

The Role of Internal Control Components in the Maintenance of Public Funds: Applied Study on the Jordanian Ministry of Justice – North Province as Perceived by the Workers of Internal Control and Accounting Departments

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Abstract

This study aims at identifying the internal control components at the Jordanian Ministry of Justice (North Province) as well as identifying the role of those components in maintaining public funds and measuring the impact of said role. The study population consisted of all the workers of the accounting and internal control departments at the Jordanian Ministry of Justice (North Province) who counted (81) employees. The study sample was chosen from that population where (70) questionnaires were distributed, (66) questionnaires were retrieved and (3) questionnaires were excluded for the reason of short information which made the study sample reach at (63) male and female employees at the rate of (%90) of the study population. Of the most prominent results of the study is that there is a role of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds in a medium level. Moreover, the internal control context received the highest arithmetic mean in maintaining public funds as a component of internal control at the Jordanian Ministry of Justice (North Province); monitoring, as an internal control component, attained the highest effect in comparison with the other internal control components, while the least effect was for the component of the internal control environment. The study produced several recommendations most significantly the importance of concentrating on internal control in general to elevate its efficiency in maintaining the public funds at the Jordanian Ministry of Justice (North Province).

Keywords: accounting; auditing; public funds

1. Introduction

Internal control in private and public enterprises is the safety valve that protects their tangible and intangible assets, and this obliges the managements of those enterprises to support and activate internal control to be able to accomplish their tasks completely. The presence of good internal control is supposed to prevent many peculations and robberies to public funds.

The multiple developments and diversity in the state's activities necessitated finding ways and methods to keep an eye on public funds to preserve it from loss and aggression which interrogated internal and external control on public funds. The public fund in Jordan is the spine rachis of the state's activities and it is the right of all Jordanians. Therefore, the government has to control public funds to ensure its good expenditure for the well – being of the country. The researcher will study the role of the internal control components in maintaining public funds through applying the subject on the Jordanian Ministry of Justice (North Province).

2. The Study Problem

The study problem lies in identifying the role of internal control in the maintenance of public funds:

This leads to the following sub – question:

1. Is there a role for the internal control environment at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds? and measuring the effect of that role – if any – from the total impact of the internal control components in the maintenance of public funds.
2. Is there a role for risk assessment at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds? and measuring the effect of that role – if any – from the total impact of the internal control components in the maintenance of public funds.
3. Is there a role for internal control activities at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds? and measuring the effect of that role – if any – from the total impact of the internal control components in the maintenance of public funds.
4. Is there a role for information and methods of its communication at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds? and measuring the effect of that role – if any – from the total impact of the internal control components in the maintenance of public funds.
5. Is there a role for the internal control monitoring at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds? And measuring the effect of that role – if any – from the total impact of the internal control components in the maintenance of public funds.

3. The Study Objectives

This study has the following objectives:

1. Identifying the components of internal control at the Jordanian Ministry of Justice (North Province) and recognizing the concept of public funds.
2. Identifying the role of the internal control environment at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds and measuring that role – if any.
3. Clarifying the role of risk assessment as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds, and measuring that role – if any.
4. Showing the role of internal control activities at the Jordanian Ministry of Justice in the maintenance of public funds, and measuring that role – if any.
5. Clarifying the role of information and methods of its communication as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds, and measuring that role – if any.
6. Clarifying the role of monitoring as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds, and measuring that role – if any.

4. The Study Importance

The internal control system represents an information base for the various departments and divisions in the public and private sectors which justifies the concern granted to this system and its development. The Jordanian Ministry of Justice is of the main pillars that support public fund with revenues, which gives necessity to activating the internal control over it. Internal control over public funds is of the main targets of the Ministry of Finance, Audit Bureau and other control departments in Jordan. Activating the work of internal control achieves reform in maintaining public funds and protecting them from negligence, theft and loss. Public funds are for the whole homeland and must be maintained through different types of control.

5. The Distinctiveness of this Study from Previous Studies

This study will be applied on the Jordanian Ministry of Justice (North Province), and it will also be applied through the perspective of the internal auditors and the workers of accounting departments, while the previous studies did not handle this ministry and specifically North Province, and they also did not blend the internal auditors and the workers of accounting departments at the same time.

