

## **STUDY ON INTERNAL PUBLIC AUDIT CARRIED OUT AT THE LEVEL OF THE SOCIAL ASSISTANCE DEPARTMENT OF A MUNICIPALITY**

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**ABSTRACT:** *Public internal audit is a concept that is frequently discussed, but not always with a clear understanding. To define it correctly, it is necessary to analyze the three terms that compose it: audit, public and internal. Audit is a professional examination activity, through which certain information is analyzed in relation to quality criteria or standards, and at the end an independent and responsible opinion is formulated. In the case of public internal audit, its scope is established by law, but can be expanded when specific situations require it.*

**KEY WORDS:** *audit, public, social, management.*

**JEL CLASSIFICATIONS:** *B21, M42.*

### **1. INTRODUCTION**

The audit is considered public when it is carried out within state institutions, economic structures subordinate to it or other entities that manage public funds, regardless of whether they come from the state budget or from external financing, such as European funds. The internal component of the audit occurs when the activity is carried out by the institution's own staff or by the hierarchically superior structure, which means that the assessment is carried out from within the administrative system. In public administration, the audit is carried out mainly within the institutions, and external audit activities, of a statutory type, can only be carried out by independent, certified auditors and members of the Chamber of Financial Auditors of Romania.

### **2. REGULATION OF PUBLIC INTERNAL AUDIT**

The regulation of public internal audit, established by Law no. 672/2002, provides the general framework in which this activity is carried out in state institutions.

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The law defines several essential concepts: public internal audit is described as an independent activity, intended to provide guarantees and consultancy for the efficient and responsible use of public funds, while internal control represents the set of procedures established by the institution's management and includes, as an integral part, the internal audit activity. Public internal financial control is also presented as a unitary system that covers all existing control mechanisms in the public sector.

The normative act resumes the objectives, scope and three types of internal public audit - system audit, performance audit and regularity audit - and establishes how they must be applied. In practice, the audit refers to all activities carried out by a public entity and must be carried out at least once every three years for a series of areas considered mandatory, such as budgetary commitments, payments, institution revenues, asset management or the functioning of information systems.

Audit planning is done through an annual plan, which is developed based on the identified risks and approved by the head of the institution. In addition to the planned audit, the law allows for ad-hoc audits to be carried out when unforeseen or urgent situations arise that require immediate verification.

The actual conduct of the audit begins on the basis of a service order, a document that establishes the purpose of the mission, the objectives and the period in which it will be carried out. Before the start of the checks, the audited structure is informed and is obliged to make all the necessary documents and information available to the auditors. The auditors also have the right to request information from third parties, if this is relevant to the mission carried out.

Completing the audit involves a series of clearly defined stages. The auditors first prepare a draft report, which is sent to the audited structure to formulate points of view or observations. Subsequently, a conciliation meeting takes place in which any ambiguities or divergences are discussed. After these discussions, the report is finalized and approved, and then it is sent to the institution's management. The last stage is the monitoring of the implementation of the recommendations, in order to verify how the institution remediates the identified deficiencies.

### **3. ORGANIZATION OF INTERNAL PUBLIC AUDIT**

The organization of internal public audit aims, first of all, to achieve essential objectives for the proper functioning of public institutions. The role of the audit is to provide assurance and advice to management, contributing to the improvement of the activities carried out within the entity. At the same time, it supports the achievement of the organization's objectives by evaluating and optimizing internal control systems, management and the way in which risks are managed.

The scope of coverage of internal public audit is broad, as it applies to all activities that have an impact on the functioning of the institution. The audit analyzes activities with financial implications, the process of forming public revenues and the method of establishing receivables, as well as the administration of public assets and the assets of the institution. The audit also examines the functioning of the financial management systems, internal control and IT systems used.

