Expectations regarding the application of internal managerial control system in Romanian public entities

Cosmin FILIP

PhD Student, The Bucharest University of Economic Studies, Bucharest, Romania
filip.cosmin@univ-ovidius.ro

Abstract. *Community legislation in the field of internal managerial control (IMC) is largely made up of general principles of good practice, which are accepted also internationally. The manner in which these principles are transposed in the internal control systems is specific to each country, being determined mainly by the legislative, administrative, cultural conditions etc. It is necessary to deepen these aspects of IMC from the development perspective of the managerial decision making point of view. In the public domain, according to the requirements of the specific normative acts in Romania, as well as the European Commission, the rigorous, efficient, effective and transparent use of public funds is essential. For monitoring the managerial decisions in order to meet these requirements, the IMC system in public entities is established at both national and international level. The implementation of the IMC system is a necessary measure, in the context in which the public institutions are managing, both public funds that are allocated to them, and the public patrimony that is under their management. From this perspective, it is obvious that, in the absence of an IMC system, it is not possible to reasonably ensure the efficiency, the effectiveness and the economy of the operations carried out by the public entities. In this context, the current study is proposing a holistic analysis on the correlation between expectation and achievements regarding the application of the IMC system in Romanian public entities. Thus, starting with the latest report published in august 2019 by the Internal Managerial Control and Interinstitutional Relations Department from the Romanian Government's General Secretariat (DCIMRI, 2019) regarding the IMC implementation in Romania, the aim of the paper is to point out the issues identified in the implementation practice of IMC standards and to judge the results in terms of expectations.*

Keywords: internal managerial control system, public entities, managerial decision, sensitive functions, documented procedures.

Introduction

In the context of the general principles of good practice from the Community law, internal control is currently associated with a broader meaning, which is rather seen as a managerial function and not as a verification operation. By exercising the control function, the management ascertains the deviations of the results from the point of view of the established targets, then analyses the causes that determined them and, in the end, orders the corrective or preventive measures that are required.

The IMC system implementation is a necessary measure in the context in which the public institutions are managing, also the public funds allocated to them, and also the public patrimony under their management. From this perspective, it is obvious that, in the absence of an IMC system, it is not possible to reasonably ensure the efficiency, the effectiveness and the economy of the operations carried out by the public entities.

The IMC system organized on public entity level is the institution top management responsibility and represents the set of measures taken by the management and implemented by all members of the staff regarding the organizational structure, procedures, tools and techniques applied, in order to achieve the following objectives:

- a) performing functions and duties in an economical, efficient and effective manner;

- b) compliance with legal regulations and management provisions;
- c) protecting resources against abuse, loss or fraud;
- d) developing, maintaining and providing accurate and complete financial information to have a reliable support for management decisions.

The top management of the authority must ensure the design and implementation of an IMC system that is calibrated to the needs of the public entity, as well as monitoring its operation and intervening for the correct resizing of the system thus organized, whenever such a measure becomes necessary.

At the same time, the IMC can be considered a dynamic and integrated process of permanent adaptation of the public institution to the changes that occur/take place in the external environment. Management and staff from all levels must be involved in the risk management process in order to have good results regarding the certainty of institutional objectives achievement.

The control activity actually represents a specific manner of analyzing the institution activities. This way it adopts and applies a new type of internal management that is frequently associated with the knowledge activity, allowing the top management of the public institution to coordinate its activities in a more efficient way. That is why internal control has to be considered as a managerial function and not as a verification operation. This is not just a general notion, a doctrine or a multitude of reports and tables to be completed, but a set of methods, through which a public entity can be managed, capitalizing on the most appropriate possibilities for organizing the activities carried out.

Building a solid IMC system is a time-consuming process that requires significant effort for the entire staff, but especially for the management staff. Internal control is a continuous changing process, which constantly adapts its tools and techniques to changes that take place in the organization's culture. Control is not a scope itself, but rather a mean. The role of control is to confirm the management's expectations by using specific procedures, techniques and tools.