6. Previous Studies

The Study of (Nsanganzeli, Amos Japhet, Jagero, Nelson, (2011) under the title, The Role of Internal control in Maintaining the Assets in the Public Governmental Institutions in Tanzania.

This study aimed at identifying the relationship between the level or scope of safeguard and management of non – current assets and the level of efficiency, effectiveness and strength of the internal control systems in those institutions. The sample used in this study was the Ministry of Infrastructure Development in the government of Tanzania. The study was also concerned with the different departments, agencies, institutions and authorities of

the ministry in addition to the center of the ministry itself. Different methods of analysis were adopted in this study including statistical methods like: Frequency tables, charts, percentages and schedules and so on. The study pointed out that the situation shows irrelevant or unsatisfactory responses to the study questions and recommended to take immediate measures to rescue the internal control systems in the public institutions in Tanzania to safeguard and well – manage the non – current assets.

The study of (Ghneimat& Siam, 2011) under the title: The Effective Factors in the Efficiency of the Internal Control Systems at the Jordanian Ministries.

The purpose of this study was to identify the effective factors in the efficiency of the internal control systems at the Jordanian ministries and to recognize the most significant constraints that limit their efficiency and development. The study indicated that the most effective factor in the efficiency of the internal control systems at the Jordanian ministries was the accounting system and its components, and that the least effective factor was the workers competency and the performance control. The study revealed feebleness in applying the policies of choosing, appointing and training employees in addition to the weakness of administrative leaderships and the short role of the legislative authority. The study recommended the necessity for the Jordanian government to give the internal control systems at the ministries more attention, focus on the effective administrative and financial constituents, activate the choice and appointment principles and standards and develop precise standards to measure and assess the governmental performance.

The study of (Filipiak, Beata, 2012) with the title: Internal Control in Local Government Units in Poland.

This study offered specific problems in the field of internal control in the local governmental units in Poland. The study was not restricted to the outlines of the compulsive procedures of operating the internal control in those researches in the domain of those procedures taking into consideration defining the changes in internal control basically depending on the respondent's indicators and through performing a critical analysis to the internal control measures. The study assessed the internal control used in the governmental administrative units. The results were distributed at the rate of %7,60 for the treasury unit, %4,42 for the separated system units data for the purposes of internal control, and the control used by the auditing council got %2,37 of the governmental administrative units under study. The study pointed out that the assessment of the control place and procedures has a role in the local control units, which shows the necessity to make the changes not only in using the control information but primarily at the site and legality of asking for the establishment of separated system units.

The study of (Abu Kameel, 2014) under the title: "Assessment of the Efficiency of Internal Control in the Governmental Ministries".

This study aimed at the assessment of internal control in the governmental ministries through assessing the accounting system, assessing the internal auditing system and showing the weakness and strength points in the internal control systems followed in the governmental ministries in Gaza Strip in Palestine. The researcher used the descriptive analytical approach on 100 employees of the ministries of the Palestinian National Authority in Gaza who are related to the internal control such as auditors or others. Of the most significant results of the study are that there is a good accounting system and that there are lists and decisions for the works but there is no development for the applied accounting system. The study also assured the presence of controlling evidences and work programs.

The most important recommendations of the study were the necessity of developing and assessing the accounting system continuously to verify its ability to give correct and sufficient statements about the activities of the entities under control, developing the laws and legislations that adjust the censorial work, taking guidance from the censorial rules prepared by the international organizations of financial control, developing the internal auditing system due to its extreme importance in activating the role of internal control, giving share to the workers in internal control in auditing budgets after being prepared and developing control programs.

The study of (Ayyash, 2014) with the title: "The Role of Internal Control in Elevating the Financial Control Efficiency".

The purpose of this study was to identify the elements of the internal control structure, assess the internal control systems in the Yemeni communication companies and recognize the relationship between the internal control elements and the financial performance efficiency in the Yemeni communication companies. The descriptive approach was used to create the theoretical framework of the study and a field study was conducted to realize the objectives of the study and test its hypotheses. Data was collected by means of a questionnaire distributed to the Yemeni communication companies. The results produced by the study were as follows: The Yemeni Communication Company has good and acceptable control structure. The study also affirmed the presence of a

statistically significant positive relationship between the internal control elements and the financial performance efficiency and that the existence of good internal control elements essentially leads to the improvement of the qualitative characteristics of the financial statements and information which helps the management to rationalize and support its decisions. The study presented a cluster of recommendations most prominently: Pursuing the process of modernization and development of the internal control structure of the Yemeni communication companies, adhering to the organizational policies and procedures of the Yemeni communication companies and modernizing those policies and measures.

