

ESG and Internal Control Weaknesses – A Case Study of an Islamic Cooperative Body

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DOI: <https://dx.doi.org/10.47772/IJRISS.2025.906000354>

Received: 18 June 2025; Accepted: 25 June 2025; Published: 17 July 2025

ABSTRACT

The purpose of this study is to examine what are some of the weaknesses in a cooperative body administration, that may related to Environment, Social and Governance (ESG) activities. A case study approach was selected for this study by selecting one Islamic cooperative body in Malaysia as a study case. This study found that the selected cooperative has many weaknesses in their internal control procedures. Many errors in recording financial data lead to the fraud opportunity while manual recording of daily transaction contributes to recurring human errors. This indicate that this cooperative body yet to fully exercising ESG framework, particularly the governance pillar of the framework. This study however limited to only one organization and thus, its findings need to be generalised with precautions.

Keywords: internal control, cooperative, fraud, standard operating procedures, case study

INTRODUCTION

Cooperative is the association of group of people, voluntary united to meet certain objectives via jointly-owned and democratically controlled organization. The members owned and run the business by themselves (MacPherson, 1995; International Co-operative Alliance) and has well-established organizational infrastructure supporting a cooperative ideology (Boone and Ozcan, 2014). Cooperatives is important because it able to reduce poverty, contribute to the economic capital growth and increase the livings condition and quality of social well-being (Yang and Hung, 2014; Garnevska et al., 2014; Lan et al., 2014).

In Malaysia, cooperative is governed by Malaysian Co-operative Societies Commission Act (Amendment) Act 2014 (Act 1470). As at 2015, there were 11,871 registered cooperative with 7.4 million members. The total asset is worth RM116.79 billion while the paid shares and fees is RM13.49 billion (Malaysia Co-operative Societies Commission, 2016).

In the context of a cooperative body, Environmental, Social, and Governance (ESG) principles are closely intertwined and mutually reinforcing. Environmental principle focuses on a cooperative's impact on the planet, including resource usage, waste management, pollution, and climate change mitigation. For example, an agricultural cooperative might prioritize sustainable farming practices. Social principle concerns a cooperative's relationships with its employees, members, customers, suppliers, and local communities. This includes fair labor practices, human rights, diversity and inclusion, community engagement, and member well-centricity. Cooperatives, by their very design, have a strong social dimension. Finally, governance principle pertains to how a cooperative is managed and controlled. This includes board structure, transparency, ethical conduct, accountability to members, and compliance with regulations. Good governance is fundamental to a cooperative's success and its ability to uphold its values.

Due to its importance, it is interesting to study the way the cooperative in Malaysia is administered and governed.

One of the important mechanisms of how cooperative can be control and govern is via internal control. Internal control is one of the important activities under the governance pillar of ESG framework. Thus, specifically, the purpose of this study is to examine the level of internal control implementation of the cooperative which is not get much attention from the literature. Many prior studies on the internal control were concentrated on the large company (Zakaria et al., 2016; Doyle et al., 2007) and public sector organization (Baltaci and Yilmaz, 2006; David, 2009; El-Nafabi, 2014). This paper intent to bridge this gap.

This paper is organise as follows. Next is the review of literature, followed by research methodology and findings. Last section is conclusion.

LITERATURE REVIEW

Internal Control and ESG Practices

COSO (2013) described internal control as a process performed by an entity's board of directors, management and other personnel, designed to provide reasonable assurance to the achievement of the objectives relating to operations, reporting and compliance. Based on COSO (2013), a complete and strong internal control consists of five integrated components namely control environment, risk assessment, control activities, information and communication and monitoring activities.

The relationship between ESG and internal control in cooperatives is synergistic. Robust internal controls are essential for collecting, processing, and reporting accurate and reliable ESG data. Just as internal controls ensure accurate financial reporting, they are increasingly vital for non-financial ESG data. This helps build trust with members, stakeholders, and regulators. Internal controls also help standardize data collection and reporting processes for ESG metrics across different departments or branches of a cooperative, ensuring consistency and comparability. As ESG reporting becomes more regulated, strong internal controls ensure that cooperatives meet evolving compliance standards and disclosure requirements.

