

The Quality of Government Financial Reports : Factor's That Can Affect It

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ABSTRACT

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In this study, the standard of the Bandung Regency Health Office's financial reports will be examined in relation pertaining to internal control framework of the government, human resource competency and utilization of official accounting standards. The research approach used is a quantitative one that combines a descriptive and verifying approach. Applying the non-probability sampling method with the Slovin formula, sixty-four individuals from the Bandung district health office were chosen as samples for this study. Descriptive statistics use reliability and validity tests. Regression analysis using multiple linear, determination coefficients, correlation coefficients for product moments and statistical testing for verification uses standard assumptions. A variety of data analysis methods are used like as simultaneous and partial testing (f-test and t-tests). Data is processed using SPSS software. Internal Control System of the Government, Competency in Human Resource and the Implementation of Government Accounting Standards do not affect the quality of financial reports per data from a partial research. However, There isn't any relationship between the quality of financial reports and the Internal Control System of the Government, Competency in Human Resource and the Implementation of Government Accounting Standards according to contemporaneous research findings.

INTRODUCTION

Management of regional finances must be conducted in a law-abiding, efficient and organized manner, cost-effective, translucent and responsible way while considering the principles of justice, compliance and community advantages as stated in Article 3 Paragraph 1 of Government Regulation Number 12 of 2019 concerning Regional Financial Management. (Ridzal et al., 2022; Risnanto et al., 2023). By publishing financial reports, the local government may provide responsibility and openness to regional financial management. (Mahmudi, 2018). This is undoubtedly possible if local government organizations can produce, manage, and uphold

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the caliber of financial reports (Lathifah Nur'aini & Arismutia, 2024; Mispa & Nuramal, 2022; Oktaviani & Syarif, 2024).

The quality of financial reports from regional governments has improved throughout the present crisis, according to Finance Minister Sri Mulyani. This accomplishment is neither straightforward nor easy, in her opinion.

As demonstrated by the delays in financial report production beyond the local government-established timeline, the current state of financial report preparation is not optimal (Pebriani, 2019; Purwanti & Berliani, 2023; Putri D.R., 2023). Furthermore, the depreciation calculations from the asset area of the health department are still done by hand, which takes a long time and increases the possibility of conflicts with the book value of the products. Inadequate recordkeeping also leaves stock opname problems unresolved (Fauziyah, 2019; Halim & Muhammad, 2018; Handayani & Ridwan, 2024). Furthermore, many evaluations and monitoring duties still need to be completed by local officials because the capitalization of the Barjas account codes has not yet been included into the real account codes (Sudaryo et al., 2021; Suratman et al., 2022).

Many things need to be ready to meet the requirements for the establishment of BLUD in order for it to be implemented at Puskesmas. PEMENDAGRI No. 79 of 2018 is still relatively new, thus there are a lot of challenges in putting BLUD into practice. A change to the financial management system is one of them. The impact of BLUD's implementation on the financial management system, the challenges that will arise, and the effects that Puskesmas will experience because of the system's modifications after the issuance of PEMENDAGRI No. 79 of 2018 must thus be reviewed.

Even though the Bandung Regency Government received a Unqualified Opinion (WTP) from the West Java Province Financial Audit Agency's Audit Report on Financial Statements for the 2022 fiscal year, the BPK still contains findings and notes, including one regarding asset recording, which accounts for just 10% of the 2,200 asset fields available. Additionally, several new regulations must be modified to conform to the government's standard operating procedures (SOP) (Halim & Muhammad, 2018). These regulations need the competent State Civil Apparatus (ASN) and Government Internal Supervisory Apparatus (APIP) to perform their respective roles and functions. The financial information of a reporting entity status and all transactions over a specific reporting period are detailed in financial reports. (Aulia & Syarif, 2024; Binawati & Nindyaningsih, 2022). The worth of financial resources used to conduct government operations, evaluate financial conditions, gauge a reporting entity's efficacy and efficiency, and assist in determining compliance with legal and regulatory requirements are the main purposes of financial statements. (Oktaviani & Syarif, 2024)

Even though BPK gave Bandung Regency a WTP opinion on its financial report, BPK nevertheless finds and highlights certain things, like the asset recording, which accounts for just 10% of the 2,200 asset categories, including those in the Health Office. Additionally, a few new regulations must be modified to conform to the government's standard operating procedures (SOP). These regulations need the competent State Civil Apparatus (ASN) and Government Internal Supervisory Apparatus (APIP) to perform their respective roles and functions.