The Study (Al-Abbadi, Ibrahim 2014) under the title: "The Role of the Internal Control System in the Jordanian Governmental Units in the Adjustment of Governmental Expenditure, Field Study on the Governmental Units in Jerash Governorate".

The study aims at identifying the internal control system's standards and their relation with the governmental expenditure adjustment as well as identifying the concepts, types and elements of the internal control system and specifying the strength and weakness points in the internal control system applied in the Jordanian governmental units. To achieve the study's objectives, the researcher designed a questionnaire and distributed it on a sample of 50 individuals of the study population members who counted 126 persons. 45 questionnaires, at the rate of %90, were retrieved and one questionnaire was unanalyzable. Of the results of the study: there is a big role for selecting and training the financial employees in adjusting the governmental expenditure where the effect rate was about %82 and weakness in training on the modern accounting methods. In the light of the results, the study recommended giving sufficient care to the internal control standards to adjust governmental expenditure and limit wastage, holding training courses and workshops for the financial employees to keep up with development and enhance the values of belonging and integrity, specifying the validities and references of governmental expenditure and placing the necessary controllers to spend out of the general budget.

The Study Alwadia (2016) under the title: "The Role of Internal Control Over Commodity Stocks in the Maintenance of Public Funds".

This study aimed at identifying the role of internal control over commodity stocks at the Palestinian Ministry of Health in Gaza Strip. The study adopted the descriptive applied approach which is based on collecting and interpreting data about the phenomenon. Focus was given to the views of 50 employees working in the field of internal control and in the stocks of the Palestinian Ministry of Health in Gaza Strip through personal interviews with a number of workers and a special questionnaire which was designed for this purpose and distributed in 2015 where 50 questionnaires were distributed and rate of recollection was %86. Of the most important results of the research the presence of effective internal control on the commodity stocks which helps in safeguarding the public funds in the Palestinian Ministry of Health in Gaza strip. The research also revealed that the internal control applied the documentary session and the sound financial procedures of controlling commodity stocks, it also showed the absence of massive obstacles that detain the work of internal control and explained some of the obstacles and their solutions. A number of recommendations were produced most importantly seeking the help of the internal control unit effectively when preparing the annual requirements, giving more attention to internal control by the top management providing its needs which help to perform its work properly, activating the moral and material incentives, increasing the care for the development of the workers' skills and utilizing modern techniques.

7. The Jordanian Ministry of Justice

The Jordanian Ministry of Justice was established on (11/4/1921) under the name (Justice Advisor) to be the executive arm of the Jordanian judicial system. From that date on, it started practicing its role in realizing the basic mission of the state in raising justice among people, establishing the values of equality, equal opportunities and maintaining the rights and gains of citizens which were stipulated in the constitution and guaranteed by the laws and legislations in force. (Jordan Ministry of Justice website, 2017).

What we care for in this study is the controlling aspect of the Jordanian Ministry of Justice which is represented in the internal control committees and the system followed by those committees to maintain public funds. Following is a simplified explanation about the internal control system and the public funds in Jordan.

8. Definition of the Internal Control System

It was defined by the commission on audit methods as "It includes the organizational plan, coordination means and measures used in the project to protect its assets, audit accounting statements, ensure their accuracy and reliability, increase productive sufficiency and encourage workers to adhere to the established administrative policies". (Abdullah, Khaled Amin, 2012, P 167).

The definition of the American Accounting Association (AAA) stated that internal control is "The set of methods and measurements used by the establishment to protect its assets and verify the accuracy of accounting information. (Al-Hisban, 2009, P 46).

Internal control was also defined as "A process designed to provide reasonable assurance regarding the department's achievement of its objectives relating to the following aspects".

- a. Compliance with applicable laws and regulation.
- b. Effectiveness and efficiency of operations.
- c. Reliability of financial reporting. (Al-Rifae'e, Khalil et al., 2013: P 48).

The French Institute of Audit and Internal Control IFACT (2015) defined internal control as "A system of the organization defined and implemented under its responsibility a set of means, behaviors, procedures and actions adapted to the specific characteristics of each company. It contributes to the control of its activities, ensures the efficient use of its resources and enables it to take appropriate account of significant risks including the operational and financial. (Birbah, 2015: P 3).

