THE SITUATION OF AUDIT AND INTERNAL CONTROL EFFICIENCY THROUGH DIGITIZATION: EVIDENCE FROM THE REPUBLIC OF MOLDOVA

BABUCI PETRU
PHD STUDENT, ACADEMY OF ECONOMIC STUDIES OF MOLDOVA,
e-mail: petrubabuci@yahoo.com

BÎRCĂ ALIONA
DOCTOR HABILITATED IN ECONOMICS, ASSOCIATE PROFESSOR,
ACADEMY OF ECONOMIC STUDIES OF MOLDOVA, ROMANIAN ACADEMY,
e-mail: birca.aliona1@gmail.com

Abstract

This scientific approach focuses on current trends in internal audit activity and internal control procedures in the context of the need to streamline the economic activity of public institutions in the Republic of Moldova through the use of digitalization. Based on the conceptual content analysis of the 2024 Consolidated Report, the degree of restructuring of processes, information flows and assurance mechanisms in the public sector under the influence of digitalization and the new applicable regulatory framework is investigated. Findings show that Moldovan public entities still rely heavily on manual procedures, fragmented data sources and parallel reporting systems. Digitalization provides the structural interface needed for alignment: unified data environments, automated controls, real-time monitoring and audit analytics. These elements improve the consistency of IC assessments, strengthen monitoring in the first and second lines of defence and enhance internal audit ability to perform evidence-based and risk-focused engagements. The proposed "Digital Triangle" model illustrates how data, automated controls and assurance processes can function as an integrated ecosystem that supports continuous monitoring and continuous auditing. Finally, we argue that the efficiency of a public institution's activity depends largely on the policy and attitude of those responsible for governance towards macroeconomic policy, sustainable development, corporate culture and the performance evaluation system.

Keywords: *Efficiency of public institutions, digitalisation, internal control, internal audit,*

Classification JEL: *M42, M48*

1.Introduction

Increasingly limited budgetary resources from year to year determine public institutions to optimize their activity in order to achieve strategic objectives. One of the factors for streamlining the activity and ensuring the implementation of the principles of good governance refers to digitalization. Currently, the quality of internal control (IC) and internal audit (IA) aims not only at compliance with regulatory provisions, but also at the efficiency of activities regarding the collection, processing and use of data on financial means, control of current activities, and performance evaluation. The implications of digitalization in the management of current activities of public institutions is no longer optional, it directly influences the way in which processes are processed, risks are identified, internal control procedures are implemented and the level of assurance offered to management.

The level of conception of efficiency is not current with that of yesterday. The efficiency of a public institution is becoming a systemic magnitude, because it must contain available public means that are often very limited in relation to the objectives to be achieved. Performance is the way to evaluate the level of efficiency, but it is difficult to measure because the individual objectives of a public institution target the general objectives and projects of corporate governance at the state level. In the first stage, we critically examine the relevance of the three "E" frequently used in internal audit regulations, the macroeconomic perspective of the efficiency indicators

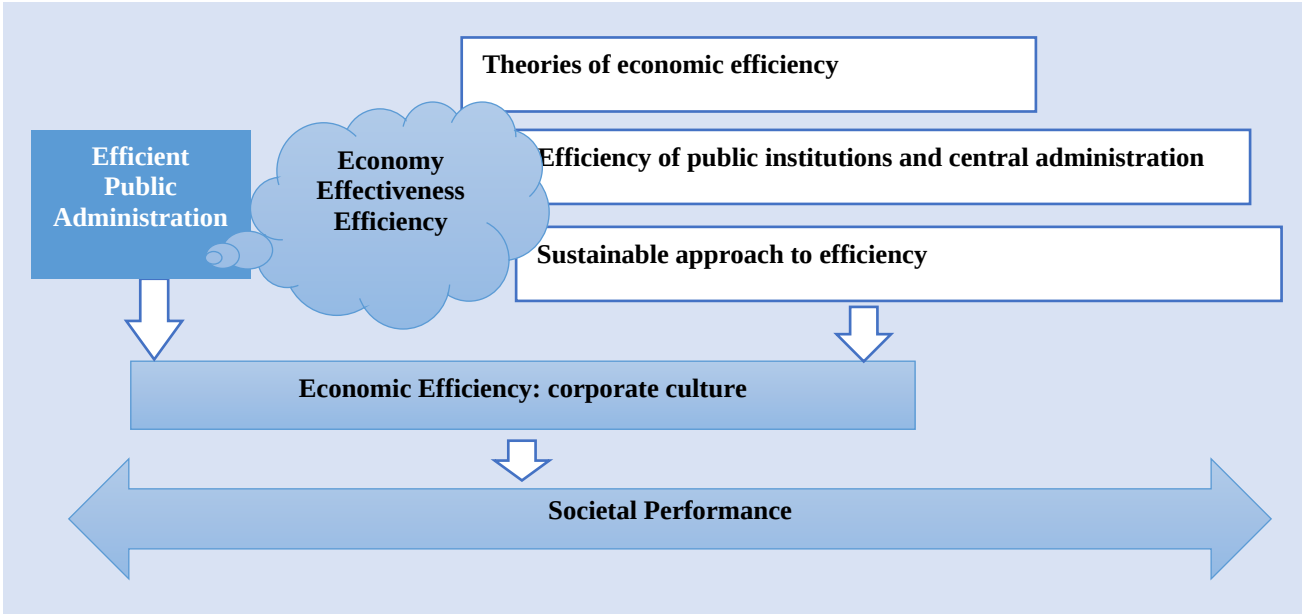
necessary for achievement, corporate and economic culture and in the following societal performances.

