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DOCTORAL THESIS SUMMARY

***PERSPECTIVES OF THE INTERNAL PUBLIC AUDIT PROCESS
IN RELATION TO INTERNAL AND EXTERNAL SYSTEMS
OF THE EUROPEAN UNION***

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KEYWORDS:

Internal audit, local public administration, internal control, corporate governance, auditor skepticism, audit department, European institutions, external audit, efficiency, effectiveness, evolution of internal audit, European standards, structured review of specialized literature, internal audit report, internal audit missions.

INTRODUCTION

Public internal audit represents, in the context of contemporary public governance, one of the essential pillars of the internal managerial control system and of the administrative accountability mechanisms, being established as a fundamental function for ensuring efficient and compliant management of public funds. By its nature and objectives, public internal audit is not limited to verifying compliance with the regulatory framework, but actively contributes to improving institutional performance, optimizing operational processes and increasing transparency in the decision-making process. According to the definition established by the International Standards for the Professional Practice of Internal Auditing (IPPF), it is "an independent and objective assurance and advisory activity, designed to add value and improve the operations of an organization".

The evolution of public internal audit is closely correlated with the transformations of the European and international administrative architecture. In the last two decades, the European integration process has imposed increased standards of transparency and accountability in the management of public resources, especially those coming from community funds. These requirements have been translated into regulations harmonized with international standards – such as the International Auditing Standards issued by IFAC and the guidelines developed by INTOSAI within which public internal audit goes beyond the classic control function, becoming an active partner of institutional governance.

In this context, public internal audit is defined as an indispensable tool of institutional governance, having as its central objective the increase of efficiency, effectiveness and economy of the activities carried out by public entities. This function is exercised in strict compliance with the national and international regulatory framework and is materialized by the provision of professional services structured in two major directions: assurance services and advisory services.

Assurance services aim to provide an objective and independent assessment of critical elements of organizational management, mainly targeting the areas of internal control, governance and risk management. These include:

- regularity audit, focused on verifying the compliance of activities and processes with the legislation, methodologies and standards applicable to the management of financial resources and public assets;
- performance audit, aimed at analyzing the coherence between strategic objectives and the results obtained, as well as assessing the relevance of the criteria used to measure performance;
- system audit, which consists of a complex assessment of organizational structures and internal control systems, with the aim of identifying dysfunctions, vulnerabilities and risks, followed by the formulation of recommendations for their remediation.

Advisory services, complementary to assurance services, have the role of supporting management in the decision-making process and in improving organizational mechanisms. These include:

- assistance in the design and implementation of programs, processes or systems, including the development of risk control and management strategies;
- providing expertise on applicable systems, standards and regulations, with the aim of supporting their understanding and correct application;
- providing technical expertise on applicable systems, standards and regulations, to ensure correct interpretation and application;
- professional training activities, through training sessions and thematic seminars in areas such as financial management, risk management or internal control. Also, audit departments may carry out ad-hoc audit missions, approved by the institution's management, which are exceptional in nature and take place outside the annual plan, being justified by the urgency or importance of the issue analyzed.

Planning, resourcing and delimitation of internal public audit missions involve the clear definition of objectives depending on the specifics of the audited activities, the level of risk and the strategic priorities. The responsibility for the organization lies with the head of the audit department, who must take into account the complexity and duration of the mission, as well as the existing operational capacity. The delimitation of the audit scope is achieved through a detailed analysis of the processes concerned, defining the reference period and the applicable procedures, so that the objectives are achieved in conditions of efficiency, effectiveness and legality.

Access to information and cooperation with the audited entity are essential prerequisites for a rigorous assessment. Internal auditors have unlimited access to relevant data and documents, based on the audit trail principle. and the persons involved in the activity of the audited entity have a legal obligation to provide the requested information within the established deadlines. The entity's personnel must collaborate with the audit team, provide logistical support and ensure the complete availability of documentation.

The conduct and completion of audit missions follow clearly defined stages, which ensure the coherence of the process and the quality of the results. At the end of the mission, the findings and recommendations are presented in a formal meeting, and the audit report is transmitted to the entity, which has a legal deadline (usually 15 days) to formulate a point of view. In case of divergences, conciliation meetings are organized within 10 days of receiving the point of view, with the aim of harmonizing opinions and clarifying disputed issues. For ad-hoc missions, the deadlines and procedures are established according to internal regulations.

Monitoring recommendations and reporting results is a critical step in the audit process. The audit manager informs management of unaccepted recommendations, attaching supporting documentation.

The final report, together with the results of the conciliation, is submitted to management for approval. The audit department periodically monitors the implementation status of the recommendations and the effectiveness of the measures adopted, and the entity's management is responsible for submitting an action plan and reporting on progress within the established deadlines.

The rights, obligations and evaluation of internal auditors are regulated by labour legislation and by specific normative acts, correlated with the institutional attributions of the audit department. Starting from the institutional context of the EU and the evolution of public internal audit in the Community institutions, the chapter includes national case studies and concludes with a comparative synthesis on the benefits of the relationship between internal audit and external audit.

By combining comparative analysis, systematic literature review and empirical research, the paper contributes both to the theoretical foundation and to the identification of applicable solutions for improving public internal audit in Romania, in line with European and international standards and practices.

Motivation and importance of the research

The rationale for this research starts from the observation that public internal audit, as a central element of the internal managerial control system, has evolved considerably in recent decades under the impact of international standards, European integration and new demands regarding transparency and administrative accountability. In Romania, this function has experienced significant structural transformations, but discrepancies persist between the regulatory framework and its effective application, especially at the level of local public administration and regarding the integration of emerging technologies, such as artificial intelligence, in audit processes.

The motivation for the research derives from several converging directions:

- **The lack of comparative and applied studies** that correlate the national legislative framework with European and international good practices, in order to identify convergence factors and areas of institutional vulnerability.
- **The need to adapt to global trends** regarding the professionalization of the audit function, the transition to the new *Global Internal Audit Standards* (GIAS 2024) and the strengthening of cooperation between internal and external audit.
- **The technological and governance challenges** generated by the digitalization of administration and the use of artificial intelligence in monitoring and assessing risks, which require a rethinking of the working tools and methodologies of public auditors.

The importance of research is manifested on several levels:

1. **Theoretically**, the work contributes to enriching the specialized literature by:
 - Developing an integrative conceptual framework for the analysis of public internal audit in a European and national context.
 - Carrying out a comparative synthesis based on multi-criteria analysis of audit systems in the European Union member states.
 - Correlating empirical research results with public governance and risk management theory.
2. **Methodologically**, research brings value through:
 - Applying a structured literature review (SLR) to identify trends and knowledge gaps.
 - Using a mixed research design (quantitative and qualitative), which integrates documentary analysis, questionnaire survey and advanced statistical interpretation of data.

- Psychometric validation of instruments measuring perception and professional skepticism among internal auditors.

3. **In practical terms**, the results have the potential to:

- Support decision-makers in formulating public policies aimed at strengthening the independence, objectivity and efficiency of public internal audit.
- Provide recommendations for improving the professional training and continuous education of auditors, including by integrating digital skills.
- Contribute to creating a more coherent collaboration mechanism between internal and external audit, reducing overlaps and optimizing the use of resources.

Thus, the research responds to a real need to modernize the public internal audit function, both in Romania and in the European space, offering a balanced perspective between theoretical rigor and practical applicability. Through the detailed analysis of national convergences and particularities, the work constitutes a useful reference for the academic community, professionals in the field and political decision-makers interested in strengthening good governance and financial accountability in the public sector.

Research methodology

The objectives of this research are based on the need to deepen the theoretical and practical knowledge of internal public audit, in the context of the legislative, institutional and technological transformations that characterize the European and national space. Their structuring aims to ensure both a macro perspective – by analyzing the normative and institutional framework at the level of the European Union and Romania – and a micro perspective – by investigating in detail the practices applied, the resources used and the professional perceptions. In this sense, the research aims to carry out a detailed analysis in which the general objective of the work and the five secondary objectives are highlighted.