It was defined by the International Standard on Auditing No. 3,5 as a process designed and affected by the management where the individuals entrusted with control or management design, apply and maintain it to provide reasonable assurance regarding the achievement of an establishment to its objectives related to the reliability of preparing financial statements and the efficiency and competency of operations and compliance to the applicable laws and regulations. (Al – Abbadi, 2014) (Zunaibat, 2015).

9. Components of Internal Control

The international audit standards (international audit standard 3, 5) divided the internal control components into five basic components which are control environment, risk assessment, internal control activities, information and communication and monitoring, and here is a detailed explanation for each of them:

1. **Control environment:** Control environment is the basis of the other components of the internal control system. The absence of this significant element will surely be the reason for the inefficiency of this system even if the other components were powerful. This environment is determined by the approval of the individuals in charge of the internal control system. Moreover, the outlook and attitude of the management toward internal control have strong impact on its efficiency. The management, therefore, must show its strong support to internal control and communicate it to every person in the establishment. Internal control is the reflection of the strength of competency and ethics of the people in charge of it, and the achievement of effective internal control requires commitment to financial integrity and benign ethical values. If internal control was correctly designed, commitment should start from the top beginning with the executive chairman of the organization to be generalized to the whole organization. (Hammad, 2004, P 58).
2. **Risk Assessment:** Units face internal and external risks that might adversely affect its capability to log, operate, summarize and report financial statements in a way that matches the financial statements of those units. The management is to intrinsically look into those risks and the probability of their occurrence. (Al – Abbadi, 2014).
3. **Control Activities:** They are the policies and procedures that help in ensuring the execution of the management's procedures. For example, taking the necessary procedures to handle the risks that threaten the achievement of the institution's objectives. Therefore, the control activities, whether within the information technology systems or the manual systems, have diverse goals and are applied at different organizational or functional levels. (Jum'a, 2015, P 213 – 215).
4. **Information and Communication:** This component is interested in identifying the appropriate information to realize the institution's objectives in addition to specifying the manner of getting the information and transferring it from information processing systems to financial report preparation systems, and the auditor has to understand the procedures of the institution in order to assimilate the manner in which the information moves especially which is used in preparing financial reports. In addition, the open communication channels help in assuring the report of exceptions to be taken into consideration. The auditor must also be familiar with issues like preparing financial reports, communication between the management and those in charge of control and external communication like those with the organizational authorities, and those communications could be electronic or verbal. (Jum'a, 2015, P 212).

- 5. Monitoring (supervision and guidance):** This includes the needed procedures to monitor the application of the various control aspects to make sure that they are acting as planned. It stands for a periodical evaluation for the different internal control components to determine if they were working properly and to identify the need for conducting the required development and modernization to keep up with the circumstances as they may become irrelevant with the passage of time and the commitment to them may be weakened as the information needed to arrange for the evaluation and modernization comes from different sources such as saying the reality of internal control, the exceptional reports about the control activities, the feedback and the external auditor' report. (Zneibat, 2015). (Al – Hijjawi, 2006: 48).

Definition of Public Funds: The Jordanian financial system No. (3) of 1994 defined public funds as: The movable and immovable property related to any public department or institution including revenues.(Al – rifa'i, Khalil et al., 2013: P53).

Public Funds and Internal Control: The rise of internal control goes back to the origination of the state and its ownership to public funds and running it on behalf of the people. Internal control is one of the pillars of organization and planning in the modern state whereupon the internal control evaluates performance and arranges correction measures in case of any defect. The internal control also protects public funds from loss, theft, speculation and misuse.

10. The Study Methodology

In this study, the researcher depended on using the descriptive analytical approach concerning the field survey of the components of the study population which consisted of all the workers at the Jordanian Ministry of Justice (North Province) from the internal control and accounting departments employees. A questionnaire was designed for this purpose. As for the analytical part of this study, it was conducted to get the results of hypotheses tests to reach at conclusions about the role of internal control at the Jordanian Ministry of Justice (North Province) in maintaining public funds.

10.1 The Study Population, Sample, Sampling Unit

The study population consisted of all the workers at the accounting and internal control departments at the Jordanian Ministry of Justice (North Province) who counted (81) employees.