The situation in Republic of Moldova illustrates this clearly. The Public Internal Financial Control (PIFC) consolidated Report for year 2024 [6] shows important differences in the maturity of IC across central authorities, limited digital tools for monitoring risks and controls and unequal capacity in first and second lines of defence. IA has made big progress in applying the National Internal Audit Standards (NIAS) [3] which are aligned to Institute of Internal Auditors International Professional Practices Framework (IPPF) as of 2017 [7], but many activities are still manual, time consuming and not fully supported by digital tools and data analytics. Weak integration of information flows between IC and IA reduces the ability of the entities to monitor risks consistently and to address deficiencies in a timely manner.

In this context, digitalization becomes the necessary "linking bridge" that can connect IC with IA in a practical and coherent way. Modern principles such as those from COSO Integrated Internal Control [8], COSO ERM [9], IIA IPPF [7] and the European Union PIFC frameworks highlight the importance of data, IT systems and continuous monitoring. Digital tools, if are used correctly, can help to create common classifications and notions, shared databases, automatic traceability and real-time alerts. These elements allow IC and IA to work with the same information and to support management with a unified and reliable view of the entity.

2.Efficiency of public institutions

The efficiency of the work performed is one of the significant problems currently faced by internal auditors in planning and evaluating their work. Research shows that efficiency is a much broader concept and refers to the entire activity of the entity in general, respectively to corporate governance in public institutions. With this in mind, we begin the study by analyzing the three "E"s frequently used in internal audit regulations, then we highlight the theories underlying economic efficiency related to the macroeconomic perspective. Finally, we focus on the corporate culture aspect of efficiency as measured by societal performance tools (Fig. 1).



Source: author's own processing

Figure 1. Current dimensions of internal audit effectiveness

As can be seen from Figure 1, internal audit efficiency is a complex notion with systemic value. In this perspective, the conceptual framework is examined in stages according to the logic of the figure.

Currently, a good part of researchers and professionals oscillate between the "triptych": economy-efficiency-effectiveness or are reduced to a single concept. Some consider the notion of "economy" to be the entity's capacity to purchase resources and/or production factors at the most advantageous price (Berland, 2014), while others directly associate it with reducing production or service costs. The concepts of "efficiency" and "effectiveness" are closer in content to each other and are found in the vast majority of definitions attributed to internal control or audit. In the conception of P. Boisselier (2013), "efficiency" represents the ability to achieve objectives or results, while according to J. L. Malo and J. C. Mathé (2002) it signifies the production of a certain amount of data with minimal input of resources and maximum benefits, while A. Ceban and E. Bădărău (2016) consider it as the allocation of the right amount of effort. N. Berland (2014) appreciates "effectiveness" as the capacity to achieve objectives, associated with the notion of productivity, while J. L. Malo and J. C. Mathé (2002) and later A. Ceban and E. Bădărău (2016) consider it to be the means which the objectives were achieved.