This study's concern is how the Bandung Regency Health Office's financial reports are affected by Internal control of the government, Competency in human resource, and implementation of government accounting guidelines. Finding out how implementation of government accounting guidelines, Competency in human resource and Internal control of the government affect the quality of financial reports at the Bandung Regency Health Office is the

goal of this study. (Renung, 2018; Sutarman, 2019).

The framework of mind is a compilation of the numerous hypotheses put out in the research that synthesize the correlations between variables (Sugiyono, 2022). They are then critically and methodically examined considering these hypotheses, leading to a synthesis of the connections between the variables under investigation (Sunnyoto, 2018). The hypothesis is then developed using a synthesis of the variables' relationships.

The model for the research is as follows:

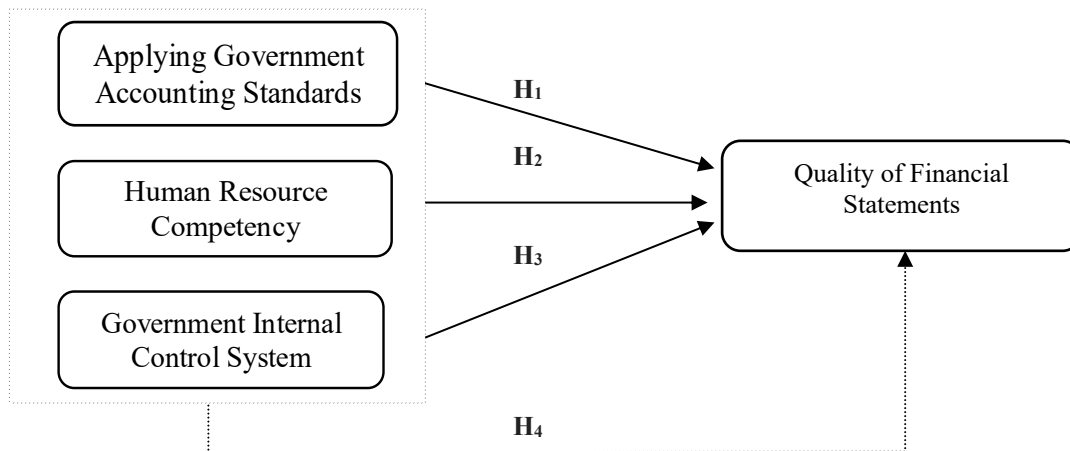


Figure 1. Research Framework

These theories will be examined in this research.:

H₁ Quality of Financial Reports is Affected by implementation of government accounting guidelines

H₂ Quality of Financial Reports is impacted by Competency in human resource.

H₃ Quality of Financial Reports is impacted by Internal control of the government.

H₄ Quality of Financial Reports is impacted simultaneously by applying Standards for Government Accounting, Competency in Human Resources and Internal Control System of the Government.

RESEARCH METHOD

A descriptive and confirming technique combined with a quantitative method was used in this research. As (Sugiyono, 2022), the quantitative approach is " A research methodology grounded in positivism, utilized to investigate a certain demographic or sample, requiring the gathering of statistical data with the intention of evaluating accepted theories."

The descriptive technique is examining one or more independent variables without making any connections between them or comparing them to other variables (Ghozali, 2020). On the other hand, the verification technique entails testing the proposed hypothesis through conducting research on a specific sample or population. (Sugiyono, 2022)

In this research, primary data—that is, data sources obtained directly from data collectors—are used. Respondents give data by completing surveys and then answering systematic questions. Respondents choose from a variety of possible solutions, depending on what is appropriate and considered correct for everyone (Sugiyono, 2022). Field researchers have directly discovered the target data in primary data. A questionnaire was thus given to each employee in the Bandung Regency Health Office.