The internal public audit department is organized so as to operate under the direct authority of the institution's management. In the case of smaller entities, where there are no own audit structures, the activity can be carried out directly by the Ministry of Finance. Subordinate entities may establish their own audit department only with the approval of the hierarchically superior institution. It is important that this department does not participate in the development of internal control procedures or in the conduct of the activities that it will subsequently audit, in order to avoid conflicts of interest.

The duties of the audit department are varied and essential for the proper functioning of the public institution. It develops its own methodological norms, draws up the annual audit plan and carries out the audit missions provided for in the plan. Based on the findings, the auditors formulate recommendations, and in situations where these are rejected by the institution's management, they are reported to UCAAPI. The department also develops the annual activity report and is obliged to immediately report any irregularity or damage identified during the conduct of its activity.

#### **4. FORMS OF INTERNAL PUBLIC AUDIT**

According to Law no. 672/2002, internal public audit can take several forms, each having a distinct role in evaluating the activity of a public entity. The system audit follows in depth the way in which the internal management and control mechanisms operate, analyzing whether they are efficient, economical and capable of preventing dysfunctions. Through this form of audit, both existing problems and the solutions necessary to improve internal processes are identified.

The performance audit focuses on the objectives that the institution has established and verifies to what extent they are realistic, appropriate and reflected in the results obtained. Basically, it analyzes the efficiency and effectiveness of the activities carried out, emphasizing the ratio between the resources used and the results obtained.

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## **5. THE INSEPARABLE LINK BETWEEN INTERNAL AUDIT AND INTERNAL CONTROL**

Audit and internal control, although often confused, represent two distinct components of good functioning in both the public and private sectors. In the private sector, economic internal audit combines elements specific to financial audit with internal control functions and a managerial support role. However, internal audit should not be confused with internal control, since each has its own purpose. Internal control represents the totality of procedures established by management to ensure the proper management of resources, compliance with internal and external rules, protection of assets and the correctness of accounting records. Internal audit, on the other hand, does not create or implement these procedures, but rather evaluates their effectiveness, verifying whether they function as designed and whether they support the achievement of the organization's objectives.

For an internal control system to be effective, it must be based on a well-defined organizational structure, with competent and integrity-based personnel. Procedures must be clear, especially regarding the circulation of documents, so that each stage of internal processes is traceable and transparent. Also, proper archiving of information is essential, as it represents the organization's memory and allows the verification and reconstruction of the activities carried out. The separation of tasks, so that no one person has total control over an entire process, is an important measure for preventing fraud and reducing errors.

In the private sector, internal audit is not enough to guarantee the credibility of financial information and management. Therefore, companies are required to undergo an annual statutory audit carried out by an independent auditor, certified according to international standards. This external audit strengthens confidence in the correctness of the financial statements and in the way resources are managed, complementing the role of internal audit.

## **6. CLEAR RULES UNDER WHICH INTERNAL AUDITORS CARRY OUT THEIR ACTIVITIES**

The rules on the status and activity of internal auditors, as provided for by the legal framework, emphasize the importance of professionalism, independence and responsibility that they must demonstrate in the exercise of their functions. Internal auditors who have the status of civil servants are subject to the provisions of the Civil Servants Statute, which gives them stability, but also additional obligations related to professional and ethical conduct. Their appointment and dismissal are not made arbitrarily, but require the approval of the head of the internal audit department, in order to ensure that the audit structure maintains an adequate level of competence and independence from the operational management of the institution.

The complexity and high responsibility of their activity are recognized by granting a specific bonus, intended to reflect the difficulty of the audit missions and the level of expertise required. In the exercise of their duties, internal auditors must act with objectivity, independence and integrity, avoiding any situation of conflict of

interest. The law also protects them against unjustified sanctions: they cannot be punished for opinions or conclusions formulated in good faith within the limits of their professional mandate, even if they may be inconvenient for the management of the audited entity.