Continuing our theoretical analysis, we turn to theories that underlie the foundations in solving scientific problems. Institutional theory, considered as a theory of human behavior combined with the theory of the transaction costs, helps institutions achieve their objectives at the societal position. The involvement of the theory of production involves the introduction of economic performance as a tool for measuring the degree of efficiency. The theory of costs helps public institutions in reducing and/or limiting the uncertainties of human cooperation and ensuring stability in everyday life, achieving its objectives, and also constitutes an objective source of evaluating the efficiency of these institutions. Any economic transaction involves a cost, and the major problem arises when these costs are implemented. The costly aspect of information is the key to transaction costs with reference to: necessary changes to be made, protecting of rights, control at all levels, verifying the level of application of the legal framework, etc. Later, a series of economists have completed this category with the following: negotiation costs, costs of enforcing rules and agreements in various contractual arrangements. The modern paradigm of this theory is directed towards opportunity costs, namely the human one with reference to the behavior of individuals in society (Marinescu, 2012).

The pragmatic perspective of the efficiency of a public institution takes into account the three general principles of public administration organization: centralization, decentralization, and deconcentration (Bantuș, A., 2014). Most of the current institutions operate based on the principle of decentralization, however, we ask ourselves whether the other principles should not also be used if the specifics of the activity allow them. The primacy of efficiency of public services is considered when the interests of the citizen are put first. Sir Robin Montfield, as Permanent Secretary of the Government of Great Britain, considered that the essential rules to be applied in administration refer to: permanence, professionalism, and political neutrality. Permanence consists in capitalizing on the experience of civil servants by encouraging the exposure of employees' opinions, weaknesses and strengths and relationships with previous experiences, respectively with previous senior management (Lachi, C., Gheorghița, T., 2016).

At the macroeconomic level, an efficient economy contributes to the increase of public goods and is shaped by the general equilibrium theory, that involves prices as the balance between demand and supply, respectively the material, human, and financial resources used with the greatest efficiency. Governments contribute to the efficiency of the market by establishing behavioral parameters, through supervision based on laws, regulations, licensing, etc. (Birdsall, Lawrence, Wyplosz, 1999). Financial stability, at the national and/or international level, is appreciated as a global public good, and in order to reduce the inefficiency of the highly liberalized global market, political competition is recommended at the expense of political monopoly, for example, which the International Monetary Fund enjoys (Wyplosz, 1999).

Economic efficiency (Botnari, 2014) connects or is the relationship between the effects obtained (results) and the efforts made through the volume, quality of resources consumed in

carrying out an activity in a certain period of time. The author raises the issue of the efficiency of the allocation and use of material, financial and human resources according to ecological and social efficiency. In this perspective, an efficient economy does not guarantee sustainable development. The long-term approach to efficiency is conditioned by choosing from the multitude of paths those that do not affect the stability of ecosystems, the conservation of biodiversity and global warming. Currently, an economy is efficient if current decisions do not limit the opportunities of future generations (Bishop, 1993). Under these conditions, the people responsible for governance become the main actors in the construction of an efficient budgetary institution developed in a transparent and sustainable way (Carvalho, Brasileiro, Azevedo, 2022).

Economic efficiency is considered an element of corporate culture, respectively of economic culture with reference to the set of general rules that target the behavior of employees and management. Managing the invisible structure of an entity is part of its culture and reflects one of the most important concerns of management. Research shows that successful entities are those with a strong corporate culture, but the question arises as to how an economic activity can be organized based on cultural contracts without deception and evasion and not on written ones. Corporate culture is a valuable tool in the hands of management necessary to achieve its strategic objectives, like societal culture that contributes to the well-being of the population. Researchers associate them differently, some consider that an entity is efficient if it has a culture appropriate to the environmental conditions, needs and specifics of the activity carried out (Camerer and Vepsalainen 1988, Peters, Waterman, 1982, Schwartz and Davis, 1981; Deal and Kennedy, 1982; Jones, 1983). While another category of researchers raises the issue of the need for a theory of the entity's culture through which the governance mechanisms and the rational behavior of individuals are related. Thus, an entity is considered efficient if its corporate culture solves the problems of economic activity (Camerer, Vepsalainen 1988).

