual role of the CEO; the independence of the board and the size of the board were used. The results showed that governance integration has a positive and direct effect on improving the quality of corporate internal control. It was also found that governance integration has a positive and stronger effect on risk assessment and regulatory mechanisms as components of the internal quality control quality improvement model. Oussii & Taktak (2018) conducted a study on the effect of the characteristics of internal audit tasks on the quality of internal control. The results showed that the quality of internal controls is significantly influenced by the expertise of corporate audit committees, because the audit committees in the selection of internal auditors of companies based on the capabilities of expertise and technical knowledge show more sensitivity than other companies. Cheng & Goh & Kim (2015) examined the relationship between financial performance and productivity and health of the organization in China. The results showed that the more important weaknesses of internal controls, the significantly lower the productivity of the organization. In other words, effective internal control will increase operational efficiency by reducing the likelihood of inappropriate resource allocation and increasing the quality of internal reports for decision making. Also, this relationship is more intense in small companies.

3. Methodology

Due to the purpose and nature of this research in terms of method, it was a qualitative research that was conducted by interviewing research experts. The qualitative approach has been grounded theory. The statistical population consisted of experts familiar with the subject of study (university professors in the field of organizational control and financial control and senior managers of social security in Guilan). In this

section, sampling was done theoretically. In theoretical sampling, events are sampled, not necessarily individuals. If it refers to people, the main and key purpose is to explore events. Although there is no specific rule for sample size in the qualitative strategy, 6 to 8 units are suggested for homogeneous groups and 12 to 20 units for heterogeneous groups. Interviews also continued to ensure theoretical saturation. In this study, we reached saturation with 12 experts (university professors in the field of organizational control and financial control and senior managers of social security in Guilan).

Sampling was performed in a logical and purposeful manner within the framework of logic. In sampling, two methods of targeted sampling and snowball were used. Objective-based sampling is commonly used in qualitative research to obtain the most information. However, the researcher selected participants who were so-called "information-rich". This means that based on the principle of qualitative research, samples were selected that provided a strong picture of the phenomenon under study. Participants were selected based on purposive sampling method of senior managers and experts in the field of study at the university who also wanted to be interviewed. Due to the widespread prevalence of COVID-19 disease, and also the limitations and observance of the principles of health protection, it has been tried to use other methods of conducting interviews, such as audio files, WhatsApp e-mail. The basis of the qualitative part of the study was the grounded theory method (data-based theory) and three types of open, axial and selective coding that was done with MAXQDA software. Data-based theory (also known as data-driven theory, underlying theory, and fundamental theory) is a general, inductive, and interpretive research method developed in 1967 by Barney Glycerwanslem Strauss (Glystro Strauss, 1967).

4. Results

Members of Experts

Table 1 shows the members of the expert responding to the open interview and their position and education. As can be seen from the table, in addition to the use of university professors in the field of social security, senior managers of social security have also been used.

Table1: Members of open interview experts and their positions

Education	Post	Raw
PhD	Senior Director of Social Security	1
PhD	Senior Director of Social Security	2
PhD	Senior Director of Social Security	3
PhD	Senior Director of Social Security	4
PhD	University professor	5
PhD	University professor	6
PhD	University professor	7
PhD	Senior Director of Social Security	8
PhD	Senior Director of Social Security	9
PhD	Senior Director of Social Security	10
PhD	University professor	11
PhD	University professor	12

Identification of research indicators (open coding)

In the following, by presenting the coding tables of the interviews, we will present the model of the internal

control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table 2: Initial coding (open)