The operationalization variable has been written below :

Table 1. Variable Operationalization

Variable	Dimention
Quality of Financial Reports (Y)	<ol style="list-style-type: none"> 1. Relevant <ol style="list-style-type: none"> 1.1 Financial statements present timely information such that it might be helpful and impactful while making decisions. 1.2 The institution/agency where I work completed the financial report on time. 1.3 The most thorough presentation of government financial accounting data is provided, covering all accounting information that can influence decision-making. 2. Andal <ol style="list-style-type: none"> 2.1 The Financial Statements present every fact honestly and verifiably. 2.2 Transactions presented by the institution/organization where I work are depicted honestly in the financial report. 2.3 The presentation of The prepared financial statements are always reviewed by the Internal Auditor to prove that the information presented is free from misstatements and ultimately creates reliable finances. 2.4 The institution/agency where I work provides information aimed disregards particular needs in favor of universal needs. 2.5 The information presented by the institution/agency where I work is free from material errors. 3. Can be compared The data from the financial reports can be compared to either the prior period's financial reports or the financial statements of other reporting companies generally. 4. Understandable The data displayed in the financial statements is comprehensible to users and is given in formats and terminology that are tailored to their comprehension level.
Applying Government Accounting Standards (X ₁)	<ol style="list-style-type: none"> 1. Basis of Accounting <ol style="list-style-type: none"> 1.1 Applying the accrual basis for asset recognition in the balance sheet of your office. 1.2 Using the accrual method to recognize equity in your office's balance sheet. 1.3 Your office's Budget Realization Report using the cash basis for revenue recognition. 1.4 Using the cash basis in your office to recognize expenses in the Budget Realization Report. 1.5 Using the cash basis to identify financing in your office's Budget Realization Report 2. Historical Value <ol style="list-style-type: none"> 1. In your office's financial statements, assets are listed at fair value. 2. In your office's financial statements, liabilities are listed as the total quantity of money and money equivalents that must be paid in order to satisfy future obligations in the execution of government operations. 3. Realization Realizing the revenue received through the government budget for debt repayment and spending during that period. 4. Substance Prevails Over Formal Form Presenting transactions fairly that should be presented, these transactions must be documented and shown in the Financial Statements based on their economic actuality and substance, not merely their formalities. 5. Periodicity Financial report at your office is submitted in accordance with the specified reporting period. 6. Consistency The identical method of accounting is applied to comparable occurrences from one time to another by a reporting entity in the Financial Statements at your office. 7. Full Disclosure The financial report of your office presents all the information needed by the users comprehensively. 8. Presenting Fairly

Human Resource Competency (X ₂)	<p>The financial statements present the Report on Budget Realization, Report on Budget Surplus Changes, Financial Statement, Income Statement, Statement of Cash Flow, Report on Equity Change, and CALK.</p> <ol style="list-style-type: none">1. Integrity I have behaved in accordance with the organization's values, norms, and/or ethics, and have been honest in financial management.2. Collaboration I can establish nurturing, and maintain effective working relationships, with a commitment to mutual assistance in tasks according to accounting functions.3. Communication I can explain views and ideas clearly, systematically, accompanied by logical arguments in the field of accounting.4. Orientation towards results I can maintain a high personal commitment to completing tasks related to planning and outcomes in the field of accounting.5. Public Service I can carry out government tasks in fulfilling public service needs.6. Self-Development and Others I can enhance my knowledge and skills as well as inspire others relevant to the job.7. Managing Change I can adapt to new or changing situations and do not overly rely on old methods and processes.8. Decision Making I can make good decisions in a timely manner and with confidence after considering the principle of prudence.
Government Internal Control System (X ₃)	<ol style="list-style-type: none">1. Control Environment<ol style="list-style-type: none">1.1 The existence of a framework for management in planning and controlling the organization in achieving organizational goals.1.2 The institution/organization where I work has implemented a written code of ethics.1.3 The leadership of the institution/organization where I work has set an example by adhering to the code of ethics.2. Risk Assessment<ol style="list-style-type: none">2.1 At my workplace, they have implemented boundary settings and tolerance determination.2.2 The existence of certainty in determining the impact of identified risks on the achievement of institutional goals.3. Controlling Activities<ol style="list-style-type: none">3.1 The existence of a review of the performance of the relevant agency Monitoring the performance achievements of the institution compared to the plan as a performance benchmark.3.2 At my workplace, adequate task separation has been implemented.4. Information and Communication<ol style="list-style-type: none">4.1 At my workplace, an information system has been implemented to carry out responsibilities.4.2 Reports that are made on time, well-prepared, and submitted in writing to the authorized parties for approval.5. Internal Control Monitoring<ol style="list-style-type: none">5.1 At an unspecified time, the management conducted a surprise audit of the accounting records.5.2 Recommendations for improving the internal control structure have been implemented and monitored by the Department.

