A COMPARATIVE ANALYSIS OF THE LEGAL FRAMEWORKS AND EXEMPLARY PRACTICES GOVERNING INTERNAL PUBLIC AUDIT IN ROMANIA AND POLAND

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Abstract
The public sector is still quite important, especially in countries where it has a lot of power, even if the economy has been growing and information technologies are changing quickly. Good public services and good use of public money are important parts of promoting sustainable development. From this point of view, internal public audit is now a must-have in public entities. This paper examines the prospective advantages of internal public audit in fostering good governance in Romania and Poland. This paper offers a comparative analysis of the efficacy of internal audit processes by examining two EU member states. The primary aim is to investigate the role of internal public audit in the modernization of public administration in both nations. The research examines the correlation among audit quality, value generation, risk mitigation, and institutional efficacy. To reach these goals, a mix of quantitative and qualitative research methodologies is used. This shows how important it is to build and improve practical models for using internal public audit procedures.

Keywords: *internal public audit; risk management; public institutions; performance; comparative study, Romania, Iordania*

Clasificare JEL : *M42, M48, H83,G32*

1. Introduction

Internal audit are important to ensure the accuracy and relevance of data when reported. A good accounting system, along with an adequate internal audit, can improve the manager's ability to fulfill their tasks and produce information characterized by transparency and reliability.

The role of internal audit became significant when public sector leaders recognized the importance of decision-making tools for the development and support of stable institutions. In addition to efficient and ethical leadership and management (Ţiclău et. al., 2021; Cetina and Ivan, 2021), a robust audit in the public sector can make organizations in this sector more accountable, thereby improving governance. Thus, internal audit ensures that control mechanisms and risk management function properly, in a well-planned and organized manner, while also verifying the improvements made.

Therefore, the purpose of this article is to provide empirical evidence on general internal audit, with a particular focus on the activity within local and central authorities in Romania and Poland. The growing importance of this profession in the governmental context. An efficient internal audit, as part of internal control systems, allows the government to function more efficiently and actively. Consequently, this paper presents a comparative study on the relationship between two European countries regarding internal audit.

Thus, the article is structured as follows: Section 2 presents the literature review, in Section 3, the research methodology, in Section 4 we discuss the context of internal audit in Romania and Poland, as well as the regulations and rules applicable to internal audit practices and in the final included conclusions and recommendations. The study aims to make a real contribution to understanding the role of internal audit in the public sector by examining the legislation of two countries.

2. Data sources and methodological aspects

In this article, we will examine the audit processes in two different European countries. Each of these has its own system when it comes to how internal audit works. To better understand the current state in this field, we collected and analyzed data from a variety of sources, including publications, journals, and related materials. We used a qualitative approach, examining documents and work. This helped us to acquire the internal information we needed to develop our own internal audit method (Firmansyah et al., 2022).

More specifically, our work presents data regarding internal audit in central and local government in Romania and Poland. We collected data from several sources: annual reports and specialized literature on internal audit. Overall, the data in this article will help us to answer the following four research questions:

- What are the factors influencing public internal audit within local authorities in Romania and Poland?
- How does internal audit help local governments to maintain control in both countries, Romania and Poland?
- What are the roles and actors involved in public internal audit for achieving effective managerial control in local administration in both countries?
- What are the organizational regulations and laws regarding audit public internal in Romanian and Polish public systems?

3. Literature Review

It's obvious that internal audits are a necessary component to ensure that control process verification procedures provide the best results for organizations. According to the historical framework of this study, changes mainly focus on integration into the digital world.

As early as the 3rd century BC, audit emerged with the term Latin and was first used in the Roman Empire. However, the auditing profession and practice were first established in England in the 17th century, and auditing has changed significantly over the years. in the 19th century, with the growth of factories and the emergence of banking services, as well as the development of global trade. (Daidj et. al., 2021).

By 1929, in the United States of America, large American companies faced challenges during the economic crisis known as the Great Depression. At that time, their goal was to save money by any means possible. They carefully examined their accounts to reduce expenses, and many large companies were already collaborating with external audit firms, which incurred higher costs for this service. From this point, we witnessed the emergence of the term.

After 1950, changes were made to the formal internal evaluation framework, and the reliability of employees' work was assessed. Internal audit has the task of helping managers monitor and control important events by collecting and interpreting business data. In the United States, for example, industries such as railways and retail were among the first to recognize and adopt the value of internal audit. These industries sought reliable operational reports, with financial and non-financial information, in addition to the auditing of financial statements. (Coetzee et al., 2018).

In the early 1990s, internal audit began to consider the specific needs and preferences of each organization. In addition to performance-related tasks, which include audits for regulatory compliance and transactional processes, the risks associated with the organization's operations were also measured. (Xhani et al., 2020).