In Romania, the IMC system which is applied for public entities is regulated mainly by RGGS (2018) and RGGS (2019). According to RGGS (2018), the design, implementation and continuous development of a viable IMC system are possible only if the system complies with the following requirements:

- to be adapted to the size, complexity and to the specific environment of the entity according to its object of activity;
- to cover all levels of management and all activities/operations from the organization and also the internal regulations applied, management system, staff structure, the relationships established and recognized at different organizational levels;
- to be built using the same tools in all public entities: objectives, means, informational system, organization, procedures, control;
- to provide reasonable assurance that the entity's objectives will be met - the design of all activities in terms of objectives, establishment of resources, responsibilities and manner of achievement.
- the costs of applying the internal control system need to be lower than the benefits resulting from it;
- to be governed by the minimum management rules contained in the Internal Managerial Control Standards.

IMC standards define a minimum of general management requirements that all public entities must follow. The purpose of these control standards is to create a uniform and coherent IMC model that allows comparisons between entities of the same type or within the same entity, at different times and thus to make it possible to highlight the results of the entity and its evolution. This package of standards contains 16 standards grouped into 5 reference categories.

The assessment of the IMC system on each public entity is made annually by completing the self-evaluation questionnaire and explaining the answers with supporting documents specific to the applied system. The “self-assessment” process is an important pedagogical tool for developing the culture of internal control within the public entity, making those who hold a management position aware of their duty and determine them to have the best possible control over the functioning of the entity. The questionnaire reflects the implementing status of the IMC standards for the last year of activity, according to the results of the self-evaluation made by each relevant compartment of each public institution. For a standard there are 3 possible resolutions, depending on the answers from the questionnaire: implemented, partially implemented and not implemented. Based on the results of the questionnaire, a general report will be prepared by the top manager for the IMC system applied to the organization.

Depending on the number of standards that are implemented by the public entity as a whole, the implementation resolution of each IMC standard may have the following frameworks: full compliant system, partially compliant system, partially limited compliant system and non-compliant system. The public entities that represent the main credit release authority are gathering the reports from their subordinated entities and all of them need to report the final situation to the Legal Authority on this matter - the Internal Managerial Control and Interinstitutional Relations Department from the Romanian Government's General Secretariat (DCIMRI). The report is the official form of assuming the managerial responsibility by the head of the public entity regarding the IMC system. This report is the official document through which all public entities that have the main credit release authority are providing to the Government's General Secretariat the necessary information for the final report elaboration, which will be submitted to the Government, as required by law.

In this context, the current study is proposing a holistic analysis on the correlation between expectations and achievements regarding the application of IMC system in Romanian public entities. Thus, starting with the latest report published in august 2019 by DCIMRI (2019) regarding the IMC implementation in Romania, the paper's aim is to point out the issues identified in implementation practice of IMC standards and to judge the results *in terms of expectations*.

Literature review

In Romania, the IMC is regulated by the national legislation. The legal authority on IMC regulations is the Internal Managerial Control and Interinstitutional Relations Department from the Romanian Government's General Secretariat (DCIMRI). According to Romanian Law no. 174 (2015), its mission is to support the Romanian public entities for the implementation and development of the internal managerial control system, to regulate the instruments that compose it, and also to respond as well as possible to the need of public entities management in order to effectively control their own activities. Over the last 4 years, DCIMRI is the main actor, who has developed some guidelines and application methodologies in order to provide support for a better implementation of IMC standards in public entities. DCIMRI also publishes yearly a full report

regarding the implementation state of IMC standards by public entities. Otherwise, IMC is a field in which very little has been written and published.

Only few studies regarding the implementation degree of IMC standards have been made. Only punctual and dispersed efforts were made towards the IMC approach, without identifying substantial contributions in this topic of IMC which is targeted by the present article. An empirical research was realized in a conjuncture survey conducted at public institutions through a questionnaire comprising 13 questions (State et al., 2017). For internal control systems, a comprehensive assessment model has been proposed by Dittmeier et al. (2014). The European Commission (2015) published a study regarding the Principles of Public Internal Control. INTOSAI GOV 9100 (2010) highlighted some Guidelines for Internal Control Standards for the Public Sector. The latest Romanian legal provisions in the IMC field are presented in RGGS (2019) as Methodological Norms regarding the coordination, the methodological guidance and the supervision of the implementation and development stage of internal management control system for the public entities.