Confidentiality is an essential principle of the profession. Auditors are obliged to protect the data and documents to which they have access and not to disclose sensitive information, as this may affect the functioning of the institution or create legal risks. In addition, they are responsible for maintaining and improving their level of professional competence. The law recognizes their right to at least 15 days of professional training each year, in order to stay up to date with legislative, methodological and technological developments. Continuous improvement is not only a right, but also an obligation, since the quality of the audit depends on the preparation and permanent updating of knowledge.

Overall, the rules applicable to internal auditors are designed to guarantee the performance of a professional, independent and credible audit, capable of making a real contribution to improving the activity of public institutions and protecting public funds.

Law no. 672/2002 provides an official definition of public internal audit, presenting it as an independent and objective activity, intended to provide management with guarantees and advice for the efficient use of public funds. Through this activity, audit contributes to the improvement of management processes and to the assessment of the efficiency of internal control systems, risk management and resource management. However, the law allows the position of internal auditor to be held by persons without appropriate professional training, which in practice led to the appointment of persons lacking the necessary skills, but close to or loyal to the management of the institution. Subsequently, these auditors received the status of civil servants, without this also ensuring their independence specific to the profession.

## **7. DESCRIPTION OF THE INTERNAL AUDIT MISSION AT THE LEVEL OF THE SOCIAL ASSISTANCE DEPARTMENT WITHIN A MUNICIPAL HALL**

Legal basis of the mission: The audit mission was carried out in accordance with art. 13, letter c) of Law no. 672/2002 on internal public audit, republished, as amended, and Government Decision no. 1086/2013 for the approval of the General Norms on the exercise of the activity of internal public audit, as well as in accordance with the Annual Public Internal Audit Plan for 2025.

Based on Service Order no. 1/2025 issued by the management of the Internal Public Audit Department, a regularity internal public audit mission was initiated at the Municipal ATU, with the objective of evaluating the activities carried out by the Social Assistance Department, during the period 01.01.2024 - 31.12.2024. This mission was planned and conducted in accordance with the principles and standards of public internal audit, with the main purpose of verifying compliance with the legislation in force, the efficiency, effectiveness and economy of operational processes.

The audit team was constituted as follows:

1. [Auditor name], internal auditor, the coordinator of the audit team, responsible for planning, coordinating and supervising the entire audit process, as well as for drafting the final report and formulating recommendations.

2. [Auditor name], internal auditor, responsible for collecting and analyzing data, verifying documents and beneficiary files, and drawing up the identification and analysis sheets of the problems found (FIAP).

Mission Supervisor: [Name], Head of the Internal Audit Department, who monitored the audit, ensuring compliance with the rules and procedures, validating the preliminary conclusions and confirming the methodological correctness of the tests performed.

The mission was scheduled to take place between 01.04.2025 and 18.04.2025, including all the specific stages of the internal public audit: planning, on-site intervention, data collection and analysis, preparation of preliminary findings and recommendations, presentation of them to the management of the Municipal ATU, and finalization of the audit report.

#### ***Mission Purpose***

The purpose of this mission is to evaluate the activities carried out by the social assistance department, in order to formulate a substantiated opinion on compliance with the national legislative framework and internal institutional procedures, as well as to identify any malfunctions, non-conformities or opportunities for improving activities. The evaluation pursues both legality and regularity aspects, as well as the efficiency and effectiveness of the services provided to beneficiaries.

#### ***General objectives***

- Ensuring the compliance and regularity of the social assistance activities carried out by the department, by reporting to the legislation in force and to the internal procedures adopted.
- Identifying risks and procedural gaps, in order to support management in implementing corrective and preventive measures.
- Increasing transparency and accountability in the administration of resources intended for social assistance.

#### ***Specific objectives***

##### **A. Evaluation of the services provided to beneficiaries:**

- A.1. Evaluation of the way in which social assistance and benefits are granted: analysis of the correctness, fairness and legality of the social assistance granting process, including verification of documentation, eligibility criteria and compliance with legal processing deadlines.
- A.2. Verification of compliance with internal procedures regarding beneficiary files: examination of the completeness and correctness of files, as well as the way in which employees comply with internal procedural flows (verifications, approvals, archiving and confidentiality of data).