From 2000 to the present, this stage is characterized by improvements in internal audit, strategic planning, and reduction of production costs to make the company more competitive, using its own resources (Taran et al., 2020).

Currently, the internal audit system is linked to the chronological evolution of the Institute of Internal Auditors. The function of internal audit a evolved with changes, until its significance became stable. (Stănescu,2019) In 1999, the Institute of Internal Auditors proposed the following definition: "Internal audit is an independent and objective activity that provides an organization with assurance regarding the degree of control it has over its operations, guides it towards their improvement, and contributes to value addition. Internal audit helps the organization achieve its objectives through evaluation, using a systematic and methodical approach, and by formulating proposals for increasing effectiveness." (Institute of Internal Auditors, 2017).

Therefore, it seems reasonable for organizations to conduct direct evaluations considering three aspects: firstly, these activities can highlight areas where improvements are needed; secondly, they comply with the objectives and procedures of internal audit; thirdly, they examine the mode of operation to determine how processes can be improved.

4. Results and Discussion

4.1. Audit in the Public Sector (Romania)

Romania implemented internal public audit to comply with the requirements set by the European Commission. According to Art. 3 of Law no. 672/2002, the Law of Public Internal Audit, the general objective of public internal audit in public entities is to improve the management thereof which can be achieved, primarily, through:

- assurance activities, which represent objective examinations of probative elements, are performed with the purpose of providing public entities with an independent evaluation of risk management, control, and governance processes.
- activities advisory aimed at adding value and improving governance processes in public entities, without the internal auditor assuming managerial responsibilities.

The scope of public internal audit covers all activities carried out within public entities for the achievement of their objectives, including the evaluation of the managerial control system.

Internal audit in the public sector is considered an honest and independent work that ensures the performance and operations of the organization (Ravdan, 2020).

Internal public audit groups create internal audit protocols within Romanian government agencies. To comply with European Commission standards, Romania has implemented internal audit. (Fülöp and Szekely, 2017) Organization regarding internal public audit, in accordance with Article 3 of Law no. 672/2002, is represented by :

- The Committee for Internal Public Audit (CAPI);
- The Central Harmonization Unit for Internal Public Audit (UCAAPI);
- Internal audit committees.
- Internal public audit departments within public entities.

In Romania, (Stanciu & Seria, 2019) concluded that the state of internal public audit in Romania still requires significant improvements to strengthen its role and increase its visibility. Internal public audit has a short history in Romania, and public managers' perception of the auditors' role is in many cases incorrect. As proof is non-compliance with the provisions of Law 672/2002 which, in art. 9 letter a, obliges the heads of public entities to organize audit activity within the entity or, where the activity is organized, prohibits the use of auditors in other organizational activities (with the exception of audit); most public sector leaders comply only formally and, in practice, use internal auditors for other organizational activities.

Furthermore, according to Drăgan (2018), regardless of how the subject is treated, internal auditors must have the courage to address issues that are far from being considered delicate or difficult to approach. It is preferable for the topic addressed in internal audit missions to exceed, in a constructive sense for the organization, the requirements imposed by Law 672/2002, regarding internal public audit, art. 3, (2), "Scope of internal public audit". In his opinion, the provisions of art. 3, par. 2 of the mentioned law cannot be interpreted restrictively.

4.2.Audit internal in the public sector (Poland)

Throughout the 1990s, Poland a implemented audit practice in the financial sector. In 2002, the European Union a mandated the use of internal audit in all sectors in Poland, both public and private. (Elżbieta Izabela, 2019)

The Minister of Finance issued a strategy for internal audit in the public sector. In accordance with Article 63 of Communicate no. 11 of the Minister of Finance of Poland, issued on June26,2006, the Institute of Internal Auditors (IIA) Poland applies internal audit techniques for:

- Evaluating Treasury control under the supervision of the Minister of Finance.
- Conducting audits to add value and manage managerial risk by establishing organizational governance.
- Performing managerial control of the Ministry of Finance in a structured way and carrying out a variety of tasks, such as legal activities, consultancy, and actions related to ensuring audit control.

Internal audit can involve several stages at the management level, including leadership and control within organizations, as well as monitoring risk management procedures. It is important to maintain the effectiveness of the guidance and assistance provided by internal audit when supporting the organization in achieving its objectives. The organizational structure ensures that directors of certain departments, as well as other directors whose activities are evaluated by internal auditors, remain separate from them (Wałęsa, 2022).

A survey study conducted in Poland by Lena Grzesiak, 2021, examined companies' awareness of their inability to fully understand the effectiveness of internal audit. The researcher developed a questionnaire to assess the effectiveness of internal audit among managers and auditors. Her study showed that the expectation gap affected internal audit, and the perception serves as a useful basis for further research in this area.