A detailed examination of the concept of efficiency helps us to position internal audit within this scientific approach. Given that the role of internal audit is to bring added value to the public institution, the efficiency of its activity becomes a dimension with systemic value. The benchmark, for assessing the degree of achievement of the efficiency of the internal audit function, starts from the idea that public institutions, in addition to their individual objectives, also contribute to the achievement of macroeconomic policies at the national, regional and international levels. Thus, in the assessment, it is good to start from the bottom up and develop indicators to measure the efficiency of the internal audit function, the efficiency of the public institution and subsequently at the state level. Regardless of the level of the indicators, at each stage it is good to take into account the short, medium and long term perspective. In practical terms, performance has become one of the most used instruments for measuring efficiency. The current problem lies in how current those performance indicators are and whether they are constantly adjusted and respond to current needs. In general terms, performance should reflect success in the activity carried out in a sustainable manner, the degree of achievement of objectives at the macroeconomic, microeconomic, social levels and, last but not least, the satisfaction of citizens, staff and management.

3.Digital enablers and requirements for convergence

In Republic of Moldova, the system of IC is aligned to COSO through the National Internal Control Standards (NICS) [2]. The standards formally recognize the need for digitalization, particularly regarding documentation, process standardization, monitoring – still, implementation remains irregular across public entities. According to the 2024 consolidated PIFC Report [6], many entities continue to rely on manual processes, fragmented data sources and paper-based evidence. Although Ministry of Finance (MoF) Order no.4/2019 [4] introduced an annual self-assessment of IC, the results show low usage of IT based controls, procedures and limited automation of key processes. At the same time, the inside questionnaire distinguishes clearly between digital

processes and controls applied in the first line and in the second line (support and monitoring) functions, revealing that digital maturity varies significantly.

Modern IA increasingly relies on digital competencies, including the use of Computer Assisted Audit Techniques, data analytics and automated sampling tools. These instruments expand the internal auditor capacity to perform a test of full population, identify anomalies faster and provide assurance with more precision and objectivity. In the Republic of Moldova, the IA function is progressing but remains heavily dependent on manual processes. The 2024 consolidated PIFC Report [6] indicates that many IA subdivisions operate with limited technological tools, rely extensively on Excel based working papers and face constraints in accessing digital data sets. The statistical figures show system and financial audits represented a combined 41% of audit engagements in 2024, compliance audits alone accounted for almost half of all engagements (48%), while IT audits remained minimal (2%), highlighting a significant imbalance in audit coverage and a low focus on IT related risks. Recent surveys of MoF shows that data analytics is used sporadically, often depending on the individual skills of internal auditors, rather than institutional systems or standardized tools.

Digitalization creates a technical and operational bridge between IC and IA by introducing tools that standardize processes, centralize information and allow both functions to operate on a shared evidence fundament. Integrated risk and control platforms enable entities to register risks, map controls and align them with audit universes in a consistent manner across. Modern audit analytics, through software solutions like ACL, IDEA, PowerBI or similar tools, facilitate full-population testing, anomaly and patterns detection, risk-based sampling, etc. Real-time dashboards, aligned with performance and good governance principles, provide continuous monitoring of key controls and emerging risks, making the information available at the same time to managers and internal auditors.

Secure document management systems, complemented by digital signatures and structured traceability, ensure integrity, diminish rejection and increase efficient collaboration. Interoperability with national e-government platforms such as MCloud, MPass and MConnect [10] allows IC and IA to access authoritative, timely datasets and embed their work into the broader digital governance infrastructure.

Digitalization is directly approached in several key principles of COSO Integrated Control Framework and COSO ERM Framework, creating the structural and informational conditions needed for closer alignment between IC and IA. Within COSO Control [8], IT is embedded across 14 of the 17 principles, demonstrating that digital is not an isolated component, but a transversal enabler of effective IC. Principle 13 "Information & Communication" highlights the need for relevant, timely and quality information. Principle 16 "Ongoing monitoring" is similarly strengthened through continuous monitoring capabilities, including automated alerts, dashboards and the use of data analytics to identify anomalies and assess control performance in real time. The COSO ERM [9] further expands this logic, therefore, under the component "Information, Communication & Reporting", ERM emphasizes the entity ability to "*leverage information and technology*" to support integrated risk management. Digital platforms provide the base for generating insights, such as real-time risk indicators, predictive analytics and structured evidence for decision making.

4.How digitalization can align internal control and internal audit

Digitalization functions as a structural mechanism that harmonizes the logic of IC and IA, reducing the fragmentation between the two functions. Traditionally, IC and IA rely on different information sources, different levels of details and parallel reporting cycles. A digital environment transforms this landscape by establishing a unified data foundation, automating evidence flows and enabling shared analytical tools. A comparative view is illustrated in the table below and shows this this transformation clearly.