10.2 The Study Sample

(70) questionnaires were distributed to the employees of the internal control and accounting departments at the Jordanian Ministry of Justice. (66) Questionnaires were recollected and (3) questionnaires were excluded for lack of information. This led to the final form of the sample at (63) male and female employees. The following tables show the circulation of the study variables: (job title, age, academic qualification, years of experience, specialty).

Table 1. The distribution of the sample members according to job title

In terms of Job section	Number	Percentage
Workers of internal control	8	% 12.7
Workers of accounting departments	55	% 87.3
Total	63	% 100

Source: Information collected by the researcher (2017)

Viewing table No. (1) which shows the distribution of the sample members according to the job section, we find that the sample contained (%12.7) of the workers in the internal control department counting (8) employees, and (%87.3) of the employees counting (30) employees who work in the accounting departments which means that the majority of the sample members are of the accounting department's employees.

Table 2. The distribution of the sample members according to age

In terms of Age	Number	Percentage
Less than 25 years	3	% 4.8
From 25 – 35 years	18	% 28.6
From 36 – 45 years	33	% 52.4
46 year and over	9	% 14.3
Total	63	% 100

Source: information collected by the researcher (2017)

Viewing table No. (2) which shows the distribution of the sample members according age, we find that the sample contained (%4.8) of the employees whose ages were less than 25 years counting (3) employees, (%28.6) of the employees whose ages ranged between (25) and (35) years counting (18) employees, (%52.4) of the employees whose ages ranged between (36) and (45) years and (% 14.3) of employees whose ages were over (46) years counting (9) employees.

Table 3. The distribution of the sample members according to the academic qualification

In terms of	Number	Percentage
Academic qualification		
Average diploma	21	% 33.3
Bachelor's degree	36	% 57.1
High diploma	0	0
Master's degree	6	% 9.5
Ph. D	0	0
Total	63	% 100

Source: information collected by the researcher (2017)

Viewing table No. (3) Which shows the distribution of the sample members according to the academic qualification, we find that (%33.3) of the employees have average diploma at (21) employees, (%57.1) of them have a Bachelor's degree at (36) employees and (%9.5) of the employees have Master's degree counting (6) employees. The sample did not include employees who have the high diploma or ph. D. This indicates that most of the study sample members have Bachelor's degree and these points out the importance of the role performed by the accounting and internal control departments at the Jordanian Ministry of Justice (North Province).

Table 4. The distribution of the sample members according to years of experience

In terms of	Number	Percentage
Years of experience		
Less than 5 years	9	% 14.3
From 5 – 15 years	45	% 71.4
16 year and over	9	% 14.3
Total	63	% 100

Source: information collected by the researcher (2017)

Viewing table No. (4), which shows the distribution of the sample members according to the years of experience, we find that (%14.3) of the employees have less than 5 years' experience at (9) employees, (%71.4) of them have from 5 – 15 years of experience at (45) employees and (% 14.3) of the employees have more than (16) years of experience at (9) employees. This indicates that the majority of the study sample members have high experience in the field of accounting and internal control.

10.3 Information Sources

In order to achieve the study objectives, the researcher depended on two types of information sources namely the secondary sources and the primary sources as follows:

- a. The secondary sources: They are the data which was obtained from desk sources and the literary review of the previous studies to establish the scientific foundation and the theoretical framework of the study whereby the following were referred to:
 - Books and sources and the written and published scientific material related to the topic of the research.
- b. The primary sources: They are the data which will be obtained from the questionnaire which was especially prepared for this study and which covered all the aspects of the theoretical framework and the questions and hypotheses on which the study was based.

10.4 The Study Tool

To realize the objectives of the study, the researcher used one main researching tool which was a questionnaire consisted of thirty items based on the pattern of Likert Quintet and composed of two axes:

First Axis: The personal information about the study sample concerning gender, age, academic qualification, years of experience and specialty.

Second Axis: A number of clauses that are intended to identify the role of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds which is accomplished through several domains as follows: The components of internal control at the Jordanian Ministry of Justice (North Province) to mountain public funds, and this dimension consisted of (30) clauses divided on several domains: The components of internal control at the Jordanian Ministry of Justice (North Province) to maintain

public funds, and this dimension consisted of (30) clauses divided on several domains:

First domain: The internal control environment as one of the internal control components counting (6) clauses.

Second domain: Risk assessment as one of the internal control components counting (6) clauses.