##### **B. Management of funds and application of legal standards:**

- B.1. Evaluation of the management of allocated funds: verification of the use of financial and material resources, identification of possible irregularities, supervision of procurement and settlement procedures, as well as compliance with approved budgets.

- B.2. Analysis of the application of legal criteria and standards regarding social services: ensuring that the social services provided correspond to national standards and good practices, as well as that the selection of beneficiaries and the allocation of resources are carried out in accordance with the legislation in force.

C. Communication, reporting and follow-up of recommendations:

- C.1. Verification of communication and reporting to central authorities and beneficiaries: analysis of the correctness, integrity and timeliness of information transmitted to authorities and beneficiaries, including the way in which the public and target groups are informed.

- C.2. Monitoring the implementation of previous audit recommendations (if any): verification of corrective measures adopted following previous reports, assessment of progress and their impact on the department's activity.

### ***Scope of the mission***

Activities covered: The mission focuses on the analysis and evaluation of the essential activities of the social assistance department, including:

- Granting and registering social assistance and other benefits: examining the way in which applications for social assistance or other benefits are requested, processed and approved, verifying the completeness of the documentation and compliance with legal and procedural deadlines.

- Managing beneficiaries' files: assessing the accuracy, security and confidentiality of the recorded data, as well as compliance with internal procedures for archiving and updating files.

- How resources are planned and spent for social activities: verifying the allocation of budgets, the efficient use of funds and compliance with internal financial management rules.

- Compliance with social assistance legislation and internal procedures: ensuring compliance of the activities carried out with the legal norms in force, with internal regulations and with the quality standards applicable to social services.

Excluded activities: The mission will not include the evaluation of activities that, although related to the field of social assistance, do not have a direct impact on local administration and the services provided to beneficiaries, such as:

- Elaboration of strategies at county or regional level, political planning and strategic development projects that do not influence the current activity of the department.
- Participation in national or European programs, if they do not directly affect the administration of local social assistance and services.

- Research activities, impact studies or statistical analyses that do not have immediate applicability in the management of benefits and resources.

The scope of the mission focuses strictly on the operational and administrative aspects of the social assistance department, aiming to identify dysfunctions, risks and opportunities for improvement for the direct benefit of citizens and the transparency of resource management.

The mission focuses on the operational and administrative assessment of the social assistance department, with a focus on legality, efficiency, effectiveness and transparency, without including strategic or higher-level activities that do not affect the direct management of resources and services for beneficiaries.

### ***Audit methodology***

The methodology adopted for carrying out the audit mission in the social assistance department is based on a mixed approach, combining document analysis, internal control assessment, practical checks and interviews with responsible personnel. This ensures obtaining a complete and objective picture of the activities carried out and compliance with the legislative and procedural framework.

1. Analysis of internal documents and applicable legislation
  - Examination of national legislation in the field of social assistance, including rules on the granting of benefits, the protection of personal data and the management of public funds.
  - Verification of internal procedures, regulations, instructions and policies adopted by the department, in order to assess their correlation with legal requirements.
  - Analysis of previous audit reports and implemented recommendations (if any), to identify progress and possible recurring dysfunctions.
2. Testing internal control for the targeted activities
  - Evaluation of internal control mechanisms, including segregation of duties, approval and authorization procedures, archiving and securing documents.
  - Verification of how internal control prevents errors, irregularities or fraud, by sampling and testing current activities.
3. Observation of current activities and interviews with staff
  - Monitoring the activities carried out by social staff in relation to beneficiaries, to assess compliance with procedures and operational efficiency.
  - Structured interviews with employees, in order to identify current practices, difficulties encountered and suggestions for improvement.
4. Sampling beneficiaries' files and checking their compliance
  - Selecting a representative sample of files to analyze the completeness of documents, compliance with eligibility criteria and compliance with internal procedures.
  - Comparing files with legal and internal standards to identify possible non-compliances or discrepancies.
5. Using specific audit tools
  - Applying checklists and FIAP (Inventory of Procedural Activities Sheets) to verify process steps and compliance with procedures.
  - Administering questionnaires to collect additional information from the staff involved.
  - Checking financial and statistical data, including expenditure statements and activity reports, to assess the correctness and accuracy of the information.
  - Documents examined:
    - Beneficiary files and records, to verify completeness and compliance with legal and procedural criteria.