Strong internal control is an important element of good governance, one of the important pillar in ESG framework. Apart of better transparency (Nor et al., 2017; Hashim et al., 2014; Jaafar et al., 2014; Hamid et al., 2011; Salin and Abidin, 2011a, 2011b, 2011c; Salin et al., 2017; Nawawi dan Salin, 2018b) and better ethical practices (Salin et al., 2012), good governance practices highly recommended organization or company to be audited by the high quality auditor (Salin et al., 2019; Husnin et al., 2016; Asmuni et al., 2015; Husnin et al., 2013) because good audit quality will easily discover and report an error or breach in their clients accounting system (Jais et al., 2016; DeAngelo, 1981). However, this requirement can be eliminated if the company or organization has a strong internal control because the possibility of the error in the accounting system is very remote.

Beside, internal control also important to increase operational efficiency (Cheng et al., 2018), influence information quality (Bauer et al., 2017), negatively associated with future stock price crash risk (Chen et al., 2017), reduce managers' manipulations (Gao and Zhang, 2019), contributed to positive operational outcomes (Harp and Barnes, 2018) and prevent fraud and malpractices to occur in the organizations (Abidin et al., 2019; Nawawi and Salin, 2018a; Karim et al., 2018; Donelson et al., 2017; Hooghiemstra et al., 2015). This is supported by research conducted by KPMG (2009) which reported that poor and insufficient internal control is one of the reasons why fraud and misappropriation widespread in the organizations. ACFE (2008) also revealed that 23% of their surveys' respondents opined that frauds were detected through internal controls that were established in place.

Prior empirical research documented that strong internal control ensure resources are used efficiently (Allen et al., 2013; Baltaci and Yilmaz, 2006) protect assets, timely reporting and publication of financial statement (Allen et al., 2013), decrease possibility of corruption (Szymanski, 2007) and support the usefulness of the risk management practices (David, 2009). In contrast, weak internal control contributes to poor services (El-Nafabi, 2014), vulnerable financial performance (Doyle et al., 2007), inefficient resources allocation (Gonzales, 2000), increase human errors and expand fraud opportunities (Zakaria et al., 2016; Omar et al., 2016; Suhaimi et al., 2016; Rahim et al., 2017).

Cooperative Movement in Malaysia

The cooperative affairs in Malaysia is largely administered by the Malaysian Co-operative Societies Commission (MCS) which formerly known as Co-operative Development Department via Societies Act 1993 (Act 502). MCS responsible to create a conducive and competitive co-operative environment, facilitate efficient and effective service delivery system to enhance co-operative development and ensure the co-operative comply with the rules and regulations so that the public has undisputed confidence with co-operative movement in Malaysia.

The importance of cooperative movement in Malaysia is proven via the establishment of The National Co-operative Policy on 16 July 2013. There are three main Key Result Areas (KRAs) to be achieved under this policy namely development of co-operative economic activities, increase community confidence and good regulation and governance. This policy also outlines 5 cores that need to be implemented as follows:

- To stimulate co-operative involvement in high-value economic sectors;
- To enhance capabilities and abilities of co-operatives;
- To create and improve the capabilities of co-operative human capital;
- To improve community confidence on the co-operative movement; and
- To strengthen co-operatives through effective monitoring and enforcement.

In order to meet those cores and KRAs, five high-value economic activities have been identifying - Financial Services; Wholesale and Retail; Tourism, Personal care and Healthcare; Agriculture and Agro-based Industries and Farming. These economic activities will become a strategic importance for the government and co-operative players to run their co-operative activities and operations.

RESEARCH METHODOLOGY

This study employed a data collection namely document analysis. The data source for this research includes cooperatives documents, bank statements, payment statements, membership data, members financing data and the cooperative financial data.

The case study approach was selected for this study because case study allows this study to examine unfamiliar and real-life business transaction (Leedy and Omrod, 2005; Flyvbjerg, 2006) and allows the exploration and understanding of complex issues (Zainal, 2007). Since a study about cooperative is not popular with other type of business like public listed companies, using case study has a potential for the study come out with very interesting findings (Miller and Brewer, 2003; VanWynsberghe and Khan, 2007). The cooperative that selected for this research was established by the staff of one of the Islamic financial and banking institutions in Malaysia. The objective of the cooperative is to encourage their members to save while assist them when they are in need of financial assistance. Due to confidentiality, the detail information on the management and financial background of the cooperative cannot be disclosed in this paper.