Overall objective

Assessing the prospects of the internal public audit process in Romania in relation to the internal and external systems of the European Union with a focus on:

- analysis of the regulatory and institutional framework applicable to the field of public audit, with an emphasis on identifying the national and European regulations that govern its activity;

- examining the relationship between internal and external public audit, in order to highlight areas of interaction, complementarity and potential overlap;
- assessing the current state of application of public internal audit in Romania, with special reference to local public administration, in order to highlight the level of compliance, efficiency and effectiveness;
- determining the determinants of the efficiency of public internal audit, including human resources, professional skills, independence and objectivity of auditors;
- formulating a conceptual and operational framework to support the strengthening of collaboration between internal public audit structures and external public audit structures, in order to maximize the impact of audit activities on good governance.

To achieve this general objective, the research was detailed into the following **secondary objectives**:

Secondary objective 1

Mapping of European and international regulations relevant to public internal audit, with a focus on directives, standards and recommendations issued by bodies such as the European Commission, the European Court of Auditors, INTOSAI and the IIA. Carrying out a comparative analysis of institutional models for organizing public internal audit in the Member States of the European Union, in order to identify convergences and national particularities.

Secondary objective 2

Assessing the degree of alignment of the Romanian regulatory framework with international standards and the *acquis communautaire*, highlighting progress and current limitations. Studying the interaction between internal and external public audit by identifying collaboration mechanisms, areas of complementarity and potential overlaps of competence.

Secondary objective 3

Conducting a systematic and critical review of the specialized literature on internal public audit, with a focus on its reporting to the internal and external systems of the European Union. This approach aims to establish a solid theoretical framework, capable of guiding future research and supporting the institutional development of the audit function. At the same time, the research aims to identify emerging directions, methodological systems and harmonization strategies relevant to the context of Romanian public administration.

Secondary objective 4

Investigating the perception of financial and accounting professionals on the role and usefulness of internal public audit, including regarding professional skepticism, ethics and independence of auditors and determining the level of professionalization of internal public auditors in Romania, by analyzing qualifications, continuing education and recognized professional certifications/skills.

Secondary objective 5

Identifying critical success factors in the implementation and functioning of public internal audit at the local public administration level, including resources, methodological infrastructure and managerial support, and developing an integrative conceptual framework that includes performance indicators, good practices and public policy recommendations to strengthen the role of public internal audit in public sector governance.

Through this structuring, the research aims to combine theoretical and documentary analysis with empirical investigation, providing a useful reference framework for both academia and practitioners in the field of public internal audit. The results obtained will contribute to consolidating the scientific foundations of the discipline, as well as to developing applicable tools for optimizing public audit activity, in line with European and international standards and good practices.

The research methodology adopted in this paper was designed to ensure coherence between the general and specific objectives, the hypotheses formulated and the methods of data collection and analysis, following the principle of alliance between scientific rigor and the practical relevance of the results. The choice of a mixed approach – qualitative and quantitative – is based on the complex nature of internal public audit, which involves both normative and institutional dimensions, as well as perceptions and practical experiences of the actors involved.

1. Theoretical foundation and documentary analysis

The first stage of the research consisted of building the theoretical framework through a systematic review of the literature (Structured Literature Review – SLR), intended to provide a solid basis for the development of empirical components.

- Sources: scientific articles from international databases (Scopus, Web of Science), monographs and academic reference works, strategic documents and official reports of the European Union, the European Court of Auditors, the European Commission, INTOSAI and IIA, as well as national legislation (Law no. 672/2002 on internal public audit, republished, and subsequent regulations).

- Objective: to identify dominant trends, good practices and challenges in the organization and functioning of public internal audit, both at European and national level.
- Method: application of an explicit protocol for selecting, filtering and coding sources, according to the recommendations of Webster and Watson (2002) regarding structured literature review.

2. Empirical research – quantitative component

The quantitative component aimed at measuring, on a statistical basis, the perceptions, practices and level of compliance of internal public audit in local public administration.

- Tool: structured questionnaire, organized into thematic sections (organizational structure of the internal audit department, human resources, independence and objectivity, quality of activity, relationship with external audit, implementation of recommendations).
- Questions: predominantly closed (5-point Likert scales for measuring degree of agreement/frequency), supplemented by open-ended questions for additional details.
- Sample: selected based on territorial and institutional representativeness, including administrative-territorial units from all development regions of Romania, both urban and rural, with different sizes and resources (local public administrations - LPA).
- Analysis:
 - descriptive statistics (means, frequencies, standard deviations);
 - inferential statistics (Pearson / Spearman tests , ANOVA, Chi-square) for hypothesis testing;
 - evaluation of the internal consistency of the scales through the Cronbach Alpha coefficient.

3. Empirical research – the qualitative component

To complete the quantitative data, a content analysis was applied to the open-ended responses in the questionnaire and the collected documents (audit reports, internal procedures, annual audit plans).

- Objective: capturing the subjective dimensions – perceptions, concrete experiences, barriers and facilitating factors of internal public audit activity.
- Method: thematic coding based on an analytical framework derived from the research objectives, with emergent adaptations according to the "open coding " methodology described by Strauss and Corbin .

4. Validation and triangulation of results

To ensure the robustness of the conclusions, the results were subjected to a methodological triangulation process, comparing data obtained through documentary analysis, quantitative instruments and qualitative interpretation.

- Triangulation allowed for confirmation of convergence between sources, identification of discrepancies, and adjustment of hypotheses where necessary.
- Internal validity was strengthened by checking the consistency between the questionnaire sections and the coherence of qualitative and quantitative responses.

5. Ethical considerations and research limitations

The research adhered to fundamental ethical principles – informed consent, confidentiality and exclusively scientific use of data. Participation was voluntary, and data were anonymized to protect the identity of respondents.

Identified limitations include:

- unequal access to information between entities, which may influence data accuracy;
- variability in response rate, depending on the size and location of the entities;
- the possibility of controversy over opinion/social desirability regarding compliance and performance in responses to sensitive questions.

The paper is structured in five main chapters, arranged in a logical and progressive sequence, which follows the transition from the general and theoretical framework of the research to the comparative analysis, the national case study, the empirical investigation and the formulation of conclusions and proposals.

Chapter I – Comparative analysis of regulations and the organization of public internal audit at the level of the European Union and in the Member States

This chapter aims to outline the European context in which public internal audit is embedded, both from an institutional and legislative perspective. The normative framework, the attributions and the mechanisms of operation of internal audit in the institutions of the European Union, the national models in the Member States, the convergences and particularities identified, as well as the benefits of collaboration between internal audit and external audit are analyzed. The chapter concludes with a comparative synthesis and interim conclusions regarding trends and challenges at European level.

Chapter II – Internal public audit in Romania

The chapter addresses the national framework, presenting the evolution of public internal audit, the process of harmonization with European standards, the current legislation and the main missions provided by it. A critical analysis of the problems of the Romanian

public internal audit system is carried out, based on data and reports from the competent institutions. A new element is the section dedicated to the relationship between public internal audit and the use of artificial intelligence, with an emphasis on its potential in optimizing audit processes.

Chapter III – Structured review of the specialized literature

This chapter constitutes the theoretical foundation of the research, through the application of the Structured methodology Literature Review (SLR) to identify, select and analyze relevant works in the field. The research questions, the selection protocol, the typology of the analyzed studies and their impact are defined. The chapter also includes a critical perspective on the existing literature, identifying future research directions and the current limits of knowledge in the field of public internal auditing.

Chapter IV – Perception and opinion of financial and accounting professionals on the role and importance of internal public audit

The chapter capitalizes on the results of empirical research conducted through a questionnaire, aiming to evaluate the perceptions of financial and accounting specialists on public internal audit. Aspects such as professional skepticism, ethics, independence and objectivity of internal auditors are analyzed. The applied methodology, the formulation of hypotheses, the analysis of the obtained data, the validation of hypotheses and the psychometric validation of the research instrument are presented.

Chapter V – Qualitative and quantitative dimensions of the public internal audit system in Romania

This chapter combines statistical analysis with qualitative assessment of the organization and functioning of public internal audit structures in local public administration. Issues such as activity reporting, auditor independence and objectivity, quality of activity (including the Quality Assurance and Improvement Program), human resources and professional training, planning and carrying out audit missions and following up on recommendations are addressed. The chapter concludes with the formulation of an integrative conceptual framework and public policy proposals for strengthening the system.

The bibliography brings together legislative sources, institutional documents, academic works and scientific publications used in the theoretical and methodological substantiation of the research.

The annexes contain the research instruments (questionnaires), detailed tables and graphs, as well as supporting documents that complement the analysis presented in the main chapters.