Structure of the business entity develops solutions for improving operations by evaluating audit objectives from the perspective of utility and efficiency. Another aspect of this type of audit is the analysis of the organization's internal control system. Operational audit provides the framework for applying consulting activities related to the quality of organizational processes, to achieve the highest degree of operational efficiency. It also involves implementing strategic changes, for example, for LEAN processes, a component of the management process that can be standardized in accordance with the organization's planned operations, to adopt improvements aimed at increasing operational efficiency. (Rozwoju, 2017)

4.3. Regulations regarding internal audit in Romania and Poland – comparison

Internal audit includes a variety of activities, including monitoring and ensuring compliance with international audit standards, being carried out at all levels of government, central and local. The regulatory framework in Romania for internal audit is represented by Law no. 672/2002, which applies to the central and local public administration.

Based on table (1), **in Poland**, public internal audit is regulated by the Public Finance approved in 2009.

Table 1: Mapping the legal frameworks of internal audit in Poland

No.	Title of the legal document	Adopted by	Adoption date
1	Act (Law) on Public Finance	Parliament	27 August 2009
2	Work Regulations of the Council of Ministers	Government	29 October 2013
3	Communication No. 23 on Standards of Internal Control for the Public Finance Sector	Ministry of Finance	16 December 2009
4	Regulation of the Minister of Finance on the Audit Committee	Ministry of Finance	29 December 2009
5	Guidelines on the Internal Control Self-Assessment	Ministry of Finance	16 February 2011
6	Guidelines on Planning and Managing Risk	Ministry of Finance	6 December 2012
7	Regulation of the Minister of Finance on Internal Audit and Information on Audit Work and Results	Ministry of Finance	4 September 2015
8	Standards of Internal Audit for the Public Finance Sector (IIA Standards translated and adopted)	Ministry of Finance	12 December 2016
9	Template for Information on the Performance of Internal Audit Tasks	Ministry of Finance	7 November 2017

Source: Ministry of Finance, Poland, 2023; OECD, 2023.

Public Finance Law approved in 2009 includes: audit principles internal audit (Article 273), obligations (Article 274), objectives (Article 272), the fulfillment of internal audit tasks (Articles 275, 283 and 285), the internal audit unit, as well as the auditors (Articles 277, 286 and 291), the independence of the internal audit unit (Articles 280, 281, 282 and 287), the independence of the audit committee (Articles 288, 289 and 290), as well as the coordination function of the Ministry of Finance (Articles 292, 293, 294, 295 and 296).

By presenting the relevant requirements and purpose of internal control, the Public Finance Law (Article 68) also establishes an applicable basis for internal control of institutions in the public finance sector in Poland:

- Compliance of activities with law and internal procedures,
- Efficiency and effectiveness of operations,
- Reliability of reports,
- Protection of assets,

- Attention and commitment to the values of moral conduct,
- Efficiency and effectiveness of information flow,
- Risk management

In Poland, not all organizations in the public finance sector are obliged to carry out internal audit, even if all must implement internal control. Only 19% of all national budgetary institutions have an internal audit function, and 18% have been audited in the last five years, according to an analysis of Principle 10 in Poland. The internal audit charter, as well as regulations (known as the 'audit universe'), specify the public organizations that fall under the internal audit mandate. These entities, processes, systems, and activities that can be legally audited represent a variety of possible audit activities that the internal audit function can perform.

In Poland, performing internal audit is an obligation for entities specified in Article 274 of the Public Finance Law – internal audit must be carried out in:

- Chancellery of the Prime Minister, ministries, provincial offices, tax administration chambers.
- Social Insurance Institution, including the funds it manages.
- Social Insurance Fund for Agriculture, including funds managed by the President of the Social Insurance Fund for Agriculture.
- National Health Fund.
- National Real Estate Resource, mentioned in the Law of 20 July 2017 on the National Real Estate Resource (Official Journal of 2025, item 834).
- State budgetary units, if the sum of revenues or expenditures included in the financial plan of the budgetary unit exceeded PLN 40,000 thousand.
- Public universities, if the sum of revenues or costs included in the material and financial plan exceeded PLN 40,000 thousand.
- independent public healthcare units that were not established by local administrative units, if the sum of revenues or expenditure included in the financial plan exceeded PLN 40,000 thousand.
- Executive agencies, if the sum of revenue or expenditure included in the financial plan exceeded 40 million PLN.
- Special state funds, if the amount of income or expenditure included in the financial plan exceeded PLN 40,000 thousand.
- An internal audit is carried out in local government units if the amount of income and allocations or the amount of expenditure and allocations specified in the budget decision of the local government unit exceeds PLN 40,000 thousand.
- Internal audit is also carried out in entities in the public finance sector whose managers decide to carry out an internal audit.
- Internal audits are also carried out in units within the department designated by the minister responsible for the department. When designating the responsible unit, the minister specifies the deadline for starting the internal audit.
- In a local government unit, the tasks assigned to the head of the unit related to the internal audit are performed by the head of the commune, the mayor of the city, the president of the city and the chairman of the board of directors of the local government unit.