Third domain: The internal control activities as one of the internal control components counting (6) clauses.

Fourth domain: Information and methods of communication as one of the internal control components counting (6) clauses.

Fifth domain: Monitoring by the Jordanian Ministry of Justice (North Province) counting (6) clauses.

Considering that the verbal assessment scale used in this study was as follows:

Strongly agree	Agree	Neutral	Disagree	Strongly disagree
5	4	3	2	1

10.5 Reliability of the Tool

The reliability coefficient of the study tool was calculated using (Cronbach's Alpha) equation of internal consistency after applying the tool on the study sample members which consisted of (63) male and female employees where the reliability coefficient of the tool was (0.709).

10.6 Statistical Treatment

The researcher used the following:

After the termination of data collection, the researcher is going to use the statistical analysis program (SPSS) through the computer to perform the following:

1. Conducting (one sample T – test).
2. Simple linear regression analysis.

11. The Results of the Study Hypotheses Test

First main hypothesis: There is no statistically significant role at (a = 0.05) for the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds. To test this hypothesis, the researcher used (T – test) and derived the following criterion to compare the means relying on the number of the study tool clauses and the adopted verbal assessment scale:

The comparison criterion of the main hypothesis mean:

- 1- From (30) to less than (70) low role
- 2- From (70) to less than (110) medium role
- 3- From (110) to (150) high role

The comparison criterion of the sub – hypotheses means:

1. From (5) to less than (13.33) Lowrole
2. From (13.33) to less than (21.66) Medium role
3. Form (21.66) to (30) High role

Table 5. The results of (T – test) of the role of internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	103.47	20.10	23.58	62	0.000

Table (5) shows that the significance level of (T) which is (0.000) was less than Alpha (0.05) and leads to the conclusion that there is a statistically significant role for the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds, and viewing the arithmetic mean we conclude that this role falls within the medium effect category.

First Sub – hypothesis: There is no statistically significant role at (a = 0.05) of the internal control environment at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds.

Table 6. The results of (T – test) for the role of the internal control environment at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	21.52	5.40	18.23	62	0.000

Table (6) shows that the significance level of (T) which is (0.000) was less than Alpha (0.05) and leads to the conclusion that there is a statistically significant role for the control environment at the Jordanian Ministry of

Justice (North Province) in the maintenance of public funds, and viewing the arithmetic mean we conclude that this role falls within the medium effect category.

The researcher also used the simple linear regression analysis to measure the effect of the internal control environment in the maintenance of public funds, and the results were as follows:

Table 7. The results of the simple linear regression analysis to investigate the effect of the internal control environment in the maintenance of public funds

Independent variable	R	R ²	F	Sig F	DF	T	Sig t
Internal control environment	0.509	0.259	6.655	0.018	1 19	2.580	0.018

Table (7) shows that the internal control environment at the Jordanian Ministry of Justice (North Province) affects the maintenance of public funds where the correlation coefficient value was (0.509) which is a medium correlation degree. The rate of the internal control environment impact in the maintenance of public funds was (0.259). This correlation is statistically acceptable as the calculated (F) value which is (6.655) is higher than the tabular value of (F) which is (4.38) statistically significant at a confidence degree of (%95) and significance level of ($\alpha = 0.05$).

T – Test value reveals the linear significance of the independent variable in the regression model. The significance level of (T) reached at (0.018) which is less than Alpha (0.05) which means the presence of linear significance of the internal control environment in the maintenance of public funds.

With this result, the null hypothesis of the study is rejected which means the acceptance of the alternative hypothesis i.e. the effective role of the internal control environment in maintaining public funds as one of the internal control components.

Second Sub – hypothesis: There is no statistically significant role at ($\alpha = 0.05$) of risk assessment as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds.