RESEARCH QUESTIONS AND WORKING HYPOTHESES

A. In order to test the working hypotheses established in order to achieve the general objective of our scientific approach, we will use the research method based on the statistical survey, and its implementation will be carried out through a questionnaire. It was designed and then widely used by Sir Francis Galton.

With reference to the benefits of using a questionnaire, Bhattacharjee A. (2018) highlights that a questionnaire is considered to be a useful research tool that contains sets of questions (items) designed to collect respondents' responses in a standardized manner. The questions contained therein can be unstructured or structured. Within this primary classification, in the case of unstructured questions, respondents are asked to provide an answer in their own words, while structured questions ask respondents to choose an answer from a given set of options. Subjects' responses to individual questions (items) in a structured questionnaire can be aggregated into a composite scale or index for statistical analysis. Questions should be designed so that respondents are able to read, understand, and respond to them in a meaningful way, and therefore the survey method may not be appropriate or practical for certain demographic groups, such as children or the illiterate.

In our country, an important opinion on the importance and use of questionnaires is supported by Zamfir et al. (1998, p. 95) who, taking over the scientific description given by Septimiu Chelcea (1975), appreciates that within a questionnaire it is necessary to have a logical and psychological sequence of written questions or graphic images with a stimulus function, in relation to the research hypotheses, which, through administration by survey operators or through self-administration, determine on the part of the respondent a verbal or nonverbal behavior, which is to be recorded in writing. As a rule, completing a questionnaire usually represents a first stage in a more complex process of investigating one or more phenomena/situations/information, and participation is on a voluntary basis (in most cases). In addition, the questionnaire can also be considered as an important diagnostic tool which, after completion, provides an overview of existing procedures and practices. It addresses current professional practices covering various topics.

In order to issue an opinion and obtain as much certain, quantifiable information as possible, the Questionnaire presented in Annex no. 1 and applied within our scientific approach includes seven objectives (parts). It was addressed to accounting experts from Alba County, members of the Body of Certified Accountants and Authorized Accountants of Romania. It was sent to them in electronic format by email, and the responses received were

considered anonymous and confidential according to the specifications contained in the questionnaire. The 40 questions formulated are closed-ended, and the estimated completion time was 8-10 minutes. The questions formulated in the questionnaire used to verify the working hypotheses involved identifying the degree to which accounting professionals perceive the internal audit activity as well as its importance for the organization.

Following the analysis of the responses received to the questions formulated in the questionnaire, the correlations between the data received will be studied through the lens of professional skepticism. We applied a linear regression model on the score obtained for each of the seven objectives (parts) of the questionnaire with reference to the assessment of the respondents' general perception of the internal audit activity, compliance with ethics and integrity regulations, risk management, communication and future development opportunities.

Within objective no. 1 The aim of the 9 questions was to assess the general perception of the respondents on the efficiency and performance of the organization of internal audit activity:

- establishing internal audit activity;
- the period of time during which this activity is carried out;
- appreciation of the importance of organizing and developing internal audit activity;
- providing the information necessary for decision-making support;
- involvement in increasing the digitalization of processes in the entity;
- organizing internal managerial control;
- organizing financial control;
- the impact of internal audit activity on the organization of internal managerial control;
- involvement and influence on the conduct of economic processes in the entity.

Within objective no. 2, the general perception of respondents on the usefulness/importance of the internal audit report regarding:

- frequency of identification of non-conformities;
- the need to allocate funds to remedy the non-conformities found;
- the interdependence between the number, importance of the internal audit team's findings and the way this activity was perceived in the entity;
- the usefulness of the results contained in the internal audit reports for other interested entities (public institutions, accreditation bodies, banking institutions, etc.);
- the duration of the mission compared to the identified needs;

- influence on decision-making at the managerial level;
- using a volume of information appropriate to the complexity of the activity carried out;
- the frequency with which the information and recommendations provided by internal audit were used in decision-making at the managerial level;
- the objectivity and independence of the findings made;
- the importance of the results of internal audit activity in the conduct of the activity.

Objective no. 3 includes 10 questions regarding the analysis of the perception of accounting professionals on the level of compliance with ethics and integrity regulations in Romanian entities by internal auditors:

- compliance with the ethical code of conduct and the internal audit charter;
- maintaining the confidentiality of information;
- performing duties objectively and independently, with professionalism and integrity;
- providing appropriate consultancy and advice to the profession;
- the demands of the internal auditor team;
- formulating suggestions regarding compliance with ethics and integrity;
- the emphasis placed on professional counseling activity within internal audit missions;
- the existence of external interference with internal audit;
- influence on the content of the findings formulated by offering certain advantages;
- the existence of situations in which certain advantages were offered to the internal auditor team.

In objective no. 4 saddle examined the incidence of direct experiences by identifying and quantifying risks in internal audit activity through 3 questions appropriate to the situation presented above:

- treating and assessing all risks related to the audited activities;
- how risks were mitigated following the internal audit mission;
- eliminating/reducing risks by supplementing allocated personnel/funds;

In objective no. 5 the respondents' perception of the communication process with stakeholders in the internal audit activity was quantified through the 4 questions:

- collaboration between the entity's management and the audit team;
- the weight of the arguments formulated by the audited entity in the internal audit report;
- impartial behavior, without prejudice to avoid conflicts;
- real-time communication of internal audit results;

In objective no. 6 The respondents' willingness to identify opportunities for developing the internal audit framework is investigated through the answers contained in the satisfaction/qualitative questionnaire regarding the activity carried out in the unit.

Objective No. 7 states: 4 questions through which it was evaluated respondents' readiness for the future development of the internal audit profession with reference to:

- respondents' option to request support from the internal audit department in developing new programs/systems/processes or making changes;
- participation in courses and seminars specific to the activity carried out;
- future choice of the internal auditor profession.

The solutions were quantified by obtaining a score given by the respondents. This model was designed and developed by Jamilah *et al* . (2007) . Scoring is done through closed-ended responses based on the Likert scale . This used responses from 1 to 5, where 1 represents I strongly disagree, 2 – I disagree, 3 – I am neutral, 4 – I agree, 5 – I completely agree.

Working hypotheses

In the European Union, there is a constant concern among decision-makers for the greatest possible efficiency in spending available resources. In the public sector in Central and Eastern European countries, there is a need for increased accountability in the work performed, as well as additional motivation for the reforms that need to be carried out. Internal audit is an essential part of these reforms and can be considered a valuable asset for carrying out activities that are as transparent as possible.

Internal audit supports the management of each public entity in achieving institutional objectives, by providing systematic and detailed assessments of the legality, regularity, economy, efficiency and effectiveness of the activities and operations carried out. By contributing to increasing the efficiency of governance processes and generating added value, internal audit plays an essential role in improving public sector performance and strengthening citizens' trust in state institutions.

The general objectives of internal public audit mainly aim to improve institutional management processes by offering the following categories of specialized services:

- assurance services, consisting of objective examinations of evidence, intended to provide public entities with an independent and impartial assessment of the effectiveness of risk management, internal control and governance processes;
- advisory services, oriented towards creating value and improving governance processes, through recommendations adapted to the specific needs of public entities;

- evaluation services, relating to the internal audit activity carried out by subordinate entities, in order to ensure its coherence, quality and compliance with the rules in force.

To effectively exercise their duties, internal auditors must benefit from solid professional training, possess the appropriate knowledge, skills and competences, so that they can perform their work efficiently and in accordance with the institutional mandate and objectives. Also, public internal audit activities must be carried out in a climate based on mutual trust, oriented towards supporting the audited entity in the process of optimizing its own activities.

Consequently, we considered it relevant to draw up a questionnaire about the perception of accounting professionals on the activity carried out by the internal auditor, respectively the development of professional skepticism and professional reasoning, in order to test the validity of the working hypotheses. Through this study, we will aim to identify the correlation between the professional training of the respondents - the organization of the internal audit activity - the results of the activity and the influence of this profession seen through the prism of behavioral skills and specific aptitudes in order to substantiate the audit opinion. In substantiating the working hypotheses, we initiated the identification of the influence of the internal audit activity in an organization, respectively the reasoning and professional skepticism related to it.

Within the specialized literature, we encounter cases in which various scientific research has been conducted on the internal audit activity and the perception of auditors by the audited structures and the general public. In this regard, we exemplify the study conducted by Coetzee *et al.* (2018) based on a questionnaire implemented on a sample of 117 respondents at national, provincial and local levels (accountants, researchers, auditors) in South Africa. The responses to the questionnaires were obtained mainly through personal or telephone interviews.