Samples and Populations

There are 176 employees of the Bandung Regency Health Office who make up the research sample. In this research, purposive sampling and a non-probability sampling technique

were employed. According to (Sugiyono, 2022) deliberate sampling is one sampling technique that necessitates careful consideration. Individuals having a Bandung Regency Health Office registration and ready to fill out the questionnaire or survey must be chosen in order to establish the sample requirements for this research.

There are 176 people employed in the Bandung Regency Health Office. The Slovin equation(Sujarweni, 2021) is employed in sampling.

$$n = \frac{N}{1 + Ne^2} = \frac{176}{1 + 176(0,1)(0,1)} = \frac{176}{1 + 1,176} = 63.76 \rightarrow 64 \tag{1}$$

Details: n is a unit sample (the required quantity of responders), N is Demographics (demographics size or number), and e = error

For data analysis, this research used tests for the instruments' validity and reliability in addition to regression using multiple linear models, determination, coefficient of correlation for product moment and conventional test of assumptions. As part of the hypothesis testing procedure, the research employed both simultaneous testing (f-tests) and partially testing (t-tests).

RESULTS AND DISCUSSION

The Validity Test

The correlation between the total score for all variable and a score for each respondent's response must be calculated in order to assess every statement item's validity in the survey. The r_{table} and the r-correlation values are then contrasted at a significance level of 0.05. The value of the r_{table} with 100 respondents is 0.196, according to the 0.05 significant column., row 98, or in the r-table with (n-2). The following are the results of the validity test:

Table 2. Validity Test Results

Variable	No. Item	Rcount	Rtable	Details
Quality of Financial Statements	Y_Q1	0.646	0.254	Valid
	Y_Q2	0.580	0.254	Valid
	Y_Q3	0.547	0.254	Valid
	Y_Q4	0.413	0.254	Valid
	Y_Q5	0.374	0.254	Valid
	Y_Q6	0.616	0.254	Valid
	Y_Q7	0.732	0.254	Valid
	Y_Q8	0.687	0.254	Valid
	Y_Q9	0.547	0.254	Valid
	Y_Q10	0.632	0.254	Valid
Applying Government Accounting Standards	X1_Q1	0.369	0.254	Valid
	X1_Q2	0.732	0.254	Valid
	X1_Q3	0.666	0.254	Valid
	X1_Q4	0.374	0.254	Valid
	X1_Q5	0.279	0.254	Valid
	X1_Q6	0.257	0.254	Valid
	X1_Q7	0.750	0.254	Valid
	X1_Q8	0.374	0.254	Valid
	X1_Q9	0.416	0.254	Valid
	X1_Q10	0.651	0.254	Valid

	X1_ Q11	0.443	0.254	Valid
	X1_ Q12	0.416	0.254	Valid
	X1_ Q13	0.750	0.254	Valid
	X2_ Q1	0.412	0.254	Valid
	X2_ Q2	0.522	0.254	Valid
Human	X2_ Q3	0.615	0.254	Valid
Resource	X2_ Q4	0.263	0.254	Valid
Competency	X2_ Q5	0.538	0.254	Valid
	X2_ Q6	0.615	0.254	Valid
	X2_ Q7	0.330	0.254	Valid
	X2_ Q 8	0.522	0.254	Valid
	X3_ Q1	0.949	0.254	Valid
	X3_ Q2	0.424	0.254	Valid
Government	X3_ Q3	0.432	0.254	Valid
Internal Control	X3_ Q4	0.440	0.254	Valid
System	X3_ Q5	0.928	0.254	Valid
	X3_ Q6	0.928	0.254	Valid
	X3_ Q7	0.949	0.254	Valid
	X3_ Q8	0.928	0.254	Valid
	X3_ Q9	0.949	0.254	Valid
	X3_ Q10	0.949	0.254	Valid
	X3_ Q11	0.619	0.254	Valid