Table 8. T – Test results for the role of risk assessment as one of the internal control components at the Jordanian Ministry of Justice (North province) in the maintenance of public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	21.33	6.39	15.28	62	0.000

Table (8) shows that the significance level of (T) at (0.000) was less than Alpha (0.05) meaning that there is a statistically significant role for risk assessment as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds, and viewing the arithmetic mean, we conclude that this role falls within the medium effect category. The researcher also used the simple linear regression analysis to measure the effect of risk assessment as one of the internal control components in the maintenance of public funds where the results were as follows:

Table 9. The results of simple linear regression analysis to investigate the effect of risk assessment as one of the components of internal control in the maintenance of public funds

Independent variable	r	R ²	F	DF	Sig f	t	Sig t
Risk assessment	0.716	0.513	19.97	1 19	0.000	4.47	0.000

Table (9) shows that the risk assessment at the Jordanian Ministry of Justice (North Province) affects the maintenance of public funds where the correlation coefficient value was (0.716) which is a high correlation degree. The rate of the internal control environment impact in the maintenance of public funds was (0.513). This correlation is statistically acceptable as the calculated (F) value which is (19.97) is higher than the tabular value of (F) which is (4.38) statistically significant at a confidence degree of (%95) and significance level of ($\alpha = 0.05$).

T – test value reveals the linear significance of the independent variable in the regression model. The significance level of (T) reached at (0.000) which is less than Alpha (0.05) which means the presence of linear significance of the risk assessment in the maintenance of public funds.

With this result, the null hypothesis of the study is rejected which means the acceptance of the alternative hypothesis i.e the effective role of the risk assessment in maintaining public funds as one of the internal control components.

Third Sub- hypothesis: There is no statistically significant role at ($\alpha = 0.05$) for the internal control activities at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds.

Table 10. T – Test results of the role of internal control activities at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	19.14	4.63	18.90	62	0.000

Table (10) shows that the significance level of (T) which is (0.000) was less than Alpha (0.05) which means that there is a statistically significant role for the internal control activities at the Jordanian Ministry of Justice (North Province) in maintaining public funds. Viewing the arithmetic mean, we see that this role falls within the medium effect category. The researcher also used the simple linear regression analysis to measure the effect of internal control activities in maintaining the public funds and the results were as follows:

Table 11. The results of simple linear regression analysis to investigate the effect of internal control activities in maintaining public funds

Independent variable	r	R ²	F	DF	Sig f	t	Sig t
Control activities	0.775	0.600	28.54	$\frac{1}{19}$	0.000	5.343	0.000

Table (11) shows that the internal control activities as one of the internal control components at the Jordanian Ministry of Justice (North Province), affect in maintaining public funds as the correlation coefficient value was (0.775) referring to a high correlation degree. The rate of the internal control activities effect as one of the internal control components in maintaining public funds was (0.600) and this is statistically accepted because the calculated (F) value at (28.54) was higher than the tabular (F) value at (4.38) which is statistically significant at the confidence degree of (%95) and a significance level of ($\alpha = 0.05$).

T – test value revealed the linear significance of the regression model of the independent variable where the significance level value of (T) which was (0.000) which is less than Alpha (0.05) which means the presence of linear significance of the internal control activities in maintain public funds, with this result, the null hypothesis of the study is rejected and the alternative one is accepted which refers to the effective role of the internal control activities in maintaining public funds as one of the internal control components.

Fourth Sub – hypothesis: There is no statistically significant role at ($\alpha = 0.05$) for the information and methods of its communication as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds.

Table 12. T – test results of the role of information and methods of its communication as one of the components of internal control components at the Jordanian Ministry of Justice (North Province) in maintaining public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	20.857	5.21	18.31	62	0.000

Table (12) shows that the significance level of (T) which is (0.000) was less than Alpha (0.05) which means that there is a statistically significant role for the information and methods of its communication at the Jordanian Ministry of Justice (North Province) in maintaining public funds. Viewing the arithmetic mean we see that this role falls within the medium effect category. The researcher also used the simple linear regression analysis to measure the effect of information and methods of its communication in maintaining the public funds and the results were as follows:

Table 13. Results of simple linear regression analysis to investigate the information and methods of its communication as one of the internal control components in maintaining public funds

Independent variable	r	R ²	F	DF	Sig f	t	Sig t
Information and methods of communication	0.870	0.757	59.18	$\frac{1}{19}$	0.000	7.693	0.000

Table (13) shows that the information and methods of communication as one of the internal control components at the Jordanian Ministry of Justice (North Province) affect in maintaining public funds as the correlation coefficient value was (0.870) referring to a high correlation degree. The rate of the information and methods of communication effect as one of the internal control components in maintaining public funds was (0.757) and this is statistically accepted because the calculated (F) value at (59.18) was higher than the tabular (F) value at (4.38) which is statistically significant at the confidence degree of (%95) and a significance level of ($\alpha = 0.05$).