For the initiated study, we chose to analyze the possible mutual influences between the perception of accounting professionals on the activity carried out by the internal auditor and respectively the development of professional skepticism / professional reasoning within internal audit missions. When establishing the working hypotheses, we applied certain reasoning considered representative for our research and which were identified within the structured review of the specialized literature. By applying the questionnaires, various interactions and interdependencies between certain elements such as professional training, function, organization of the internal audit activity, its results and importance were analyzed. In this regard, we formulated a questionnaire about the organization and importance of the

internal audit activity in Alba County, also analyzing certain associations and causal relationships between professional training, professional reasoning and professional skepticism.

We present the verified working hypotheses:

- the influence of professional training on the opinion issued on the activity of internal auditors;
- applying the professional judgment of professional accountants to the organization and development of internal audit activity in the entity;
- the role and importance of internal audit in the entity and the influence of elements regarding the professional skepticism of internal auditors.

Sample establishment

The questionnaire used was designed and intended for accounting experts who are members of the Body of Certified Accountants and Authorized Accountants of Romania, Alba branch. The sample consisted of a total of 200 people who declared that they use their own email address daily and are willing to communicate and complete certain statistical surveys. The period in which the questionnaire was sent for completion was 11.11.2024-01.12.2024, recording a number of 106 responses received, therefore a rate of 53%.

From a statistical point of view, the percentage of responses received is considered acceptable for our study. The questionnaire is considered validated given that the results obtained were based on concrete data in line with reality.

Research methodology

This research is based on a quantitative, empirical approach, using the structured questionnaire survey method. In this sense, the methodology applied involves the following distinct elements:

1. Research purpose: the methodological purpose of the research is to analyze the perception of accounting professionals regarding the activity of internal auditors, assess the degree of development of professional skepticism, as well as identify how professional reasoning influences the quality and efficiency of internal audit activity carried out within public institutions.

2. Research instrument: the instrument used is a structured questionnaire, developed based on the specialized literature on public internal audit and professional skepticism. The questionnaire includes closed and semi-closed questions, designed to measure the perception of the role and importance of internal auditors, the level of professional skepticism

manifested by them, as well as the assessment of professional ethics in carrying out internal audit activity.

3. Target population and research sample: the research population is represented by professional accountants, namely active accounting experts from Alba County, members of the Body of Certified Accountants and Authorized Accountants of Romania (CECCAR). The research sample is formed by simple random selection from among the active members of this professional organization. The sample size is carried out in order to ensure the representativeness of the results in relation to the general target population.

4. Data collection: Data collection is carried out through online and physical distribution of questionnaires to selected professionals. The procedure involves both electronic transmission via email and physical distribution, in order to maximize the response rate and guarantee the validity and relevance of the results.

5. Data processing and analysis: the data obtained will be statistically processed using specialized software for quantitative analysis (Stata DX). The statistical methods applied will include descriptive analysis, correlational analysis and statistical significance tests, in order to identify the relationships between the variables of interest (perception of internal audit, professional skepticism, professional experience and others).

6. Research variables: The dependent variables are the perception of the internal auditor's activity and the level of professional skepticism. Independent variables are identified by professional experience, level of training, position held, membership in audited institutions or institutions with their own internal audit department.

7. Validity and reliability of the instrument: To ensure the validity and reliability of the questionnaire, it was pre-tested prior to its final application, through a pilot study, in order to identify and eliminate any possible ambiguities, redundancies or interpretation problems.

8. Ethical considerations: throughout the research, all ethical principles specific to academic studies and empirical research are respected. Respondents' participation is based exclusively on voluntary and informed consent, and the anonymity and confidentiality of personal data are fully ensured.

B. On the other hand, within the analysis of the qualitative and quantitative dimensions of the internal public audit system in Romania, the starting point is the complex analysis of the qualitative and quantitative dimensions of internal public audit in Romania, with a focus on local public administration, in the period 2016–2023. In the current context, marked by the need for responsible and transparent governance, internal public audit

represents a fundamental mechanism for strengthening citizens' trust in public institutions. The paper aims not only to describe the existing situation, but also to identify the causes of dysfunctions and propose directions for improvement.

Research objectives

The general objective is to carry out a rigorous assessment of the current state of public internal audit, both in terms of the legal framework and through statistical data collected at national level. Among the specific objectives are:

- analysis of how internal public audit departments were established and organized, including the identification of the predominant institutional forms (department, office, service, directorate) and evolutionary trends over time;
- assessing the degree of compliance with legal norms regarding the independence and objectivity of internal auditors, considered essential for the credibility of the audit act;
- investigating the implementation of the Quality Assurance and Improvement Program (QAIP) and the role of external assessments in increasing the performance of audit activities;
- identifying difficulties encountered in planning, executing and reporting audit missions, as well as the causes for which the recommendations made are not properly implemented;
- analysis of human resources allocated to internal audit, taking into account both the numerical size of the staff, the level of professional training and the fluctuation of auditors;
- examining the degree of implementation of recommendations and the capacity of public institutions to respond to irregularities identified during audit missions.

Research questions

Based on the defined objectives, the research formulates a series of key questions that guide the analysis:

- To what extent do public institutions comply with the legal obligation to establish internal audit structures and how is this reflected in the effective functioning of the departments?
- What are the predominant organizational models at the local public administration level and what advantages or disadvantages do they present?
- How are the principles of independence and objectivity of auditors respected in practice, in relation to national and international standards?
- What role do PAIC and external assessments play in ensuring the quality of public internal audit?
- What are the main causes of public institutions' resistance to implementing audit recommendations?

- To what extent do human resources and the level of professional training influence the performance of audit departments?
- How are these aspects reflected in the general degree of functioning and credibility of public internal audit in Romania?

Working methodology

The paper uses an empirical methodology, based on the analysis of statistical data collected at a centralized level by the Central Harmonization Unit for Public Internal Audit (UCAAPI). The analyzed period (2016–2023) is sufficiently extensive to capture developments, but also to highlight the persistence of structural problems. The working method has a *descriptive, comparative and explanatory nature*.

- The descriptive component consists of presenting quantitative developments (number of institutions that have established internal audit, degree of functionality, annual reports, etc.).
- The comparative component aims to analyze differences between regions, between forms of organization, and between the years analyzed.
- The explanatory component aims to identify the causes that generated non-compliance (e.g., maintenance of service contracts, lack of resources, non-application of sanctions).

Work tools

The analysis uses a diverse set of tools:

- *statistical tables and graphs* reflecting developments over the years, comparing institutions that have established internal audit with those that have not complied;
- *quantitative indicators*, such as: the degree of establishment and operation of departments, the number of service contracts, the degree of annual reporting;
- *qualitative indicators*, such as: respect for independence and objectivity, implementation of recommendations, managerial perception;
- *comparative analysis by region*, to highlight territorial discrepancies (for example, the concentration of illegal service contracts in the Iași and Craiova regions);
- *correlating data* on the degree of establishment with that of functionality, in order to observe the differences between the formal existence and the effective application of the audit function.

Important elements identified

The results highlight both progress and limitations:

- the increase in the degree of compliance in terms of the number of institutions that have established internal audit departments increased from 7,428 in 2016 to 10,893 in 2023, with a compliance rate of almost 90%;

- *persistence of non-conformities* : maintaining service contracts until 2022, although prohibited since 2012, proves to be a late application of the legislation; 519 cases were identified during the analyzed period;
- *Degree of functionality* : evolved from 58.18% in 2016 to 79.33% in 2023, which shows an improvement, but also the existence of gaps between establishment and effective operation;
- *annual reporting* : has increased steadily, but approximately 20% of institutions do not comply with this obligation, raising transparency issues;
- *Auditor independence* : 142 cases of non-compliance with legal appointment/dismissal procedures were recorded, which affects the objectivity of the audit.

The research shows that, although significant progress has been made in the institutionalization of public internal audit, there are still limits that affect its efficiency and credibility. Issues related to human resources, respect for auditor independence and implementation of recommendations remain major challenges. The paper emphasizes the need to strengthen the institutional and regulatory framework, intensify the professional training of auditors and consistently apply sanctions for non-compliance. Only in this way can public internal audit become a real instrument of good governance and protection of the public interest.