Source: SPSS Version 26 Output, 2024

According to the table, Pearson Correlation($r_{\text{count}} > r_{\text{table}}$) (0.254) renders every item on the questionnaires about applying Governmental accounting guidelines, Competency in human resources, quality of financial reports and Internal control mechanisms of the government is legitimate.

Reliability Test

For the reliability test in this study, the SPSS 26 software employs alpha Cronbach. When a variable's Alpha Cronbach value is greater than 0.60, it is deemed reliable. The following are the reliability test results that were presented:

Table 3. Reliability Test Result

Variable	Croanbach Alpha	Amount	Details
Quality of Financial Reports	0.772	0.60	Reliabel
Applying Governmental accounting guidelines	0.751	0.60	Reliabel
Competency in human resources	0.618	0.60	Reliabel
Internal control mechanisms of the government	0.932	0.60	Reliabel

Source: SPSS Version 26 Output, 2024

Since the values of Cronbach's Alpha of all the variables under investigation were higher than 0.60, they are all considered appropriate (reliable). It is possible to use the collected data for more research because findings from the reliability and validity tests show that the questionnaire used is adequate and valid.

Normality Test

Classical Assumption Test

The findings of the normality testing were follows:

Table 4. Normality Test Result

Kolmogorov-Smirnov Test with One Sample		
Unstandardized Residual		
N		64
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	4.39558327
Most Extreme	Absolute	.069
Differences	Positive	.069
	Negative	-.063
Test Statistic		.555
Asymp. Sig. (2-tailed)		.918 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS Version 26 Output, 2024

In accordance with the results of the aforementioned normality test, the data is regularly distributed since the significance level is greater than 5% ($0.918 > 0.05$). It can be inferred that the data satisfies the assumption of normalcy and is normally distributed. The conclusion from both normality tests, whether using the Kolmogorov-Smirnov (K-S) test, shows that the information is dispersed normally. Next, it is explained in the figure below:

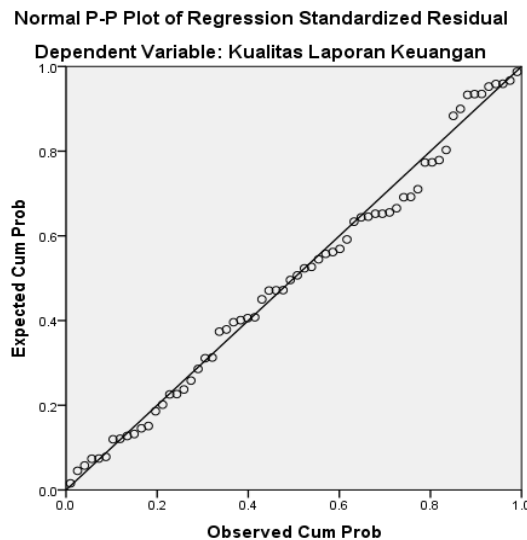


Figure 2. Results of Normality Test with P-Plot Graph

The distribution test findings utilizing the normal probability figure as seen in the above image, indicate that a normal distribution is used for the data because the dots are dispersed about the line that is diagonal that adheres to the line.

Test for Multicollinearity

The table below shows the results of the multicollinearity test :

Table 5. Multicollinearity Test Result

Models	Coefficients ^a	
	Tolerance	VIF
Applying Governmental accounting guidelines	.950	1.052
Competency in human resources	.932	1.073
Internal control mechanisms of the government	.978	1.022

a. Dependent Variable: Quality of Financial Reports

Source: SPSS Version 26 Output, 2024

According to the previously given table, each variable has a variance influence factor (VIF) value less than 10 and a tolerance value more than 0.10. Therefore, it can be concluded that there is no multicollinearity among the independent variables in this study's regression model.