Open coding	Relevant document	Open coding	Relevant document
Business intelligence	Interview 3	Organizational agility	Interview 10
Use of modern technologies	Interview 5	Reduce costs	Interview 6
Intelligent controls	Interview 6	Increase efficiency	Interview 2
Accurate and fast access to information	Interview 7	Organizational information	Interview 1
Information and communication systems	Interview 9	communications	Interview 10
Improve system security	Interview 2	Organizational Culture	Interview 5
Identify security holes	Interview 1	Organizational climate	Interview 6
Determining accurate criteria for correct monitoring	Interview 3	Organizational complexities	Interview 9
Staff training	Interview 4	Organization Structure	Interview 3
Individual capability	Interview 6	Defects in the organization	Interview 5
Creating trust in staff	Interview 10	organizational commitment	Interview 6
Creating a career path	Interview 9	Responsibility	Interview 11
Staff culture	Interview 11	Human factors	Interview 1
Better information	Interview 2	Mental status of personnel	Interview 12
Thought sessions	Interview 12	Ethical issues	Interview 4
Determining and implementing administrative policies	Interview 6	Employee effectiveness	Interview 11
Meritocracy	Interview 9	Legalism	Interview 10
Principles of proper management	Interview 12	Professional skills	Interview 9
Transparency of organizational goals	Interview 7	mistakes	Interview 11
Ethical values	Interview 11	exams	Interview 2
Control environment	Interview 6	Evaluation Centers	Interview 12
Supervise the development and implementation of internal control	Interview 3	Criticism culture	Interview 6
Optimal delegation of authority	Interview 1	Government and Parliament resolutions	Interview 9
violation	Interview 1	social responsibility	Interview 12
Support units	Interview 6	Imposed and tasteful opinions	Interview 7
human resource Management	Interview 11	Environmental pressures	Interview 11
System components of the organization	Interview 12	Identification and evaluation of external risk	Interview 6
Hierarchy	Interview 4	Constructive interaction with the outside	Interview 3

Open coding	Relevant document	Open coding	Relevant document
		environment	
Risk assessment	Interview 10	Changing rules and regulations	Interview 1
Integration of insurance, healthcare, budget and financial systems	Interview 9	Integration of work units	Interview 1
Evaluation system	Interview 6	Budget and spending control	Interview 6
Functional principles	Interview 8	Organizational health	Interview 11
issuing permit	Interview 6	Impersonal nature of activities	Interview 12
Ratifications	Interview 2	Creating a database	Interview 4
Contradiction	Interview 1	Accurate information of laws and regulations	Interview 10
Work divisions	Interview 10	Documentation of reports	Interview 9
Control mechanisms	Interview 7	The space governing internal control	Interview 6
Proper functioning of the organization	Interview 7	Periodic visits	Interview 8
Organization independence	Interview 2	Dealing with organizational silence	Interview 11

Axial coding

Axial coding in the second stage is analysis in the data-based theory. The purpose of this stage is to establish the relationship between the classes produced in the open coding stage. The relationship of other classes with the central class in the six titles can be realized, which include causal conditions, central phenomena, strategies and actions, intervening conditions, contextual conditions and consequences

(Strauss-Corbin, 1998). Before considering these six categories and their relationship with each other, with the opinion of professors and experts, the main and sub-categories were determined from all the obtained indicators. Thus, from the qualitative analysis of the content of the interviews, 8 categories (main category) and 78 sub-categories were obtained and are presented in the table below.

Table 3: Main and sub-categories of research

Main category	Subcategory	Main category	Subcategory
Technology	Business Intelligence Use of modern technologies Intelligent controls Accurate and fast access to information Information and communication systems Improve system security Identify security holes Determine accurate criteria for proper monitoring	Intra-organizational components	Proper functioning of the organization Organization independence Dealing with organizational silence Organizational Agility costs reduction Increase efficiency Organizational information Communications Organizational Culture Organizational Climate Organizational complexities Organization Structure Defects in the organization
Training	Staff training Individual capability Creating trust in staff Creating a career path Staff culture Better information Thought sessions Determining and implementing administrative policies	Factors related to employees	Organizational Commitment Responsibility Human Factors Mental status of staff Ethical issues Employee effectiveness Legalism Professional skills Mistakes Exams Evaluation centers Criticism culture
Managerial activities	Meritocracy Principles of proper management Transparency of organizational goals	Extra-organizational components	Government and Parliament resolutions social responsibility Imposed and tasteful opinions

Main category	Subcategory	Main category	Subcategory
	Ethical values Control environment Supervise the development and implementation of internal control Optimal delegation of authority Violations Support units human resource Management		Environmental pressures Identification and evaluation of external risk Constructive interaction with the outside environment
Supervisory and control activities	System components of the organization Hierarchy Risk assessment Integration of insurance, healthcare, budget and financial systems Evaluation system Functional principles issuing permit Ratifications Contradiction Work divisions Control mechanisms	Terms and Conditions	Changing rules and regulations Integration of work units Budget and spending control Organizational health Impersonal nature of activities Creating a database Accurate information of laws and regulations Documentation of reports The space governing internal control Periodic visits