SUMMARY OF THE CHAPTERS OF THE DOCTORAL THESIS

The paper is structured in five main chapters, arranged in a logical and progressive sequence, which follows the transition from the general and theoretical framework of the research to the comparative analysis, the national case study, the empirical investigation and the formulation of conclusions and proposals. Each of the five distinct chapters corresponds to essential stages of the scientific approach. The introductory part has the role of outlining the general framework of the research, by presenting the issues addressed, the purpose and objectives formulated, the working hypotheses and the methodology used in carrying out the scientific investigation.

At the same time, this section includes an analysis of the current state of research in the field, carried out through a bibliometric synthesis on internal public audit, the professional skepticism manifested by internal auditors, as well as through a critical examination of statistical data published by the Central Harmonization Unit for Internal

Public Audit (UCAAPI) within the Ministry of Finance, regarding the activity of local public administration in the last eight years.

The identified specialized literature was subjected to an in-depth analysis, in order to achieve a comparative perspective between the Romanian internal public audit system and similar practices existing within the European Union, both from the perspective of internal and external audit structures.

In this context, this thesis focuses its analytical approach on essential research directions regarding public audit and public administration governance, rigorously structured within the chapters of the work, each reflecting a fundamental component of the investigation of the economic-financial and institutional mechanisms analyzed.

Chapter 1: Comparative analysis of the regulations and the way of organizing public internal audit at the level of the European Union and in the Member States, in order to identify convergences, national particularities and directions of harmonization.

The European Union (EU), in its current institutional form, has its origins in the Maastricht Treaty (1992), which consolidated the political and economic structure of the European Communities, entering into force in 1993. The foundations of European integration were laid as early as 1951, with the establishment of the ECSC, followed by the creation of the European Economic Community (EEC) in 1957. The continuous expansion of the EU, materialized in the major accession stages of 1995, 2004 and 2007, led to the formation of a community of 27 member states, each benefiting from access to the single market, political stability and common policies in various areas.

The EU institutional structure is made up of entities with well-defined roles: the European Parliament, the Council of the European Union, the European Council, the European Commission, the Court of Justice, the European Central Bank and the European Court of Auditors. These are complemented by specialised agencies and independent authorities, in a multi-level governance system. An essential role in ensuring the transparency and efficiency of the spending of public funds falls to public audit, both internal and external, as instruments of institutional control and accountability.

In Romania, accession to the European Union in 2007 involved the harmonisation of national legislation with the Community acquis, in particular in the field of financial control (Chapter 28). This process led to the consolidation of the regulatory framework for internal public audit, built around the principle of functional independence, in accordance with international standards. Internal public audit institutions were thus integrated into a coherent

control system, with the aim of strengthening the administrative and financial capacity of public entities.

At European level, public internal audit has undergone a significant development with the creation of the Internal Audit Service (IAS) of the European Commission in 2000. It has become a pillar of European financial governance, with the responsibility of providing independent advisory and assurance services on internal control, risk management and governance. Since 2015, the audit function has been centralised and the IAS has become the sole internal audit entity of the European Commission. Following the standards of the Institute of Internal Auditors (IIA), the IAS actively contributes to the decision-making process through regular reporting and strategic recommendations.

In parallel, the public internal audit at national level functions as a strategic tool to support institutional management. It offers both assurance services (regularity, performance and system audit) and advisory services to optimize decision-making processes. Audit missions are rigorously planned, benefiting from access to relevant information, and the conclusions are presented in official reports, followed by conciliation procedures and monitoring of recommendations.

In this context, the Romanian Court of Accounts exercises the functions of external public audit, by virtue of a constitutional mandate and a tradition dating back to 1864. Its mission is to promote responsible management of public resources, through compliance and performance audits, which contribute to the optimization of public decisions and the protection of the financial interests of the state. Access to any relevant document and collaboration with all entities managing public funds reinforce the objective and independent nature of its activity.

Law no. 672/2002 regulates the complementarity between internal and external audit, underlining the importance of collaboration between the Court of Auditors and internal audit structures. This relationship is essential for avoiding overlaps, harmonizing methodologies and increasing the quality of control activities. At European level, the European Court of Auditors promotes a control model oriented towards prevention and anticipation of risks, a model also assumed by Romania by adapting the legislative and methodological framework.

Strengthening this complementarity depends on factors such as the professionalization of human resources, the use of performance indicators, the digitalization of processes and the implementation of ethical standards. In an administrative context in constant transformation, public audit is becoming a vital component of good governance,

and cooperation between internal and external audit contributes decisively to strengthening citizens' trust in state and European Union institutions.

Chapter 2: Internal public audit in Romania

Public internal audit has become, in recent decades, an essential instrument of financial governance in Romania, especially in the context of the transition from a centralized economy to a market economy and the process of accession to the European Union. From a non-existent activity in the modern sense of the term in the early post-communist period, public internal audit has gradually taken shape, based on a coherent regulatory framework, starting with Ordinance no. 119/1999 and consolidated by Law no. 672/2002 on public internal audit. These regulations have played a fundamental role in the professionalization of the field and in the institutionalization of internal audit structures at the level of public entities, in accordance with the requirements of the community acquis, in particular Chapter 28 – “Financial control”.

The Public Internal Financial Control (PIFC) model, promoted by the European Commission, was the basis for the conceptualization of public internal audit in Romania, supported by international technical assistance (PHARE, World Bank, SIGMA). Currently, internal audit is defined as an objective and independent activity, which provides assurance and advice in order to improve governance, control and risk management processes. Distinct from preventive financial control, internal audit is ex-post and value-added oriented.

Despite all the progress made, the implementation of public internal audit faces significant challenges: limited understanding of its role by the management of public institutions, the lack of an organizational culture conducive to self-evaluation, turnover of specialized staff and disparities between central and local administration. Also, the resources allocated to audit departments, the level of professionalization and the degree of functional independence remain unequal. As a result, internal audit does not always manage to fully exercise its strategic function.

The process of harmonization with European and international standards involves not only the formal transposition of regulations, but also their effective application. Under the coordination of UCAAPI (Central Harmonization Unit for Internal Public Audit), internal public audit has evolved conceptually and practically, undergoing a continuous process of professionalization. The IA-CM model of the Institute of Internal Auditors (IIA) identifies five levels of maturity of the audit function, from the “Initial” level to the “Optimization” level. Romania, especially local public administration, is still at incipient

levels, which requires additional efforts for standardization, professional training and digitalization.

The conditions for strengthening internal audit include increasing the quality of applicable legislation, interoperability between internal and external audit (especially the Court of Accounts), adopting a unified framework of good practices, but also developing an organizational culture based on accountability, transparency and institutional learning. The internal audit function must be perceived not as a form of repressive control, but as a strategic partner of management in the decision-making process. At the same time, it is essential to clarify roles and avoid auditors' involvement in operational activities, contrary to professional independence.

The modernization of public internal audit involves the digitalization of processes, strengthening the analytical capacities of auditors, integrating information technology and promoting professional ethics. It also requires better monitoring of the performance of audit departments, through relevant indicators and effective reporting on the implementation of recommendations. Special attention should be paid to the audit in local public administration, where the existence of structural dysfunctions affects compliance with legal norms.

In conclusion, public internal audit in Romania has evolved from a formal function to an essential mechanism of good governance. For this progress to continue, an integrated approach is needed that includes legislative reform, professionalization, institutional awareness and inter-institutional cooperation. Only in this way will public internal audit be able to contribute significantly to making the public sector more efficient, protecting the public interest and strengthening citizens' trust in state institutions.

Chapter 3: Structured review of the specialized literature

In this chapter we aimed to carry out a systematic, rigorous and critical analysis of the specialized literature on public internal audit, using the methodology of systematic literature review (Systematic Literature Review – SLR). This method provides a solid methodological framework for identifying, selecting, evaluating and synthesizing relevant theoretical and empirical contributions, with the clear aim of outlining the dominant trends, existing gaps and theoretical and applied controversies in the field. The general objective of the study is to provide a scientific basis for future directions of research and institutional development in public internal audit, especially in the context of its alignment with the requirements and standards promoted by the European Union in the field of good governance, transparency and public accountability.

SLR allows the assessment of the epistemological maturity of the field of internal audit and testing the applicability of relevant theories within the Romanian public administration. The research also contributes to understanding the capacity of internal audit to respond to the new requirements of modern governance, in particular by strengthening its advisory and assurance role. Internal audit is conceptualized as a fundamental tool of organizational management, with universally applicable valences in the public and private sectors, providing decision-making support, promoting efficient internal control and contributing to the achievement of institutional strategic objectives.