Test of Heteroscedasticity

The results of the heteroscedasticity test are justified in this way. :

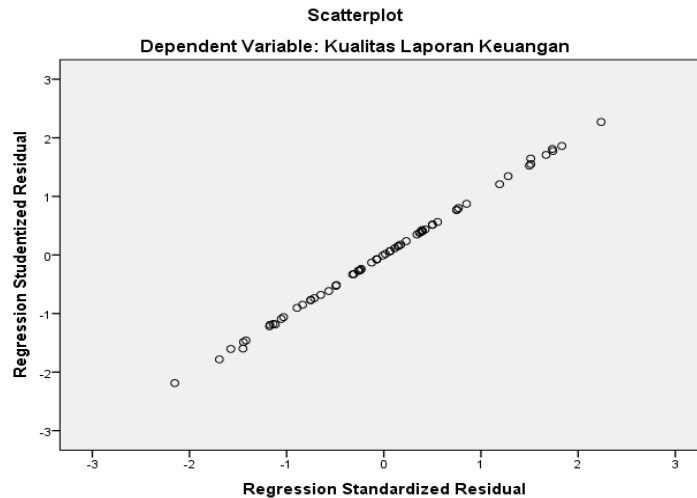


Figure 3. Test Results for Heteroscedasticity

An illustration of the findings According to the aforementioned heteroscedasticity test, there is no structure to the points; they are dispersed haphazardly. Where the dots are dispersed Both above and below zero point along the Y axis. This indicates that the regression model is suitable for further research because it does not display heteroscedasticity.

Test of Regression with Multiple Linears

Using Regression with Multiple Linears, the link between the independent components (Applying Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government) and the dependent variable (Quality of Financial Reports) is thoroughly understood.

Table 6. Regression with Multiple Linears

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		β	Std. Error	Beta	t	Sig.
1	(Constant)	31.249	8.797		3.552	.001
	Applying Governmental accounting guidelines	.040	.20	.044	.335	.739
	Competency in human resources	.055	.204	.036	.271	.788
	Internal control mechanisms of the government	.068	.084	.105	.808	.423

a. Dependent Variable: Quality of Financial Statements

Source: SPSS Version 26 Output, 2024

The multiple linear regression equation that follows can be produced by computing the regression coefficient and constant value from the output above :

$$Y = 31.249 + 0.040X_1 + 0.055X_2 + 0.068 \quad (1)$$

The preceding equation can be interpreted as follows; $\alpha = 31,249$ This indicates that the value of Financial Reports Quality will rise by 31.249 units if the Implementation of Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government values are regarded as non-existent or 0; $\beta_1 = 0,040$ If all other factors stay the same, consequently, this implies that the Financial Statement Quality variable will rise as in value by 0.040 for each unit in which the Implementation of Government Accounting Standards variable increases. Assuming all other factors stay the same, however, the Implementation of Government Accounting Standards (Y) will drop by 0.040 units for each unit drop in the Implementation of Government Accounting Standards (X1). $\beta_2 = 0,055$ If all other variables remain constant, this implies that the Financial Statement Quality variable will rise in value with 0.055 each unit of Competency in human resources. On the other hand, if all other variables stay the same, the Financial Statement Quality will decline as 0.055 each unit drop in the Human Resource Competence. $\beta_3 = 0,068$. Accordingly, if all other variables stay the same, the Financial Statement Quality will rise by 0.068 each unit added to the Government Internal Control System. On the other hand, if all other variables stay the same, the Financial Statement Quality will drop by 0.068 each unit drop in the Government Internal Control System.

Partially Test Hypotheses (t-Test)

To find out, the distribution table must be used to compute the t table whether Implementation of Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government possess any significance. When using two-sided testing and $\alpha = 0.05$, $df = n - k = 64 - 4 = 60$, the t_{table} will be 2.000.