Categories of contextual conditions

Based on the results of secondary coding of the research, indicators of technology utilization and components within the organization were selected as background categories in presenting the model of internal control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table4:Categories of contextual conditions

Paradigm	Subcategory
Background conditions	Technology
	Intra-organizational components

Categories of causal conditions

Based on the results of the secondary coding of the research, the indicators of managerial activities and supervisory and control activities were selected as the categories of causal conditions in presenting the model of internal control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table5: Categories of causal conditions

Paradigm	Subcategory
Causal conditions	Managerial activities
	Supervisory and control activities

Categories of axial phenomena

Based on the results of the secondary coding of the research, the index of factors related to employees were selected as the central phenomena in presenting

the model of internal control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table 6: Axis phenomena categories

Paradigm	Subcategory
axial phenomena	Factors related to employees

Categories of strategies and actions

Based on the results of the secondary coding of the research, education indicators and rules and regulations were selected as categories of strategies and measures in presenting the model of internal control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table 7: Categories of Strategies and Actions

Paradigm	Subcategory
Strategies and actions	Education
	Laws and regulations

Categories of intervening conditions

Based on the results of the secondary coding of the research, the index of extra-organizational components were selected as categories of intervention conditions in presenting the model of internal control system in the Social Security Organization to reduce financial violations and improve administrative health.

Table 8: Categories of intervening conditions

Paradigm	Subcategory
intervening conditions	Extra-organizational components

system in the Social Security Organization to reduce financial violations and improve administrative health.

Table 9: Categories of Consequences

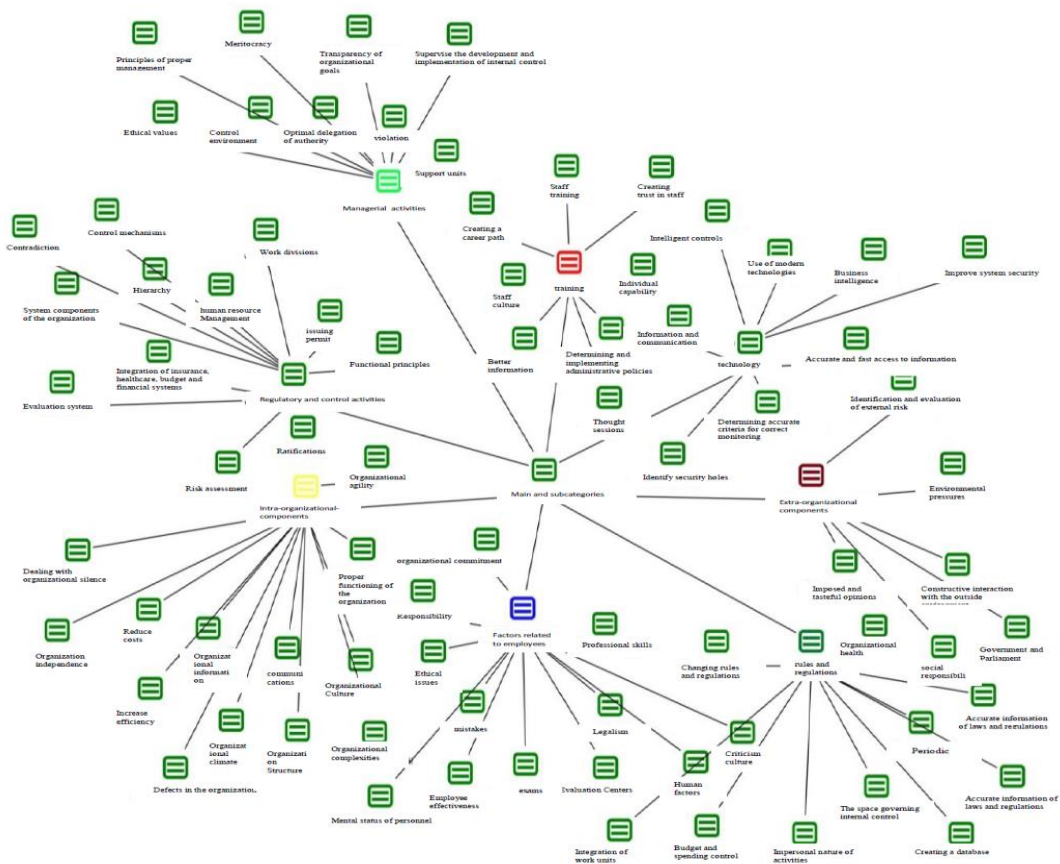
Paradigm	Subcategory
Consequences	Reduce financial irregularities and improve administrative health