Although recognition of the role of internal audit is growing, the literature continues to highlight difficulties in public perception of this function, as well as challenges related to the degree of professionalization, operational independence and the ability to adapt to legislative and institutional changes. Some papers express reservations about the effectiveness or relevance of internal audit in the contemporary administrative context. However, recent research increasingly supports the need to strengthen internal audit as a strategic support function within public organizations.

The literature review was conducted for the period 2012–2019 and used two of the most important scientific databases – Web of Science and Google Scholar. To identify relevant publications, nine key phrases specific to the field of internal public audit were applied (such as “organization of internal audit”, “internal audit vs. external audit”, “internal audit responsibility”, etc.). The selection process was based on criteria of scientific rigor, thematic relevance and academic impact, measured by the frequency of citations (citations index – CI) and by the average number of annual citations (citations per year – CPY). The results obtained indicate notable differences between the two indexing platforms. Google Scholar recorded higher values of total citations, explainable by the extended coverage area, which includes, in addition to published articles, also unconventional sources such as doctoral theses, technical reports or unpublished documents. In contrast, Web of Science offers a narrower but more rigorous selection focused on high-quality scientific journals, making it more suitable for qualitative analysis of academic impact. The research also identified common works between the two databases, as well as articles indexed under different terms within the same platform, highlighting the interdisciplinarity and multiple relevance of some contributions.

The analysis of the quantitative evolution of the literature over the mentioned period indicates an upward trend in interest in public internal audit, with an intensification of publications in the last five years. This trend confirms the maturation of the field and reflects

the growing concern for incorporating the audit function into the institutional architecture of the public sector. At the same time, the results suggest that not all contributions benefit from an equal reception in the scientific community, and their impact varies depending on the thematic context, the originality of the approach and the practical applicability. By using the combined use of the CI and CPY indicators, the research manages to provide a complex and balanced picture of the influence of the analyzed articles. This approach corresponds to the modern methodological requirements regarding the assessment of the quality of literature in an SLR, in which not only the quantity of citations prevails, but also the theoretical and practical relevance. In conclusion, the synthesis obtained provides a solid basis for formulating conclusions and recommendations aimed at both researchers and institutional decision-makers, with a view to strengthening internal public audit as an essential instrument of good governance and institutional performance in Romania and at the level of the European Union.

Chapter 4: The perception and opinion of financial and accounting professionals about the role and importance of internal audit in their work

In this chapter, we conducted a detailed empirical research on the perception of Romanian accounting experts regarding the function of public internal audit in public institutions, in a context marked by systemic transformations, European regulatory pressures and increasing social expectations regarding the transparency and efficiency of public governance. The research aims to highlight not only the degree of theoretical knowledge of internal audit, but also its perceived usefulness in the decision-making framework, as well as its relationship with ethical dimensions and the manifestation of professional skepticism.

A central objective of the approach is to assess the attitude of accounting professionals towards internal auditors' reports and to assess the level of receptivity of these recommendations within the institutions. At the same time, the challenges related to the autonomy of internal auditors are analyzed, especially in those entities where functional independence is often compromised by institutional hierarchies or managerial pressures. The results obtained confirm that, in the absence of a favorable organizational framework and real support from executive management, the efficiency of public internal audit remains limited, despite the theoretical recognition of its importance.

The research also highlights an emerging dimension: the integration of modern technologies into public internal audit. Under the influence of digital progress, internal audit tends to evolve from a reactive, compliance-based approach to a proactive practice, supported by artificial intelligence, predictive analytics and computerized continuous

monitoring systems. This transition is supported by the specialized literature (Vasarhelyi et al., 2010; Chan et al., 2018), but is encountered in practice by difficulties related to digital infrastructure, professional training and resistance to change in the public sector.

The theoretical underpinning of the study is based on three key concepts: professional perception, professional skepticism and ethics. Public internal audit is analyzed as an expression of an institutional contract between public administration and citizens, in which the role of the internal auditor is not limited to procedural compliance, but also involves strategic responsibilities of advice and early warning. Professional ethics becomes essential in ensuring a climate favorable to objectivity, while professional skepticism is identified as a critical mechanism of protection against erroneous or manipulated decisions.

The empirical study was conducted based on a structured questionnaire addressed to a sample of 200 accounting experts from Alba County, CECCAR members, of which 106 provided valid answers (response rate of 53%). The questionnaire was structured into seven thematic objectives that targeted: general perception of internal audit, usefulness of reports, respect for ethics and integrity, risk assessment, institutional communication, availability for professional development and future orientation of the profession. Statistical analysis of the responses (carried out through linear regressions and multiple correlations) highlighted significant relationships between the professional training of the respondents and their ability to formulate critical reasoning regarding internal audit.

The results confirmed a positive perception of the importance of internal audit, especially in terms of its contribution to strengthening internal managerial control, digitizing institutional processes and supporting the decision-making process. However, there remains a certain reluctance regarding the effective applicability of the findings and recommendations formulated by auditors, especially in institutions where functional independence is fragile. Weaknesses were also identified in communication with decision-makers and in the audit's ability to strategically influence the internal policies of organizations.

The ethical component was assessed through questions regarding integrity, confidentiality and external influences. Isolated cases of interference or advantages offered to auditors were identified, which raise questions about the impartiality of the audit act. Thus, the results validated the hypothesis that institutional pressures can erode professional skepticism and compromise the objectivity of internal assessments.

The research conclusions confirm the major relevance of internal audit in the architecture of public governance, but draw attention to the urgent need for

professionalization, institutional support and technological adaptation. Internal audit must become a strategic partner of the management of public institutions, providing not only compliance assurances, but also directions for sustainable development and operational efficiency. The study recommends strengthening the professional skills of auditors, promoting an organizational culture of integrity and reforming the regulatory framework to support the real autonomy of the audit function. Thus, Chapter 4 significantly contributes to understanding the current state of public internal audit in Romania and outlines future development directions, aligned with the transparency, accountability and performance requirements of the European Union.

Chapter 5: Qualitative Critical Analysis

This research systematically and integrately analyzes the evolution of the organization and functioning of public internal audit in local public administration in Romania during the period 2016–2023 (or when data for the period 2018–2023 are missing), with a focus on the level of institutional compliance, functional efficiency and structural challenges. The investigation is based on quantitative data provided by the Central Harmonization Unit for Public Internal Audit (UCAAPI) and provides a detailed picture of the progress and dysfunctions in the system. Regarding institutional organization, the analysis reveals a significant increase in the entities that have assumed the establishment of the internal audit function, from 76.49% in 2016 to 90.19% in 2023. However, approximately 10% of institutions continue to fail to comply with this obligation, citing financial constraints, erroneous interpretations of the legislation or illegal recourse to service contracts. The predominance of "compartment" organizational forms (over 88%) suggests a minimal structuring of the function, without its own management positions, thus affecting the authority and efficiency of the audit.

The effective functioning of the public internal audit has seen a substantial increase, with a jump from 58.18% in 2016 to 79.33% in 2023, along with the development of the inter-institutional cooperation system, which covers almost half of the entities. However, the persistence of non-functional compartments and the high vacancy rate highlight a compliance that is more formal than substantial. In parallel, the annual reporting of the activity has evolved positively, but 2,505 entities did not submit reports in 2023, due to the lack of functional staff and organizational instability.

The aspects related to the independence and objectivity of the audit reveal multiple vulnerabilities: failure to comply with the approval of the appointment of auditors, their involvement in auditable activities and omission of independence declarations. Also,

between 27% and 38% of the entities have not developed their own audit rules, affecting the capacity to plan, execute and report on missions. The degree of issuing procedures reached a maximum of 86.12% in 2020 (COVID-19 pandemic), but decreased to 72.84% in 2023, signaling challenges in adapting to increasing standards.

Audit planning is carried out at two levels – multi-annual and annual – and is based on risk assessment. Multi-annual planning focuses on the coverage of the auditable area in a four-year cycle, based on risk scores, while annual planning details the specific missions and the resources allocated. Audit missions focus predominantly on the assurance function (over 90%), while advisory and evaluation missions remain marginal, reflecting a limited use of the strategic potential of audit.