Table 1. A comparative view of traditional vs. digital IC and IA alignment

Element	Traditional IC	Traditional IA	Digital linking interface
Data	Local, inconsistent	Collected manually, reconstructed	Centralized, standardized, clean data
Evidence	Paper-based, fragmented	Sampling, manual verification	Full-population tests, automated audit trails
Follow-up	Excel sheets, late updates	Manual inquiries, periodic reports	Real-time dashboards, automated reminders
Risk signals	Descriptive, backward-looking	Retrospective assessments	Predictive analytics, early warning indicators
Documentation	Physical files, inconsistent formats	Word, excel, pdf reports, static archives	Digital document management, version control
Control testing	Manual checklists	Sample testing	Automated testing, continuous control monitoring
Process integration	Controls embedded variably	Audits performed in cycles	End-to-end digital workflows integrating IC and IA
Reporting	Static annual reporting (Order no.4)	Static annual reporting (Order no.176)	Dynamic, real-time dashboards and scorecards
Risk registers	Local, few updates	Used for planning, but incomplete	Unified, digital, shared risk classification and database
Recommendations tracking	Manual updates by IC officers	Verifications during follow-up	Automated tracking with alerts and analytics
Segregation of duties	Hard to verify; human oversight	Tests done during audits	Automated, checks using IT systems
Quality of information	Varies, subjective inputs	Time-consuming validation	System-enforced data integrity, validation rules
Sampling	Ad hoc or judgmental	Standard audit sampling	Algorithmic sampling, full-population analytics
Timeliness	Slow, periodic	Slow, periodic, depending on IA cycle	Continuous; real-time monitoring and notifications
Interoperability	Weak or absent	Weak or absent	API-based integration (MConnect, MLog, MPass)
Transparency	Internal, limited	Internal, limited	Public dashboard (if the case), managerial transparency
Human effort	High manual burden	High manual burden	Automation reduces workload, shifts to analytics
Control Culture	Relies on staff discipline	Relies on audit cycles	Reinforced through IT systems and automatic controls

Source: author's own processing

Digitalization acts as the alignment interface by integrating these elements into a single ecosystem. When IC uses automated controls, digital workflows and structured data repositories, the resulting information becomes immediately usable by IA for risk assessment, planning and evidence collection. Equally, when IA uses data analytics, continuous auditing tools and automated follow-up mechanisms, the insights generated feed back into IC processes, strengthening first- and second-line processes and controls.

5.Current moldovan position: drivers and barriers

In the Republic of Moldova, digitalization is increasingly understood not as a technical upgrade, but as a strategic accelerator for public governance and PIFC reform. Several drivers create a favourable environment for the convergence between IC and IA.

First, the Governmental e-Transformation agenda has established the technological base needed to modernize administrative processes, including platforms such as MCloud, MPass, MLog, MConnect [10], which enables data interoperability across public authorities. This infrastructure creates the conditions for IC and IA processes to operate on shared, reliable data sets. The

implementation of the unified online portal for IC and IA reporting is adding potential to the interaction to occur.

Second, both the 2024 PIFC consolidated Report [6] and recent methodological discussions highlight a growing recognition within ministries that current maturity levels of IC and IA cannot advance without automation, digital standardization and analytical tools. Capacity constraints also ponder heavily on the system. Audit units remain understaffed, with 2024 PIFC consolidated Report [6] indicating an estimated 40% of personnel deficit, especially in line ministries and subordinated entities. This shortage reduces the ability of audit teams to adopt digital tools, develop new analytical skills and maintain systematic follow-up. In parallel, limited digital competencies among auditors restrict the application of IT audit, data analytics, CAATs, automated risk assessments.

Data systems across government remain dispersed, non-interoperable and inconsistently maintained, making integrated monitoring difficult. Budget constraints also play a role: many institutions cite insufficient allocations for IT investments. Procurement processes introduce an additional hurdle.

6.Digital tools for change

Moldova has already taken important steps toward digitalizing IC and IA through the IT CIMAI platform [11], which functions as the single digital register for reporting across the public sector. Building on this foundation, the proposed PIFC hub represents the next logical stage in strengthening integration, data quality and evidence.

The Hub would further consolidate a centralized IC registry, enabling entities to document processes, controls and responsibilities in a harmonized format. While current reporting already provides structured information, enhanced automation and common classifications would increase comparability and reduce inconsistencies.