After a partial hypothesis test, data processing, the following results were obtained:

Table 7. Partial Tests Results (t-Test)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	31.249	8.797		3.552	.001
Applying Governmental accounting guidelines	.040	.20	.044	.335	.739
Human Resource Competency	.055	.204	.036	.271	.788
Internal control mechanisms of the government	.068	.084	.105	.808	.423

a. Dependent Variable: Quality of Financial Statements

Source: SPSS Version 26 Output, 2024

H₁ Results of Hypothesis Testing on the Application of Governmental accounting guidelines of Financial Statements

The t table is 2.000 and the computed t value for Implementation of Governmental accounting guidelines is 0.335 based on the computation above. Considering that the calculated t

value is smaller than the t table and the significance value is greater than 0.05, H₁ is rejected and H₀ is accepted, indicating that Implementation of Governmental accounting guidelines significantly and favorably not affects Financial Report Quality (Y).

H₂ Results of Testing the Hypothesis of Competency in human resources on the Quality of Financial Statements

According to the computation above, the t table is 2.000 and the calculated t value for Human Resource Competency (X₂) is 0.271. Due to the fact that the computed t value is smaller than the t-table and the significance value is lower than 0.05, H₂ is rejected and H₀ is accepted, indicating that there is no relationship between Competency in human resources (X₁) and Financial Statement Quality (Y).

H₃ Results of Testing the Hypothesis of the Internal control mechanisms of the government on the Quality of Financial Reports

The t table is 2.000 and the computed t value for Internal control mechanisms of the government is 0.808 based on the computation above. Internal control mechanisms of the government had no effect on Financial Statement Quality (Y), as evidenced by the rejection of H₃ and acceptance of H₀ due to the relevance value < 0.05 and t_{count} < t_{table}.

Simultaneous Test (f-Test)

The distribution table must be used to compute the t table in order to ascertain if Implementation of Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government have an impact on Financial Statement Quality. The f-table 2.53 with α = 5% and df V₁ = 64 (n-k-1) and V₂ = 4.

Following data processing for a partial hypothesis test, the following results are obtained :

Table 8. Simultaneous Test Results (f-Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	f	Sig.
1	Regression	16,502	4	5,501	,271	,846 ^b
	Residual	1217,233	60	20,287		
	Total	1233,734	64			

a. Dependent Variable: Financial Statement Quality(Y)
 b. Predictors: (Constant), Implementation of Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government

Source: SPSS Version 26 Output, 2024

f_{count} is 0,271 with a significance 0.846, based on the previously mentioned table data. If α = 5% and V₁ = 64 (n-k-1) and V₂ = 4 df are used, the f_{table} become 2.53. The variables Implementation of Governmental accounting guidelines, Competency in human resources and Internal control mechanisms of the government have no impact simultaneously on Financial Statement Quality because the F_{count} value < F_{table} (0.271 < 2.53) and (sig) value of 0.846, which is over than 0.05 (0.846 > 0.05), lend support to the rejection of H₄ and the acceptance of H₀.

CONCLUSION

An accounting of the Bandung Regency Health Office The descriptive statistical analysis indicates that quality is generally in good standing. Government Accounting Standards

Implementation has been going well. At the Bandung Regency Health Office, the staff members have excellent human resource skills. Meanwhile, the government's internal control systems have been operating quite effectively.

The verification investigation showed that Implementation of Government Accounting Standards had no favorable impact on Financial Statement Quality, especially when the t-test, a partial hypothesis test, was applied. Financial Statement Quality was not impacted by Human Resource Competency. Additionally, there was no impact of Government Internal Control Systems on Financial Statement Quality. Human resource competency, government internal control systems, and the implementation of government accounting standards did not affect the quality of financial statements, according to the results of the simultaneous hypothesis test (f-test).

RECOMMENDATIONS

The lack of application of the accrual basis, especially in the recognition of Equity on the Financial Statement Balance Sheet, suggests that the accrual basis should be well socialized to all employees by providing training or accurate information to all employees. The lack of adaptation to old methods and processes, the existing human resources must thoroughly understand the Standard Operating Procedures established by the Health Department so that they can quickly adjust to support the expected quality of financial reports. Competent human resources in their field are needed so that financial management produces quality financial reports by recruiting employees with the appropriate accounting background

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