- Internal procedures, regulations, organizational chart, to assess clarity of responsibilities and compliance with established processes.
- Financial statements, activity reports and supporting documents, to analyze the correctness of the spending of funds and the accuracy of reporting.

This methodology ensures a comprehensive and objective assessment, combining documentary evidence, field checks and specific audit tools, so that the conclusions of the report are substantiated and relevant.

### ***Findings and recommendations***

#### 1. Granting social benefits

- Finding: The analysis of beneficiaries' files revealed that some do not contain all the supporting documents required for granting social benefits (income certificates, copies of ID cards, correctly completed forms).

- Possible cause: Internal procedures for verifying files are incomplete or applied unevenly, and the responsible staff does not have a clear guide for the completeness of documentation.

- Consequence: Possible errors in granting aid, risk of unjustified granting of benefits and vulnerability to legal non-compliance, which may lead to sanctions or financial losses.

- Recommendations:

1. Immediately complete incomplete files with all mandatory documents.

2. Implement a mandatory checklist for each file, so that the completeness of the documentation is verified before processing the application.

3. Regularly train staff on the necessary documentation and verification procedures.

4. Conducting periodic internal audits to identify and correct incomplete files.

#### 2. Management of funds for social activities

- Finding: It was found that some funds allocated to social activities were not fully used or were not spent according to the approved budget provisions.

- Possible cause: Financial planning and monitoring of expenditures are insufficient, and responsibilities for monitoring the use of funds are not clearly defined.

- Consequence: Inefficiency in the use of public resources, the risk of losing unused funds and possible non-compliance with financial legislation.

- Recommendations:

1. Establish a detailed financial plan for each social activity, with clear deadlines and defined responsibilities.

2. Implement a rigorous internal control system, which allows monitoring of expenditures in real time and their alignment with the approved budget.

3. Periodic reporting to management on the status of the use of funds and identification of any deviations.

#### 3. Compliance with legal deadlines

- Finding: The deadlines established for the evaluation and updating of beneficiaries' files were not respected in all cases.

- Possible cause: Lack of a system for tracking and alerting deadlines, as well as unclear attributions for staff accountability.
- Consequence: Delay in granting beneficiaries' rights, their dissatisfaction and the risk of complaints, with a negative impact on the institution's image.
- Recommendations:
  1. Create an internal system for tracking deadlines, with automatic alerts and clearly established responsibilities.
  2. Introduce an annual/periodic calendar for evaluating and updating files, with monthly or quarterly checks.
  3. Train staff on the importance of meeting deadlines and reporting delays.
  4. Communication with beneficiaries
- Finding: Informing beneficiaries about their rights and obligations is incomplete and inconsistent between the different structures of the department.
- Possible cause: Inconsistent communication procedures and lack of standardized information materials.
- Consequence: Lack of transparency, risk of complaints and misunderstandings, affecting beneficiaries' trust in social services.
- Recommendations:
  1. Develop standardized procedures for communicating and informing beneficiaries about their rights, obligations and ways to access services.
  2. Distribute clear information materials (brochures, guides, posters) at access points and online.
  3. Organize regular information sessions for beneficiaries and train staff on efficient and complete communication.
  4. Regularly monitor the level of information provided to beneficiaries and adapt procedures based on their feedback.