Monitoring recommendations made following missions is essential for the efficiency of the audit process. Although approximately 60% of recommendations are considered compliant, the rate of unimplemented recommendations reached 40.2% in 2023, signaling persistent deficiencies in managerial ownership, coordination and follow-up. Reporting of unimplemented recommendations remains marginal, but raises questions about the true application of internal audit conclusions. At the same time, the analysis of irregularities indicates a concentration of dysfunctions in the financial-accounting areas and specific functions, with a decreasing trend, but possibly marked by underreporting .

In terms of human resources, the occupancy rate of audit positions has been consistently below the optimal level (73% in 2023), recording a structural deficit of over 700 positions. High staff turnover, especially among senior auditors (14–17%), negatively affects the continuity and coherence of activities. Although participation in continuous professional training has been high, it has mainly been through individual study, and professional affiliation and international certifications remain limited. The external evaluation of audit structures, legally mandatory every 5 years, is deficient. In the period 2018–2023, the pace of evaluations carried out by UCAAPI, DGRFP and UATs has been extremely low, requiring, in some cases, over three decades to complete the evaluation cycle. The causes are related to insufficient resources, inadequate methodologies and low prioritization.

In conclusion, public internal audit in local public administration has made visible progress during the period under review, but its functioning remains vulnerable to institutional, human and regulatory factors. Strengthening the capacity of internal audit requires continuous professionalization, reviewing personnel strategies, strengthening evaluation mechanisms and reforming the role of UCAAPI in the sense of a better

distribution of operational responsibilities. Only through such measures can public internal audit fulfill its mission as a guarantor of good governance and the efficient use of public funds.

C ONCLUSIONS AND PUBLIC POLICY PROPOSALS

In this research, we analyzed and quantified, based on specialized studies and the two practical/applied activities, the qualitative and quantitative dimensions related to internal audit in Romania.

General objective: to assess the prospects of the internal public audit process in Romania in relation to the internal and external systems of the European Union. First of all, the normative and institutional framework regulating public audit was examined, both at national and European level. The analysis also aims at the relationship between internal and external public audit, by highlighting areas of interaction, complementarity and possible overlaps. Special attention is paid to the application of internal public audit in Romania, especially at the level of accounting professionals with an emphasis on the perception and opinion of professionals in the financial-accounting field about the role and importance of internal audit in the activity carried out by them. Cumulatively with these aspects, the defining aspects regarding the activity carried out in local public administration in Romania (during the period 2016/2018 to the present) were highlighted, in order to assess the degree of compliance, efficiency and effectiveness. The approach also aims to identify the determining factors of the efficiency of internal audit – human resources, professional skills, independence and objectivity of auditors. Finally, we proposed outlining a conceptual and operational framework aimed at strengthening the collaboration between internal and external public audit, in order to increase the impact on good governance.

Secondary objective 1 was studied in chapter 1 by carrying out a comparative analysis of the regulatory framework and the way of organizing public internal audit at the level of the European Union and in the member states, with the aim of identifying elements of convergence, national particularities and the main directions of harmonization. Through this approach, we aimed to outline a detailed conceptual and methodological framework, capable of highlighting both the institutional and cultural specificities of each state, as well as the common trends that contribute to the consolidation of the public internal audit function in the European space.

Secondary objective 2 analyzed in chapter 2 was based on examining the normative, institutional and operational framework of public internal audit in Romania, in the context of European integration and alignment with international standards, in order to assess its degree of maturity and highlight the role that this function can have in strengthening financial governance and accountability in the public sector.

Secondary objective 3 detailed in chapter 3 the systematic analysis of the specialized literature on internal public audit, with an emphasis on its relationship with the internal and external mechanisms of the European Union. This approach aimed to capture the major research directions, the challenges and limitations identified in the field, as well as to formulate a conceptual framework applicable to the Romanian context, in accordance with the standards and principles of European governance.

Secondary objective 4 of chapter 4 involved an in-depth analysis of the organization and functioning of internal public audit in local public administration in Romania, with the aim of assessing the level of compliance with international legislation and standards, the degree of independence and objectivity of auditors, as well as the efficiency of planning, reporting and follow-up mechanisms. The approach also aims to identify the available human resources, professional skills and challenges encountered in the implementation of specific norms, in order to substantiate the proposal of a conceptual and operational framework that would support the consolidation of the internal public audit function in the context of good governance.

Secondary objective 5 analyzed in chapter 5 was based on the assessment of the degree of development and efficiency of public internal audit in local public administration in Romania, by analyzing the institutional organization, human and professional resources, the level of independence and objectivity of auditors, as well as the effectiveness of the planning, reporting and implementation of recommendations processes. The research results highlight the existence of deficiencies in the application of methodological norms, an insufficient degree of uniformity of practices at the local level, as well as the need to strengthen continuous professional training and inter-institutional collaboration, aspects that substantiate the need to formulate a conceptual and operational framework aimed at increasing the impact of public internal audit on good governance.

Identifying critical success factors in the implementation and functioning of public internal audit at the local public administration level, including resources, methodological infrastructure and managerial support, and developing an integrative conceptual framework

that includes performance indicators, good practices and public policy recommendations to strengthen the role of public internal audit in public sector governance.

Through this structuring, the research combined theoretical and documentary analysis with empirical investigation, providing a useful reference framework for both academia and practitioners in the field of public internal audit. The results obtained will contribute to strengthening the scientific foundations of the discipline, as well as to developing applicable tools for optimizing public audit activity, in line with European and international standards and good practices.

A. Current status of public internal audit

This paper has analyzed the public internal audit as a central element of the public governance system, integrating the normative, institutional and practical-applicative dimensions, through a comparative approach between the European Union and Romania. At the European level, the research has highlighted the diversity of institutional models for organizing public internal audit, determined by national administrative traditions and the degree of integration of corporate governance principles in the public sector. The Internal Audit Service of the European Commission (IAS) represents a model of good practice, through risk-based planning, the integration of data analysis and formalized cooperation with the European Court of Auditors. However, a standardization deficit persists, as there is no set of unanimously accepted international standards for internal audit in the public sector, which limits the convergence of practices in the Member States.

At the national level, the Romanian legislative framework, structured around Law no. 672/2002 on internal public audit, ensures formal alignment with international standards and the *acquis communautaire*. However, empirical analysis has revealed significant discrepancies between the norm and practice, especially at the level of local public administration. These discrepancies are generated by: the insufficiency and uneven distribution of human resources, the deficit of specialized skills (IT audit, specific function audit, data analysis), high staff turnover and the uneven application of methodological procedures. The empirical research carried out has shown that the perception of financial and accounting professionals on internal public audit is predominantly positive, but there are reservations regarding the independence and objectivity of auditors, as well as the actual degree of implementation of the recommendations formulated in audit reports. Professional skepticism is fueled by the sometimes ambiguous interaction between internal and external audit, where there are overlaps of skills and objectives.

B. Implications and theoretical relevance

From a theoretical point of view, the results confirm that internal public audit is not just a compliance verification tool, but a strategic function within public management. The research highlights the importance of collaboration between internal and external audit within the “three lines of defense” model and the need to include audit in the strategic decision-making process. The structured literature review identified two major directions in contemporary research:

1. Professionalization and certification of internal auditors in the public sector, including through the acquisition of digital skills and in the field of auditing emerging technologies;
2. Integrating internal audit into the strategic processes of public entities, emphasizing the role of advice and support for management, not just the control function .

These directions are part of the risk-based governance paradigm, in which internal audit plays a proactive role in preventing irregularities and optimizing organizational performance.

On the other hand, we must study and analyze with increased attention the following premises resulting from:

a) The comparative analysis of the official results presented by the Romanian Ministry of Finance, through the Central Harmonization Unit for Public Internal Audit (UCAAPI), for the period 2017–2023, and the general perception documented in the specialized literature highlights a series of significant discrepancies between the reported performances and the perceived reality at the level of local public administration.

According to reports published by the Ministry of Finance, the public internal audit activity has made progress in terms of: increasing the number of audit missions carried out annually; improving the level of professional training of internal auditors; implementing the Quality Assurance and Improvement Program (QAIP) in most public entities; strengthening the normative and methodological framework related to the public internal audit function. These reports also highlight the efficient collaboration between the UCAAPI and the internal audit structures within local public authorities, highlighting a high level of compliance with professional standards and an active involvement in the audit process.