Methodology

The results of the report regarding the implementation of IMC standards in Romanian public entities, published by DCIMRI (2019), is the core of this study input. The report reflects, as provided by RGGS (2018), the image of IMC standard's implementation level by the main credit release authority and their subordinated entities for the last 2 reference years (2017 and 2018). The report contains an analysis on each IMC standard and also highlights some conclusions and relevant remarks on the data collected.

All 55 first level public entities reported the implementation level of IMC standards, including the 1839 public entities being subordinated, in coordination or under the authority of the first level public entities. The main data regarding the implementation level of IMC standards for these 55 public entities presented in DCIMRI (2019) can be summarized as:

- the highest implementation level of IMC standards can be considered for the Standards no. 14 (98.2%), Standard no. 1 (92.7%) and Standard no. 5 (87.3%);
- the lowest implementation level of IMC standards can be considered for the Standards no. 9 (52.7%), Standard no. 11 (54.5%), Standard no. 3 (60%) and Standard no. 2 (61,8%);
- the average implementation level of IMC standards is 75.8% in 2018, in an evident decrease from the 2017 level (81.1%);
- only 12 public entities representing 21.8% of all 55 entities implemented all the 16 IMC standards;
- regarding the implementation degree for Standard no. 9, from 55 public entities:
 - o 29 of them implemented this standard, representing 52.7%;
 - o 24 of them partially implemented this standard, representing 43.7%;
 - o 2 of them, did not implement this standard, representing 3.6%.
- regarding the implementation degree for Standard no. 11, from 55 public entities:
 - o 30 of them implemented this standard, representing 54.5%;
 - o 21 of them partially implemented this standard, representing 38.2%;
 - o 4 of them, did not implement this standard, representing 7.3%.
- regarding the implementation degree for Standard no. 3, from 55 public entities:
 - o 33 of them implemented this standard, representing 60.0%;
 - o 20 of them partially implemented this standard, representing 36.4%;

- 2 of them, did not implement this standard, representing 3.6%.
- regarding the implementation degree for Standard no. 2, from 55 public entities:
 - 34 of them implemented this standard, representing 61.8%;
 - 15 of them partially implemented this standard, representing 27.3%;
 - 6 of them, did not implement this standard, representing 10.9%.

Starting from these statistical interpretations of the registered result regarding the degree of implementation of IMC standards, a careful analysis of the fulfillment degree of the expectations associated with the implementation results is required. Each standard requires the achievement of some clear and concise results regarding the aspects taken into consideration. Each standard covers a range of interest from the compliant implementation perspective of those specific activities. For all 3 possible situations, „Implemented” (I), „Partially implemented” (PI) and „Not implemented” (NI), it should be specified that the differences between them are important and significant.

Having an „Implemented” standard resolution means that all 3 conditions associated with that standard are met. Having a „Not implemented” standard resolution implies that any requirement associated with that standard is not met. This resolution denotes a particularly weak situation for the public entity associated to the respective standard. It means that there is a lot of work to be carried out, because there are major problems in that case and the situation is really precarious. A classification of a standard in „Partially implemented” implies the fulfillment of one or two condition from all 3 conditions imposed by the Standard. It is to be seen if the „Partially implemented” resolution is the result of the non-fulfillment of one or of two conditions.

As the conditions of the 16 Standards are expressed, each of the 3 conditions denotes a certain level of development of the public entity's capacity to ensure a level of fulfillment for the issues addressed by that specific standard. Practically, each condition can be considered itself a level of development, the 3 conditions being in a gradual complexity approach for the condition to be fulfilled. The resulting classification for each standard is representative for each public entity subject to analysis, because it reflects the extent to which the requirements imposed by each standard are met. Expectations regarding the IMC standards implementation degree are correlated with the concerns of managers regarding the quality of the steps taken to have a solid management system.

Moreover, the standards are also dependent on each other, which makes the sequence of specific actions to gain a special importance. That is why such analysis are important to be done first of all through a holistic approach and then to be continued through a particular approach in order to highlight the points of maximum priority that need to be undertaken. For example only, it is practically impossible to improve the implementation level for Standard no. 3 - Competence, performance without having a higher implementation level for Standard no. 2 - Duties, functions, tasks.