T – test value revealed the linear significance of the regression model of the independent variable where the significance level value of (T) which was (0.000) which is less than Alpha (0.05) which means the presence of linear significance of the information and methods of communication in maintaining public funds. With this result, the null hypothesis of the study is rejected and the alternative one is accepted which refers to the effective

role of the information and methods of communication in maintaining public funds as one of the internal control components.

Fifth Sub – hypothesis: There is no statistically significant role at ($\alpha = 0.05$) for monitoring as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds.

Table 14. T – Test results of the role of monitoring as one of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds

No.	Arithmetic mean	Standard deviation	T	df	Sig (2 – tailed)
63	20.61	5.14	18.373	62	0.000

Table (14) shows that the significance level of (T) which is (0.000) was less than Alpha (0.05) which means that there is a statistically significant role for the monitoring at the Jordanian Ministry of Justice (North Province) in maintain public funds. Viewing the arithmetic mean we see that this role falls within the medium effect category. The researcher also used the simple linear regression analysis to measure the effect of monitoring in maintaining the public funds and the results were as follows:

Table 15. The results of simple linear regression analysis to investigate the effect of monitoring as one of the internal control components in the maintenance of public funds

Independent variable	r	R ²	F	DF	Sig f	t	Sig t
Monitoring	0.901	0.812	81.84	$\frac{1}{19}$	0.000	9.01	0.000

Table (15) shows that monitoring as one of the internal control components at the Jordanian Ministry of Justice (North Province) affect in maintaining public funds as the correlation coefficient value was (0.901) referring to a high correlation degree. The rate of monitoring effect as one of the internal control components in maintaining public funds was (0.812) and this is statistically accepted because the calculated (F) value at (81.84) was higher than the tabular (F) value at (4.38) which is statistically significant at the confidence degree of (%95) and a significance level of ($\alpha = 0.05$).

T – test value revealed the linear significance of the regression model of the independent variable where the significance level value of (T) which was (0.000) which is less than Alpha (0.05) which means the presence of linear significance of monitoring in maintaining public funds. With this result, the null hypothesis of the study is rejected and the alternative one is accepted which refers to the effective role of the monitoring in maintaining public funds as one of the internal control components.

Table 16. Summary of the arithmetic means and standard deviations of the internal control components at the Jordanian Ministry of Justice (North Province) in the maintenance of public funds in descending order

Element	Arithmetic mean	Standard deviation
Internal control environment	21.52	5.40
Risk assessment	21.33	6.39
Information and methods of its communication	20.85	5.21
Monitoring	20.61	5.14
Internal control activities	19.14	4.63

Viewing the former table, we find that the internal control environment as one of the internal control components in the maintenance of public funds obtained the highest arithmetic mean at (21.52), and this indicates the more effectiveness of this element than others in supporting the internal control actions. However, the element of internal control activities received the least arithmetic mean at (19.14) which is an acceptable mean. Nevertheless, this points out the existence of an aspect of shortage or underacting in the activities of the internal control committees at the Jordanian Ministry of Justice (North Province) in the maintenance of Public Funds.

The Study Results

- 1- There is a role for the internal control components at the Jordanian Ministry of Justice (North Province) in maintaining public funds in average level.
- 2- There is an average role for each of the internal control components at the Jordanian Ministry of Justice (North Province) separately in maintaining public funds.
- 3- The internal control environment attained the highest arithmetic mean in maintaining public funds as one of the internal control components at the Jordanian Ministry of Justice (North Province).
- 4- Monitoring, as one of the internal control components, got the highest effect compared to the other internal control components while the least impact was for the internal control environment.

12. Recommendations

- 1-Concentrating on the internal control in general to raise the efficiency in maintaining public funds at the Jordanian Ministry of Justice (North Province).
- 2-Activating and developing the activities followed by the internal Control Committees at the Jordanian Ministry of Justice (North Province).
- 3-Giving more attention to the internal control environment to elevate its impact in maintaining public funds at the Jordanian Ministry of Justice (North Province).
- 4-I suggest conducting more studies about the role of internal control in the maintenance of public funds at the Jordanian Ministry of Justice on the level of the whole kingdom to verify the accuracy of the present study's results.
- 5-I suggest conducting more studies about the same subject but through the perspective of the internal auditors of other ministries in order to obtain other results that contribute in treating the shortcomings in the work of the internal Control Committees.

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