## 7. CONCLUSION

The analysis of the activities of the social assistance department shows that, overall, they are functional and comply with the basic legal framework, but certain aspects that require improvement were identified to ensure maximum efficiency and compliance:

### 1. Completeness of beneficiaries' files

The evaluation of the files highlighted shortcomings in the supporting documentation, which can generate errors in the granting of social benefits and risks of legal non-compliance. Remedying this situation by completing the files, applying a standard checklist and training staff will ensure a correct and uniform management of beneficiaries' requests.

### 2. Compliance with legal deadlines

In some cases, the deadlines for the evaluation and updating of files were not respected, which can delay the granting of beneficiaries' rights and affect their trust in social services. Creating an internal system for tracking deadlines, with alerts and clearly defined responsibilities, will contribute to reducing delays and increasing operational efficiency.

### 3. Monitoring and use of funds

The analysis of the use of funds showed that some resources were not used in full or according to budget planning. Implementing a rigorous internal control for monitoring expenditures and regular reporting to management will reduce the risks of inefficient use of resources and support more responsible financial planning.

### 4. Communication with beneficiaries

Informing beneficiaries about their rights and obligations was identified as incomplete and inconsistent. Standardizing communication procedures and distributing information materials will increase transparency, reduce the risk of complaints and strengthen citizens' trust in the services provided.

The Social Assistance Department carries out its activities functionally and complies with most legal provisions. However, implementing the recommendations formulated in this report is essential for:

- Improving the quality and completeness of beneficiaries' files;
- Strictly respecting legal deadlines;
- Increasing efficiency and transparency in the management of funds;
- Strengthening communication with beneficiaries and reducing the risks of complaints. By applying these measures, the department will be able to provide more efficient, transparent and compliant social services, increasing beneficiaries' trust and administrative efficiency.

The draft audit report was officially submitted to the Social Assistance Department, according to internal consultation and verification procedures. Following the examination of the project, the department representatives analyzed the conclusions and recommendations formulated and recorded the point of view of the audited structure without additional observations, confirming the full acceptance of the findings and recommendations presented.

This reaction indicates a high level of transparency and collaboration on the part of the audited department, as well as its openness to implementing the recommended measures. The fact that no additional observations or comments were recorded emphasizes the fact that the department management recognizes the accuracy of the findings and the need to adopt the recommendations to improve the activity.

Consequently, it is estimated that the implementation of the recommendations will be carried out in a coordinated and responsible manner, which will contribute to improving operational efficiency, compliance with the legal framework and increasing the quality of social services provided to beneficiaries.

The team of internal auditors analyzed in detail the activities of the social assistance department at the level of the Hunedoara Municipality ATU, taking into account compliance with the legislation in force, compliance with internal procedures and the efficiency of resource use.

Following the assessment, it is found that the activities of the department are functional, and most of the processes are carried out in accordance with legal requirements and institutional procedures.

However, the audit identified certain areas that require improvement to ensure optimal performance:

- Completeness of beneficiaries' files, to avoid errors in the provision of benefits and reduce the risk of legal non-compliance.
- Compliance with legal deadlines, by implementing a system for monitoring and alerting the deadlines for evaluating and updating files.
- Monitoring and using funds, to ensure an efficient and responsible allocation of available resources.
- Communication with beneficiaries, by standardizing procedures and distributing clear information materials, to increase transparency and trust in the services provided.

Based on the findings, the audit team issues the opinion that the activities of the department are FUNCTIONAL WITH NEED FOR IMPROVEMENT, which indicates that although the structure is functioning and complies with most of the legal requirements, there are significant opportunities for optimizing internal processes.

Implementing the recommendations made in this report will contribute to:

- Increasing the efficiency and quality of social services;
- Reducing the risks of legal non-compliance;
- Improving transparency and accountability in the management of funds and activities;
- Strengthening the trust of beneficiaries in the services provided by the social assistance department.

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