In the following, starting from the results registered in DCIMRI (2019), an expectation analysis is proposed to be done in correlation with the presented implementation degree of IMC standards for year 2018. In this matter, the standard's resolutions are reviewed in the order that the deficiencies associated with the requirement's fulfillment degree are ascertained. Also, some general hypotheses are formulated to better understand the possible causes for the lower level of fulfillment degree of these expectations.

Results and discussions

As noticed before, the lowest implementation level of IMC standards can be considered for the Standards no. 9 (52.7%), Standard no. 11 (54.5%), Standard no. 3 (60%) and Standard no. 2 (61,8%). In the following, is proposed an exhaustive list of potential causes that can explain the poor resolution of these standards, based on results from 2018 Report of IMC standard implementation and in correlation with expected reasons. Some comments also have been made regarding the expected results of the full implementation of each standard.

Table 1 contains the comments for Standard no. 9 - Procedures.

Table 1. Expectations to be met, expected results & comments on Standard no. 9 -Procedures

No.	EXPECTATIONS TO BE MET - as presented in RGGS (2018)	EXPECTED RESULTS	COMMENTS
1	Developing and/or updating of documented procedures for procedural activities	the existence of documented procedures	Procedure-based rules have to be an effective control tool in the IMC system. A procedure is meant to standardize the activity that it is describing, thus actually being a detailed analysis for the parameters and for the influence factors of that certain/specific activity.
2	Compliance of the developed procedures with the minimum requirements provided by the standard	the procedures comply with the minimum requirements of the standard	A procedure brings predictability and stability in the development of the respective activity, being a step by step presentation of all the dependence and correlation factors that are influencing the respective activity. Thus, through the use of procedure-based rules it is possible to ensure in a superior way the planning and the monitoring of the respective activity development in order to obtain the best results, including the capability of the performance indicators establishment.
3	Compliance of the developed procedures with the unitary structure established at the entity level	the procedures comply with the unitary structure established at the entity level	Procedures have to provide a separation and delimitation for each phase, meaning that the involvement role in initiating, elaboration, verifying, approving are entrusted to different people.

Source: Authors' own comments based on expectations to be met as presented in RGGS (2018)

Therefore, some of the main dysfunctions that are causing and contributing not to meet the expectations regarding the IMC standard no. 9 full implementation, are presented below:

- no documented procedures have been developed within the public entity;
- instead of procedures, methodologies and regulations are still used, in which there are included all the necessary information which should have been used through procedure-based rules;
- there is still a lack of vision about the utility and the usefulness of procedure-based activity descriptions in comparison to the regulations that are full of details about all the activities carried out;
- the activities that require elaboration of procedures have not been inventoried;
- the elaborated procedures are not in agreement with the content and the minimum requirements of the standard;
- a procedure for a unitary development of all entity procedures hasn't been developed yet;

- the main procedure for procedures elaboration is not applicable or is not suitable for all the procedures that have been developed;
- are gaps in compliance of elaborated procedures with the framework of the main procedure used to develop other procedures;
- there is no trained or prepared staff in the procedures elaboration.

In Table 2 it is presented the comments for Standard no. 11 - Activity continuity.

Table 2. Expectations to be met, expected results and comments regarding Standard no. 11 - Activity continuity

No.	EXPECTATIONS TO BE MET - as presented in RGGS (2018)	EXPECTED RESULTS	COMMENTS
1	Identification of generating interrupting situations in conducting the main activities of the public entity	Generating interrupting situations in conducting the main activities are inventoried	The situations that can lead to the major disruption or even to the interruption of the public entity activity represent a huge problem for the stability of the entity. It is mandatory to analyse the factors that can affect the normal activity of the public company. In general this analysis is made in a formal manner, without a strategic plan or an action plan subjected to approval of top management of the public entity. It is very important to identify the causes that can lead to a major disruption of the public entity activity in order to prepare, in time, the proper measures that need to be undertaken. This plan should contain 2 types of measures, depending on the applying moment: predictive actions and corrective actions. Both points of view are important, because the public entity has to be prepared in both situations - to be prepared and to respond in case of necessity. So, this plan of measures concentrates on proactive measures in order to decrease the vulnerability of the public entity to any situation that can lead to the interruption of the activity. Nevertheless, the reactive measures are also important in order to be very clear about the actions that need to be taken in case of interruptions situations appear. The provisions of this plan need to be made well known among the employees, in order for them to understand and to act wittingly, with maximum performance and be open minded about it.
2	The establishment of preventive or corrective measures in order to ensure the activity's continuity in case of appearance of generating interrupting situations	Established preventive or corrective measures for ensuring the activity continuity in case of appearance of generating interrupting situations	
3	Monitoring and informing the employees involved about the proposed measures	The proposed measures are monitored and notified to the employees involved	