FINDINGS AND DISCUSSION

This section discusses the findings of the research. The weaknesses that found from the examination include:

Unavailability of the standard operation procedure (SOP)

The study found that the standard operation procedure (SOP) for the main activities of the cooperative was not available. It shows that the cooperative had insufficient internal control because without a written internal control guidelines and procedures, the cooperative could not have an effective internal control. Apart of that,

standard operating procedures are important to guide employee to conduct their job and hence, avoiding waste of time and resources due to repetitive mistakes. The quality of the product and services also can be preserved.

Having good and clear operating procedures also can act as a training manual so that the company is not required to conduct a formal training or workshop which is costly and time consuming. In addition, when all employees follow the same operating procedures, the outcome of the task is consistent and uniform. This is because some work process can be duplicated and easily teach to the employees. The standard routine of job makes the task more predictable because every steps and action can be referred to the printed standard operating procedures.

In addition, standard operating procedures also can be used as basis of performance appraisal for the employees. The key performance indicators that meet the standard operating procedures will ensure fair and just assessment on the productivity of the employee.

Poor human capital

The study also discovered that the staff of the cooperative did not have the capabilities and experiences to develop an effective and efficient internal control. Poor and inappropriate middle management team's skills, experiences and education achievement contributed to the cooperative lack of effective internal control. This is not good as knowledgeable employees particularly middle type of manager is importance to help the organization to achieve their goals. In short, employees that are competent are able to deliver whatever tasks that they required to do by their employer (Ahmad et al., 2016).

The human resources management possibly do not have a sufficient procedure to scan and recruit talented individuals that appropriate and as needed by the organization. In this case, the knowledge and ability to develop internal control is not one of the requirements in hiring new employees and manager. Lack of expertise will result the company poorly performed and unable to meet its objective.

In addition, lack of expertise and knowledgeable employees force organization to conduct frequent training to increase employees' knowledge in internal controls. This is costly for the company. Alternatively, the cooperative may hire consultant from audit firm to design a complete internal controls which is also expensive.

Lack of security in physical document storing

The filing cabinets that store confidential documents such staffs' credential, financing ledgers, minutes of meeting and accounting documents only have manual locking mechanism. These cabinets were locked after office hours. All the keys of these cabinets including the spare keys are put in one plastic container and then stored in one of the locked cabinet. Unfortunately, the key to that cabinet is kept in one of the office clerk's workstation which was accessible to anyone. Thus, the issue of security may surface as anyone can get access to the keys.

Poor document management can result the company lost it important document and sensitive information. This information then can be used by the competitors against the company. In addition, the data about the customers can be used by the competitors to persuade the existing customer to switch to the other companies. Consequently, the cooperative may loss their valuable loyalty customer and hence revenue to other company. In addition, the company also may be sued by its consumer or regulatory authority due to its inability to properly safeguarded the customer information under Personal Data Protection Act 2010 (Act 709). Furthermore, the company may faced trouble during the statutory audit process as they cannot present sufficient documents and evidence to support the organization transactions. Hence, the auditor unable to verify and confirm with the financial figures stated in the financial statement. Thus, the external auditor may issue qualified audit report.

No protection on softcopy file saving

Crucial data of the cooperative members such as their saving data, fees data, share data and the transactions involved were recorded using Microsoft Excel spreadsheet and the softcopy files were kept in the Membership

Executive's personal computer. Regrettably, there was no control measure assigned to protect these records from any unauthorised alteration and amendment.

In this regard, the electronic documents that kept by the responsible employees can be amended and changed by the irresponsible employees i.e. fraudster. The figure can be changed if the fraudster intent to embezzle the money from the customer's or organization's account. It can lead to bankruptcy if the amount of fraud is substantial which jeopardize the cash flow operation of the company to support its daily operating activities. Company also unable to fulfil its liabilities obligation such as paying the creditors and disburse money to the customer who wants to withdraw their saving. This will result financial crisis and tarnish the reputation of the company.