The Hub would also strengthen the audit universe, linking risk information with audit coverage and planned audit engagements. This evolution builds on NIAS [3] requirements and can streamline planning practices across entities. Under these conditions, audit recommendations could be tracked more effectively through an integrated follow-up module with automated reminders and status dashboards. This would reinforce implementation efforts and give MoF better oversight of systemic issues.

The digital transformation of IA processes is essential for increasing efficiency, improving evidence quality and accelerating the responsiveness of audit units to risks. In a traditional environment, auditors rely heavily on manual documentation, fragmented spreadsheets and limited access to operations data. Digitalization replaces these constraints with an integrated workflow that supports the entire audit cycle.

A first pillar is the use of digital working papers, which allow auditors to document planning, testing, field work and conclusions in a structured, searchable and traceable format. These platforms support versioning, embedded evidence, secure storage and standardized templates.

Digital tools also enable automated audit planning, where risk registers, previous findings and performance indicators can be integrated into a centralized audit universe. This reduces the reliance on subjective judgment and strengthens the link between entity-level risks and audit priorities. Audit plans can be adjusted as new risk signals emerge, aligning IA with ERM practices.

Sampling automation is another critical component. Instead of manual extraction and small samples, auditors can perform statistical or full-population testing using data analytics. This improves quality assurance and reduces the risks.

Digitalization further expands IA capacity through data analytics, enabling identification of patterns, correlations and risk signals that are invisible through traditional methods. Tools such as ACL, IDEA, PowerBI provide deeper insight into the functioning of controls and processes. In

Moldova, limited access to analytical tools has constrained auditors' ability to perform deeper analysis; digitalization can directly address this gap.

The ability to track recommendations online and in real time improves accountability and supports a continuous follow-up mechanism. Instead of relying on Excel trackers or quarterly manual updates, digital systems can generate alerts, update dashboards and provide management with a clear view of implementation progress.

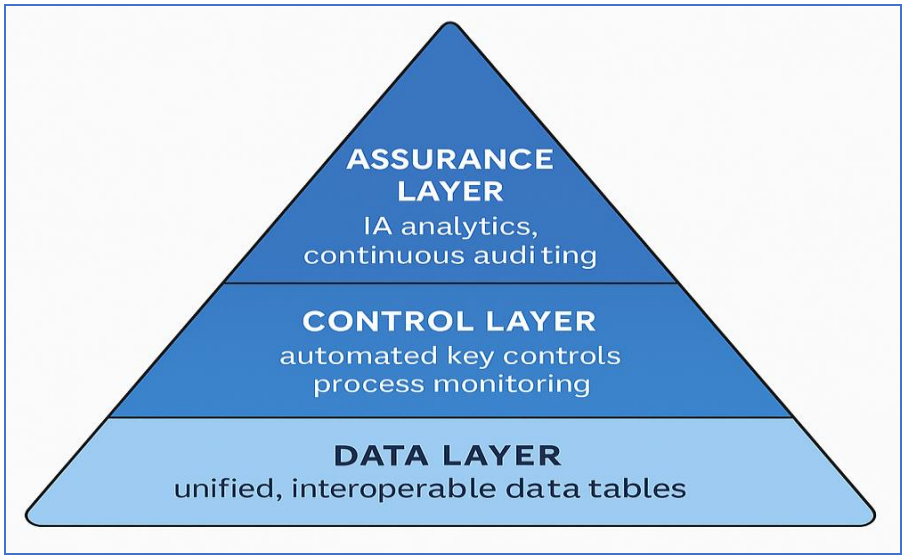
The proposed Digital Triangle model represents a structured framework through which digitalization can create meaningful merging between IC and IA. The model is built on three interdependent layers that reflect the logical sequence of how information is generated, controlled and assured within modern public sector entities. Designed for the Moldovan context, the model aligns with COSO principles, ERM expectations and national IC and IA requirements, while addressing identified gaps.

The first layer, *Data Layer*, forms the foundation of the model. It consists of unified and interoperable data tables that integrate key datasets relevant to both IC and IA, financial information, HR records, procurement data, asset inventories, risk indicators and performance results. By consolidating these sources through interoperability (e.g., via MConnect), the Data Layer ensures consistency, reliability and traceability.

The second layer, *Control Layer*, encompasses automated key controls and real-time process monitoring. Instead of relying on manual validations or retrospective verifications, digital controls included into IT systems can detect anomalies, enforce rules / procedures and generate alerts in real time. Examples include automated segregation-of-duties checks, limits validations on expenditures, duplicate invoice detection or automated reconciliation routines. This digitalized control environment directly strengthens the first and second lines of defense and produces structured evidence for monitoring activities.