Source: Authors' own comments based on expectations to be met as presented in RGGS (2018)

Therefore, some of the main dysfunctions that are causing and contributing not to meet the expectations regarding the IMC standard no. 11 full implementation, are presented below:

- the situations that can lead to the major disruption of the public entity activity are not identified;
- the situations that can lead to the major disruption of the public entity activity are not analysed;
- the causes that can lead to the major disruption of the public entity activity are not analysed;
- the consequences and the impact generated by the occurrence of the cases that can lead to the major disruption of the public entity activity are not analysed;

- the situations that can lead to the interruption of the public entity activity are not identified;
- the situations that can lead to the interruption of the public entity activity are not analysed;
- the causes that can lead to the interruption of the public entity activity are not analysed;
- the consequences and the impact generated by the occurrence of the cases that can lead to the interruption of the public entity activity are not analysed;
- in order to ensure the activities' continuity, no preventive action plan is establish for the cases that can lead to the interruption of the public entity activity;
- in order to ensure the activities' continuity, no corrective action plan is establish for the cases that can lead to the interruption of the public entity activity;
- the action plan prepared in case of interruption of the public entity activity is not monitored and/or updated periodically or when necessary;
 - the employees are not informed about the action plan provisions that need to be used in case of interruption of the public entity activity.

In Table 3 it is presented the comments for Standard no. 3 - Competence, performance.

Table 3. Expectations to be met, expected results and comments regarding Standard no. 3 - Competence, performance

No.	EXPECTATIONS TO BE MET - as presented in RGGS (2018)	EXPECTED RESULTS	COMMENTS
1	Analysing and establishing the staff's knowledge and skills that are necessary to perform the tasks/duties associated with each position	the necessary knowledge and skills were analysed and established in order to fulfil the tasks/duties associated with each position	In order to fulfil the tasks and the attributions associated to each employee, it is mandatory to have the proper personal involved in. To be able to meet the performance demands of the public entity's top management, in terms of efficiency, time consume, budget, transparency and fairness, every employee should have the competence, the knowledge and the skills to perform with the demanded productivity the tasks given. Matching these necessary qualities to perform the specific given tasks with the ones held by the staff is the duty of each public entity management team. In this matter, it is decisive to know the requirements of each organizational chart and to link them with the personnel's capability of doing the job. This is how the management team gets to identify the needs for staff professional training. Based on these results, a report which contains the needs to be fulfilled is made. It contains the necessities for the professional training and staff development in terms of courses and training programmes in which the personal should be involved in. Once the annual professional development plan is approved by the head of the public entity, the personnel has to participate to that training. It is the management's top concern about the training costs and about the training planning, having thus in mind that all the staff's training will help the entity to perform better.
2	Identifying the needs for staff professional training and concretizing through a report on their development necessity	the existence of an report on professional training and staff development necessity	
3	Carrying out professional development courses according to the annual professional development plan approved by the head of the public entity	The professional development courses are carried out according to the annual professional development plan approved by the head of the public entity.	

Source: Authors' own comments based on expectations to be met as presented in RGGS (2018)

Thus, some of the main dysfunctions that are causing and contributing not to meet the expectations regarding the IMC standard no. 3 full implementation, are presented below:

- the necessary knowledge and skills were not analysed and not established, in order to fulfil the tasks/duties associated with each position;
- performance demands were not analysed in terms of efficiency, time consume, budget, transparency and fairness;
- staff management of the public entity did not analyse the employee's knowledge and their skills to perform the tasks given with the demanded productivity;
- the requirements of each organizational chart position have not been analysed and/or have not been linked with the personnel's capability of doing the specific tasks included in the job's description;
- it was not developed any training needs assessment that implies the public entity staff;
- the annual report on the necessities of the professional training and staff development hasn't been made;
- the annual professional development plan was not approved by the head of the public entity;
- in general, no professional training or staff development activities are made in the public entity;
- there is not budget provisions for staff professional training or staff development;
- lack of interest for staff professional training or staff development from personnel point of view.