Sharing of security passwords

All staff except for the office assistants had their own personal computers to do their specified jobs. The problem occurred when those who were on leave or away on an assignment may leave their password with the relief staff. Several staff, who usually the relief worker knew most of the computers' login password. Hence the issue of confidentiality may arise and the password access control policy was violated

The impact is almost similar with the poor protection of the physical document storage but this is more on the electronic files and documents. The impact however can be higher because with the explosion of information and communication technologies, million of data and all the information can be stolen within a minute. Prohibition of sharing the passwords is a fundamental internal control that needs to be complied by all employees. This is because unique passwords will give a unique process which will give a clear tracking process for each individual. However, if one password be used by several people, the management unable to trace and detect the perpetrator in case any mistakes or suspicious transactions conducted for inappropriate purposes.

Outdated virus protection software

All personal computers were protected with Kaspersky Anti-virus protection software. However, the firm did not hold the policy to have periodical backup of the data and records located on the personal computers. In addition, the anti-virus used was outdated and not upgraded timely. Due to this, the study found that the cooperative had the experience of losing expensive database and invoice software due to unprotected personal computers from system viruses.

Using expired anti-virus is risky because there is a chances that the data and computer equipment to be infected with many type of malwares and viruses. Furthermore, using the expired software is ineffective. Apart of unable to prevent new type of viruses and malwares that spread out in they cyberspace, some of the important feature in the outdated software will be disabled. There is a risk that the user to be infected by the existing viruses and malwares which previously protected. Thus, the chances of the company ICT equipment to be exposed to the damage due to viruses and malwares are bigger and higher. Based on research conducted by Microsoft (2014), using a computers with expired antivirus protection was nearly the same as computers with no protection at all. The research also reported that computers with expired security software were nearly 4 times as likely to be infected with malware as computers with enabled and up-to-date security software, and computers with out-of-date security software were about 3.4 times as likely to be infected.

Errors in financing data files

There are many errors and weaknesses in managing the financing data files. There are some cases of same membership identification number of the members but their names appear differently. In addition, some financing records showing a negative balance which was not possible while some financing records did not have their identification number such as the financing account number. This creates a problem in recognising the exact owner of the account because several members have more than one financing accounts.

This will create a problem when the employees want to identify the correct cooperative members and their accurate information such as financial and loan figures. Wrong information pulled from the database will result

incorrect transaction conducted to the wrong members. Hence, the members will not happy because wrong services were delivered to them. This also will impact the reputation of the cooperative. The customer will feel unsecured to make transaction anymore with the cooperative and may close their account and engaged services with other cooperative.

Errors in managing security deposit data files

This study also discovered that some of the security deposits were still in the list even though their financing had been fully settled. This was mainly due to non-availability of standard operating procedures which was difficult to match the security deposit with the financing account. In addition, this study found many records were without membership ID and unidentified national identification number.

CONCLUSION

In ensuring effectiveness and efficiency of the operation of the organization, internal controls play a very important role. Ineffective internal control creates huge risk for credit provider organisation like cooperative body. This is worsened if the company also has weak ethical work culture which provide huge opportunities for the perpetrators to commit fraud (Alias et al., 2019; Manan et al., 2013; Salin et al., 2011; Manan et al., 2015; Salin and Ismail, 2015).

The study found that there were many weaknesses in the internal control of the case under research. These includes unavailability of the standard operation procedures, poor human capital, lack of security in physical document storing, no protection on softcopy file saving, sharing of personal passwords, outdated virus software protection, errors in financing data files and errors in managing security deposits data files. Majority of these weaknesses mainly related to the element of governance under the ESG framework. Only one weakness namely poor human capital training that related to the social element. This shows that the cooperative under research yet to fully exercise ESG in their operation and administration.

limitations and suggestions for future research

There are a few limitations of this study. First, the study could not access the source documents that have all the members' information as most of the membership forms were not properly completed. Second, there was a lack of document trail which make difficulties to further investigate each transaction. Finally, some of the documents cannot be accessible due to sensitivity and confidentiality of the information

In future, research can be conducted on wider samples that involved many cooperatives. Other method of data collection such as triangulations, market surveys can be used to obtain more findings and more generalisation of conclusion can be made.

Ethical Approval

The collection of data was approved with consent from the respondents.

Conflict of Interest

The author(s) declared no potential conflict of interest with respect to research and publication of this article.

Data Availability

Data is available upon request.

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