Categories of consequences

Based on the results of secondary research coding, reducing financial violations and promoting administrative health were selected as outcome categories in presenting the model of internal control

Research model

The following is the final model of the research:

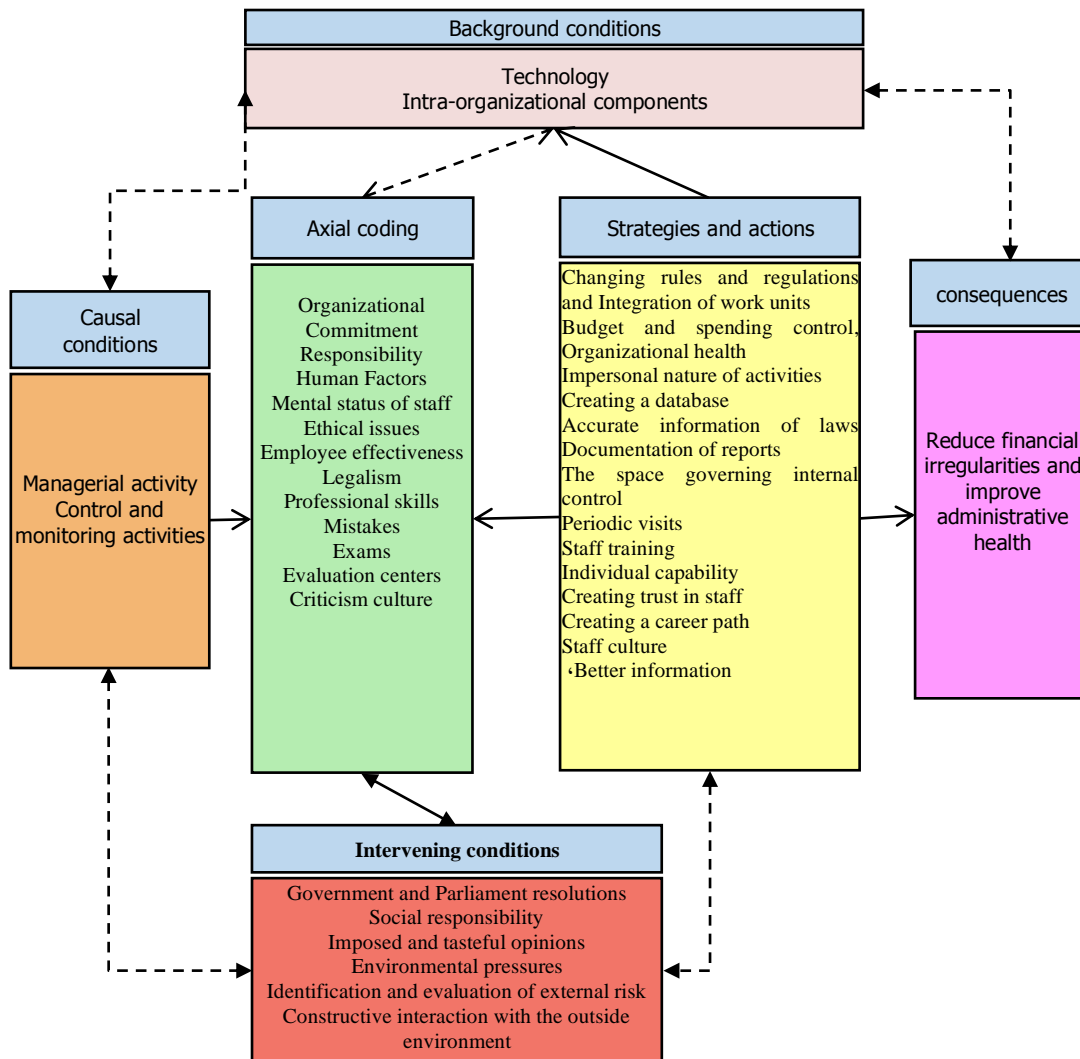


MAXQDA software output

Selective coding (optional)

Therefore, according to professors and experts, as shown in the tables above, of all the indicators obtained from the qualitative analysis of the content of interviews, 78 indicators to design and present a model of internal control system in the Social Security

Organization to reduce financial violations and the promotion of office health was obtained and as a result, the following paradigm model shows the model of internal control system in the Social Security Organization to reduce financial violations and improve office health.