In Table 4 it is presented the comments for Standard no. 2 - Duties, functions, tasks.

Table 4. Expectations to be met, expected results and comments regarding Standard no. 2 - Duties, functions, tasks

No.	EXPECTATIONS TO BE MET - as presented in RGGS (2018)	EXPECTED RESULTS	COMMENTS
1	staff informing on specific documents regarding the mission, the functions, the entity's attributions, the internal regulations and job descriptions	specific documents regarding the mission, the functions, the entity attributions, the internal regulations and job descriptions are brought to the staff knowledge	It is the top management's concern to inform the staff on specific documents regarding the mission, the functions, the entity's attributions, the internal regulations and job descriptions. To prove the informing activities made by public entity to their staff it is recommended to have an evidence of informing. Only informed personnel can act in the name of the public entity. They can be productive only informed about the all aspects of public entities specific documents. If this fact is accomplished, the best premises for doing their tasks as asked are fulfilled. Sensitive functions in a public entity are subjected to a very important discussion theme. Having in mind the fact that some staff members can be involved in some subjective actions that can perturb the normal activity's operation, it is necessary to judge very well the conflict of interests, the misjudging, the exposure to corruption, abnormal interests, access to sensitive information, in order to stop any temptations or mistakes that can be done knowingly or by error. The recommended manner of judging the sensitive function is to develop a specific procedure in order to have the correct context to identify and to propose control measures. Once having the general approach context for the
2	sensitive functions, identification and inventory	sensitive functions are identified and inventoried	
3	taking control, measures to ensure the mitigation of risks which are	control measures have been taken to ensure that the risks associated with sensitive	

No.	EXPECTATIONS TO BE MET - as presented in RGGS (2018)	EXPECTED RESULTS	COMMENTS
	associated with sensitive functions	functions are reduced	sensitive function, it depends on public entity representatives to implement the approved control measures to ensure the mitigation of risks which are associated with sensitive functions

Source: Authors' own comments based on expectations to be met as presented in RGGS (2018)

Therefore, some of the main dysfunctions that are causing and contributing not to meet the expectations regarding the IMC Standard no. 2 full implementation, are presented below:

- specific documents regarding the mission, the functions, the entity attributions, the internal regulations and job descriptions are not brought to the staff's knowledge or brought only to a part of them;
- lack of evidence regarding the staff informing about the public entities' specific documents;
- total or partial negligence or technical deficiencies on informing the staff about the public entities' specific documents;
- lack of information procedure when changes, revisions or new editions are occurring or adopting to the public entities' specific documents;
- there is no definition or any specific information stipulated or approved in the public entity regarding the sensitive functions;
- there is no specific context to correctly identify the sensitive functions and to propose control measures for this situation;
- sensitive functions are not identified;
- sensitive functions are not analysed in terms of risk management;
- there is no procedure to be applied for sensitive functions analysis;
- there is no action plan regarding the sensitive functions;
- there is no proactive measures associated with the risk induced by sensitive functions;
- there is no control measure to ensure the mitigation risk associated with the sensitive functions.

Conclusion

The intent of this analysis was to highlight the standards that are presenting the lowest implementation resolution, meaning the major distance from the expected situation. This approach should be seen as a holistic point of view of 2018 IMC standard implementation degree for public entities. The study pointed out the expectations to be met, proposed by Romanian IMC standards, regarding the implementation resolutions. There were presented some comments on the expected results, based on the expectations regarding the application of IMC system in Romanian public entities. The paper also presented some of the main dysfunctions that can be considered the most important reasons for the lower implementation degree of some IMC standards by Romanian public entities in 2018. It requires further work to become a specific approach by taking into account all the details that are necessary for a deeper analysis. It should be noted that this approach needs to be continued in order to customize the results of these cases of „partially implemented” or „not implemented” standard resolutions.

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