If we analyze the general perception and the documented reality, it is observed that in contrast to the official results, academic studies and analyses indicate the existence of persistent problems in the implementation and functioning of internal public audit at the local level, including: the lack of adequate human and financial resources for the efficient

conduct of audit activities; the low level of independence and objectivity of internal auditors, influenced by external and hierarchical pressures; the low degree of implementation of recommendations formulated in audit reports; deficiencies in the planning and execution of audit missions, as well as in the communication of results to decision-makers. These findings suggest that although the legislative and methodological framework is well defined, its practical application encounters significant difficulties at the level of local public administration.

The discrepancies identified between the official results and the general perception of public internal audit in local public administration in Romania highlight the need for a more pragmatic approach adapted to local realities. It is essential that policies and strategies for the development of the public internal audit function be based on an objective assessment of existing needs and capacities, thus ensuring an efficient and sustainable implementation of professional standards in the field.

b) Positioning of public internal audit in Romania in the European context; analysis comparison of official results and good practices:

1. Public internal audit is an essential tool in the architecture of good governance, accountability and financial transparency in public administration. In Romania, this mechanism has experienced accelerated institutional development in the last two decades, under the influence of the accession process to the European Union and the implementation of the *Public Internal Financial Control (PIFC) model*. However, the comparative analysis of the official results presented by the Ministry of Public Finance, through the Central Harmonization Unit for Public Internal Audit (UCAAPI), for the period 2017–2023, and the reality perceived by professional accountants and practitioners in the field reveals the existence of discrepancies between the normative and the applied, between the declared perception and the real impact of public internal audit in public administration, especially at local level.

2. Assessment of the institutional and regulatory framework: according to the UCAAPI reports, Romania has a coherent legislative framework compatible with European standards. Law no. 672/2002 on public internal audit, supplemented by the Methodological Norms approved by OMFP no. 38/2003, establishes clear principles regarding independence, objectivity, risk-based planning and reporting of results. This framework is comparable to that existing in other Central and Eastern European countries that have implemented the PIFC model (e.g. Croatia, Poland, Bulgaria). However, practical

implementation is uneven, especially in local public administration, where confusion persists between audit and traditional forms of control, and the advisory function is rarely used.

3. Professionalization of human resources: in most Western European countries, such as Austria, the Netherlands or Finland, public sector internal auditors hold international certifications (e.g. CIA, CGAP) and constantly participate in training programs. In Romania, despite the existence of training programs organized by UCAAPI and other professional entities, the level of certification and improvement is low, especially among auditors in local administration. Staff turnover, lack of resources for training and the absence of mandatory certification requirements contribute to uneven professionalization.

4. Independence and objectivity: a structural issue. One of the most important international auditing standards stipulates that internal auditors must be functionally independent and objective. In Romania, although the legislation provides for functional independence, in practice, internal auditors in local public administration report directly to the head of the institution, which reduces their autonomy and exposes them to administrative pressures. In comparison, in Belgium, France or Germany, internal audit is placed under the authority of independent committees or boards of directors.

5. Evaluation culture and use of results: countries such as Ireland, Sweden or Denmark have developed an institutional culture of evaluation, in which internal audit is a strategic partner in the formulation of public policies. In Romania, the activity of internal auditors is often perceived as a formal requirement, with a low degree of influence on the decision-making process and a low rate of implementation of recommendations.

6. Digitalization and operational modernization: the digitalization of internal audit is an essential dimension in European good practices. Countries such as Estonia or Finland use advanced *audit analytics tools* and digital platforms for real-time follow-up of recommendations. In Romania, however, the degree of digitalization remains low, with auditing being largely carried out manually, especially at the level of local public administration.

7. Positioning in the European context

Romania, in the period 2017/2018–2023, is still in a process of institutional and normative consolidation in the field of public audit, compared to the good practices established at European level. From the perspective of accession to the European Union, Romania's experience is relatively recent, unlike Western states that have a history of over half a century within the community framework. This temporal difference also explains the degree of maturity of the normative framework: Romania has managed to assimilate almost

entirely European legislation, while the old member states rely on regulations consolidated over time, often complemented by traditional practices and customs, as is the case in Great Britain or Belgium.

The application of international standards is still limited in Romania, while in other European countries there is a deeper integration of them, either through tradition or through gradual adaptation. Also, the uniformity of the application of the regulatory framework remains fluctuating in Romania, especially between the central and local levels, while countries such as the Baltic States, Croatia or Slovenia have managed to achieve a more coherent application. Human resources and professional training programs represent a sensitive point for Romania, as they are affected by budgetary and institutional limitations. In contrast, countries in Western and Northern Europe benefit from more consistent resources, which allows them to develop a solid organizational and professional culture. Auditor independence remains relatively restricted in Romania, while in Western and Northern Europe this principle is firmly consolidated and respected.

In terms of professional culture, Romania is at an early stage, compared to traditional countries such as Germany, France, Spain or the Netherlands, where this culture is already deeply rooted and supported by high performance standards. In terms of digitalization, Romania is on an upward trend, with promising prospects, although the evolution is conditioned by budgetary allocations. The Baltic countries, as well as countries in Central and Western Europe, have managed to implement real digital programs, thus strengthening the efficiency and transparency of public audit.

Although Romania has managed to build a solid regulatory framework and establish institutional structures dedicated to public internal audit, dysfunctions at the local implementation level, lack of consistent professionalization, absence of a culture of counseling and low degree of digitalization place Romania in an intermediate position in the European context. In order to achieve real convergence with good practices in EU member states, Romania needs to adopt concrete measures regarding: continuous professional training, strengthening the independence of auditors, digitalization of internal audit and promotion of an institutional culture oriented towards performance and real evaluation.

c) Concrete proposals and interventions regarding the public internal audit activity in Romania:

1. Continuing professional training and certification

Implementation of periodic mandatory continuing professional training programs for internal auditors in local public administration, aimed at developing practical performance audit and risk management skills.

Introducing clear professional certification standards (e.g. CIA – Certified Internal Auditor or CGAP – Certified Government Auditing Professional) for all internal auditors in local public administration, to ensure the standardization of skills and their formal recognition.

Establishing partnerships with universities and specialized professional associations (IIA Romania, CECCAR) to provide specific, practical courses adapted to the public administration context.

2. Adaptation and updating of the normative and methodological framework

Review and update existing methodological norms to better reflect local specificities and current international practices (such as those promoted by INTOSAI and IIA).

Introducing clear rules to strengthen the functional independence of internal auditors, by limiting political or hierarchical influences on the audit process.

Developing practical guides adapted to the local administration context regarding performance auditing and management consulting.

3. Digitalization of internal audit activity

Implementation of an integrated national platform, managed by UCAAPI, for online reporting of internal audit results and real-time monitoring of the implementation of recommendations. We exemplify by creating a national platform for tracking the implementation of recommendations, similar to the Audit Recommendations Monitoring system within the European Commission.

Development of "audit analytics" tools and centralized databases, allowing automated risk analysis and rapid assessment of institutional performance.

Organizing specific training for internal auditors on the use of advanced digital technologies in internal audit activity.

4. Real and continuous internal assessment of internal audit quality

Strengthening the actual implementation of the Quality Assurance and Improvement Program (QAIP), through permanent monitoring and periodic internal evaluations, carried out by independent experts.

Establish regular external assessments of internal audit activity, carried out by certified and independent auditors, with mandatory reporting of findings to UCAAPI.

Introducing clear and measurable performance indicators for the periodic assessment of the quality and effectiveness of internal audit at the local public administration level.

5. Complementary measures to increase the efficiency of internal public audit

Creating regional methodological and professional support structures for internal auditors in local public administration, which would provide direct assistance in the application of methodologies and standards.

Carrying out internal communication and awareness campaigns regarding the role of internal audit and the importance of implementing recommendations among local public decision-makers and managers.

Ensuring adequate financial resources for the efficient functioning of internal audit structures (increasing budgetary allocations for training, equipment and IT tools).

Strengthening institutional capacity in Romania – balancing the distribution of human resources, introducing national continuous training and professional certification programs, with a focus on deficient areas (audit of information systems, audit of specific functions, data analysis and processing).

A formal collaboration mechanism between internal public audit and external audit must be based on the development of common protocols and procedures for sharing information and avoiding overlapping missions.

The promotion of an organizational culture based on integrity and transparency will be based on the adoption of legislative and managerial measures to strengthen the independence of internal public auditors.

Integrating public internal audit into the strategic governance cycle and its increasing involvement in the planning and development stages of public policies, not just in the evaluation phase.

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