5. Discussion & Conclusions

The results showed that the main categories of the internal control system model in the Social Security Organization to reduce financial violations and promote administrative health in social security in Guilan province are including technology, education, management activities, monitoring and control activities, intra-organizational components, factors related to employees, extra-organizational components and rules and regulations. These results are consistent with the findings of Mashayekhi and Yazdanian (2018), Abedi Jafari et al. (2019), Afshar

and Ghahremani (2019), Zarandi and Vaezi (2019), Abbasi et al. (2019), Lee et al. (2020) and Al Jundi (2019). Naturally, technology and its tools play a decisive role in the success of internal control, and without the help of modern technologies, it cannot be claimed that the internal control system is efficient enough. Information systems should provide employees with information to assist them in carrying out operational, financial and compliance responsibilities. Information systems should provide employees with information to assist them in carrying out operational, financial and compliance responsibilities. Training of employees and managers

will be crucial in the direction of internal control of the organization. Also, managerial, supervisory and control activities must be implemented continuously. The internal control system needs constant attention. It is also essential that management oversee the delivery of critical information about the performance and effectiveness of the organization. The system of internal controls helps managers to achieve this important goal. Inadequate or incorrect control of work can lead to financial irregularities, loss of customers and even failure of the organization's goals. Internal and external components of the organization include a wide range of organizational factors from the organizational climate, commitments, salaries and other conditions, and each of these components can affect the internal control system. Factors related to employees can be affected by a variety of situations. Employees need to believe that their supervisors want to be aware of problems and will address them effectively. In general, it is important for employees to make sure that reporting information will not bring them any retaliation. Laws and regulations are also an important part of the internal control system. Weaknesses in laws and regulations and weak internal controls can lead to information risk of the organization and as a result increase the cost of the company's capital, increase bias (intentional or unintentional) in profitability reporting, reduce the effectiveness and efficiency of business operations and consequently lack of profitability. Considering that the results showed that the main categories of the internal control system model in the Social Security Organization to reduce financial violations and promote administrative health in social security of Guilan, including technology, training, management activities, monitoring and control activities, components within the organization, factors related to employees, external components and rules and regulations, it is recommended that officials related to the internal control of the organization as well as managers reduce violations of these components and seek to strengthen them. In a way that by using modern technologies and upgrading facilities including hardware and software, provide growth and the possibility of expanding and facilitating and accelerating the operations of the organization, intelligent controls and effective monitoring of operations through accurate and rapid access to information and information and communication

systems and prevent the possibility of information theft and misuse by improving the security of systems and identifying security holes and setting accurate criteria for proper monitoring.

They must help strengthen internal control and promote office health by holding quality, useful and practical training courses at regular intervals for all internal control agents as well as employees to improve the individual capabilities and culture of employees and create trust in staff and create better career paths and information. The principles of performing managerial activities should be observed using the principle of meritocracy in the selection, recruitment and appointment of personnel, and with the transparency of organizational goals and adherence to ethical values and the optimal delegation of authority. They must establish control mechanisms and regulatory activities by proper control of risks and proper segregation of duties and accuracy in the process of approval and issuance of licenses. By recognizing the organizational climate and culture they must identify the shortcomings in the organization and organizational complexities, action and areas to reduce costs and deal with organizational silence and the possibility of organizational agility and increase efficiency in it to be provided. By accepting the culture of criticism and recognizing the mental state of the staff and establishing evaluation centers, professional skills should be promoted, ethical issues should be observed, and the effectiveness of the staff should be increased. Constructive interaction with the external environment should be taken by identifying and evaluating external risks and environmental pressures and reducing imposed and tasteful opinions. It is necessary to change the rules of regulations to the extent possible and control the budget and costs and promote organizational health by accurately informing the rules and regulations and creating a database and documenting reports and conducting periodic visits.

It is also suggested that future studies in this field be done in comparison with several organizations and its different dimensions. Researchers interested in this field can research the effects of other external factors on internal control components in the future. Those interested in this field can also research on technological factors such as artificial intelligence and the developments of the Fourth Industrial Revolution on the control of the organization.

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