The third layer, *Assurance Layer*, represents the analytical and evaluative functions performed by IA. Digitalization enables continuous auditing, automated sampling, trend analysis and use of audit analytics across full datasets rather than small samples. By accessing data generated in the Control Layer, IA can prioritize risks more accurately, test control effectiveness more efficiently and provide higher quality assurance to management. This shift reduces audit cycle times, strengthens the evidence base and improves IA ability to identify systemic issues rather than isolated incidents.

The following figure represents this inter-relation in a simpler way.



Source: author's own processing

Figure 2. The Digital Triangle model

Together, the three layers create a dynamic architecture in which data feed controls, controls generate evidence and evidence supports continuous assurance. The Digital Triangle transforms IC and IA from parallel functions into interconnected components of a single governance ecosystem.

7.Conclusions

Research shows that digitalization plays a significant role in developing the efficiency of audit and internal control. In current activity, the latter operate within parallel systems with different objectives and functions, but digitalization brings some changes to the current activity of the institution. Integrated databases, automated monitoring and controls, advanced analytics create the conditions in which audit and internal control function as elements of a single governance architecture.

The current system in the Republic of Moldova contains fragmented information systems that cause staff to make additional efforts, and internal audit does not have evidence for certain risks. The development of a national digital platform would allow the integration of risk registers, control matrices, audit universes, recommendations and follow-up routines. Establish a central government wide risk and control taxonomy. A shared vocabulary of risks and controls would eliminate inconsistencies between specialists understanding, ministries approach, ensure comparability of IC assessments and enable a more risk-based audit planning. Introduce continuous monitoring and continuous auditing. Automated control indicators and real-time analytics should replace periodic manual verifications. Continuous auditing would allow IA subdivisions to focus on high-risk processes and emerging anomalies.

The benchmark, for assessing the degree of achievement of the efficiency of the internal audit function, starts from the idea that public institutions, in addition to their individual objectives, also contribute to the achievement of macroeconomic policies at the national, regional and international levels. Thus, in the assessment, it is good to start from the bottom up and develop indicators to measure the efficiency of the internal audit function, the efficiency of the public institution and subsequently at the state level. Regardless of the level of the indicators, at each stage it is good to take into account the short, medium and long term perspective. In practical terms, performance has become one of the most used instruments for measuring efficiency. The current problem lies in how current those performance indicators are and whether they are constantly adjusted and respond to current needs. In general terms, performance should reflect success in the activity carried out in a sustainable manner, the degree of achievement of objectives at the macroeconomic, microeconomic, social levels and, last but not least, the satisfaction of citizens, staff and management.

8.Bibliography

1. Law on public internal financial control no.229/2010. Republished: Official Gazette, no.86-92, art.140, 2019. Available at: https://www.legis.md/cautare/getResults?doc_id=125252&lang=ro#;
2. National Internal Control Standards, approved by MoF Order no.189/2015. Official Gazette, no.332-339, art.2391, 2015. Available at: https://www.legis.md/cautare/getResults?doc_id=119965&lang=ro#;
3. National Internal Audit Standards, approved by MoF Order no.153/2018. Official Gazette, no.400-409, art.1577, 2018. Available at: https://www.legis.md/cautare/getResults?doc_id=110376&lang=ro#;
4. Regulation on reporting managerial internal control system and issuing the managerial accountability statement, approved by MoF Order no.4/2019 . Official Gazette, no.13-21, art.110, 2019. Available at: https://www.legis.md/cautare/getResults?doc_id=119967&lang=ro#;
5. Regulation on reporting internal audit activity in public sector, approved by MoF Order no.176/2019. Official Gazette, no.7-13, art.19, 2020. Available at:

https://www.legis.md/cautare/getResults?doc_id=119895&lang=ro#;
6. Ministry of Finance (2025). Annual PIFC Consolidated Report for year 2024. Available at: https://mf.gov.md/sites/default/files/documente%20relevante/Raport%20consolidat%20CFPI%20pt%202024_30.05.2025%20%281%29.pdf;
7. Institute of Internal Auditors (2017). IPPF Standards. Available at: https://www.theiia.org/en/standards/what-are-the-standards/mandatory-guidance/standards/;
8. Committee of Sponsoring Organizations (2013). Internal Control – Integrated Framework. Available at: https://www.coso.org/_files/ugd/3059fc_1df7d5dd38074006bce8fdf621a942cf.pdf;
9. Committee of Sponsoring Organizations (2017). Enterprise Risk Management – Integrating with Strategy and Performance. Available at: https://www.coso.org/_files/ugd/3059fc_61ea5985b03c4293960642fdce408eaa.pdf;
10. https://www.egov.md/ro/advanced-page-type/platforme-operate;
11. https://raportare-cfpi.mf.gov.md/login.
12. Bantuş, Anatolie. Principii de organizare şi funcţionare eficientă a administraţiei publice. In: Administrarea Publică, 2014, nr. 2(82), pp. 38-49. ISSN 1813-8489.
13. Berland, N. Le contrôle de gestion. Paris: Presses Universitaires de France, 2014, 128 p. ISBN 9782130617730, ISBN 9782130631897.
14. Boisselier, P., Chalençon, L., Doriol D., Jardin, P., Mard, Y., Mayrhofer U. Contrôle de gestion, Magnard-Vuibert-Août, 2013, 665 p, ISBN: 978-2-311-01055-8.
15. Bishop, R. C., Economic Efficiency, Sustainability, and BiodiversityAuthor, Ambio, Vol. 22, No. 2/3, Biodiversity: Ecology, Economics, Policy, May, 1993, Springer and Royal Swedish Academy of Sciences, pp. 69-73.
16. Botnari, N., Eficienţa economică. Creşterea economică. In: Economica, 2014, nr. 1(87), pp. 69-74. ISSN 1810-9136.
17. Carvalho, J., L., Brasileiro, Azevedo, T., S., Transparency as a Tool in Building Efficient Public Institutions: A Bibliometric Study, International Journal of Advanced Engineering Research and Science, Vol-9, Issue-4; Apr, 2022, ISSN: 2349-6495(P)/2456-1908(O).
18. Camerer, C., Vepsalainen, A., The economic efficiency of corporate culture, The Wharton School, University of Pennsylvania, Philadelphia, Pennsylvania, U.S.A., Strategic Management Journal, Vol. 9, (1988), pp. 115-124.
19. Ceban, A., Bădărău, E., Eficienţa şi eficacitatea – cerinţă esenţială a economiei. In: Particularităţile dezvoltării economiei mondiale în condiţiile globalizării, 15 aprilie 2016, Chişinău. Chișinău, Republica Moldova: Institutul de Relații Internaționale din Moldova, 2016, pp. 227-234. ISBN 978-9975-3092-7-1.
20. Deal, T. E., Kennedy A. A., Corporate Cultures: The Rites and Rituals of Corporate Life, Addison-Wesley, Reading, MA, 1982.
21. Jones, G., Transaction costs, property rights, and organizational culture: an exchange perspective', Administrative Science Quarterly, 28, 1983, pp. 454-467.
22. Kaul, Inge, Isabelle Grunberg, Marc A. Stern. Global public goods: international cooperation in the 21st century. Market Efficiency. Birdsall, N., Lawrence, R., Z., Deep integration and trade agreements: Good for developing countries? Wyplosz, C., International financial instability. United Nations Development Programme, New York Oxford University Press, Copyright © 1999, ISBN 0-19-513051-0 (cloth). — ISBN 0-19-513052-9 (paper).
23. Lachi, C., Gheorghiţa, T., Eficientizarea serviciilor publice prin prisma sporirii profesionalismului funcţionarilor publi***c i,*** Administrarea Publică, Revistă metodico-ştiinţifică trimestrială, octombrie - decembrie 2016, nr. 4 (92), pp. 118-122, ISSN 1813-8489.
24. Malo, J., Mathé, J. L'essentiel du contrôle de gestion. Eyrolles: Éditions d'Organisation, deuxième édition 2002, 312 p. ISBN: 978-2-7081-2444-8.
25. Marinescu, C., Transaction Costs and Institutions' Efficiency: A Critical Approach., 71(2), 254–276, (2012). doi:10.1111/j.1536-7150.2012.00829.x
26. Peters, T. **J.** and R. H. Waterman, Jr. In Search of Excellence: Lessons from America's Best-run Companies, Harper & Row, New York, 1982.
27. Schwartz, H. and **S.** M. Davis. 'Matching corporate culture and business strategy', Organizational Dynamics, 10**,** Summer 1981, pp. 30-48.