Article 9 of the Public Finance Act states that commercial companies and research institutes are not part of the public finance sector, as are institutions, banks and commercial law firms that are part of the Łukasiewicz Research Network.

There are over 2,600 central and local public organizations in Poland, with approximately 2,500 internal auditors. According to Article 274 of the Public Finance Act, the exact and up-to-date number of central government institutions that are obliged to perform internal audit functions is not determined (a comprehensive list of such entities has been drawn up). However, except for local government authorities and those with independent budgets (such as the Chancellery of the Sejm, the

Court of Auditors and courts), the Ministry of Finance is tasked with assessing internal audits, according to Article 292 of the Public Finance Act. It stipulates that the central harmonization function of the Ministry of Finance shall prepare an annual benchmarking report based on "data on the performance of internal audit tasks".

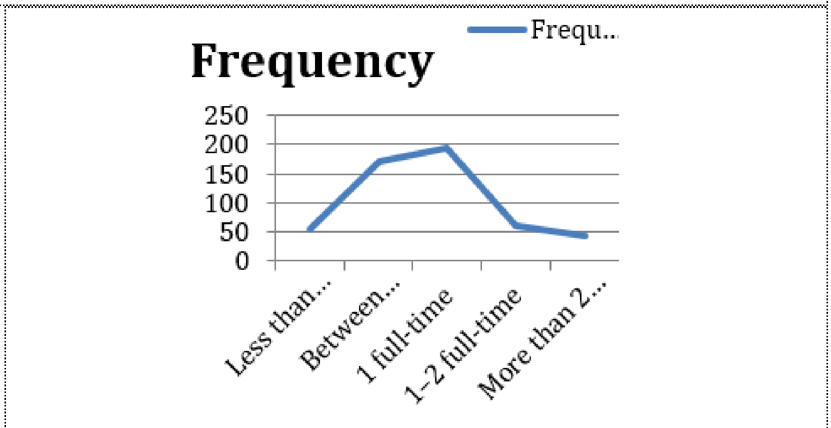
However, this report does not consider an assessment as such, which should be carried out based on central assessment standards that generate the necessary conclusions. Based on the annual internal audit reports, the central harmonization function carried out assessments of the internal audit function in central government institutions during the period 2014–2017.

In 2022, the benchmarking report for internal audit was carried out by the central harmonization function, using data obtained from 582 departments of the government administration. The central government administration consists of ministries, executive agencies, state-owned hospitals, universities, funds, courts and various other budgetary divisions. Four out of ten of them had budgets of over PLN 200 million, and 6% were institutions with budgets under PLN 25 million. The distribution by number of employees is as follows: 25% of the organizations have 1,200 or more employees, 17% have between 600 and 1,200 employees, 26% have between 300 and 600 employees, and over 30% have less than 300 employees.

Based on figure no.2, shows a total respondent of 523 for the employment with the position of internal audits in Poland. The largest respondents with a frequency of 195 was accounted for full time job with a percentage 37.3, suggesting that this percentage represents stability through the framework for worker at audit job in Poland. Remarkably, the limited number of respondents of 55 for the part-time job was nearly 10.5% as a percentage. Overall, the results shows that a strong consideration for the full-time worker at internal auditing, suggesting that the employee within Poland at audit job is considered work life good and comfortable. (Figure 1).

Figure 1. Internal audit units' size in the central administration in 2021

Working time	Frequency
Less than half-time	55
Between half-time and full time	170
1 full-time	195
1–2 full-time	60
More than 2 full-time	43



Source: own creation based on Poland's Ministry of Finance, 2022

During these discussions, several decision-makers and stakeholders expressed their belief that the PLN 40 million financial threshold for internal audit obligations should be increased. Small businesses are forced to hire a part-time auditor or contract with an external provider to manage internal audit tasks due to insufficient funds to hire a team of internal auditors. This was observed during the small-scale internal review.

Determining the appropriate size of the internal audit unit is a greater challenge for local government entities. These entities vary considerably in size; many are large enough to hire teams of internal auditors, while others are much smaller and cannot afford it. For many small local government entities, the only option for the internal audit function is to use service providers. However, this solution may pose certain challenges.

It is not known how many local government entities actually perform internal audit. This is because the central harmonization function of the Ministry of Finance does not require these entities to submit reports on their audit activity. By the end of 2021, the Ministry of Finance estimated that 72% of all local public administration units were required to carry out internal audit. Each year, the central harmonization function conducts a survey among these entities to assess internal audit practices, but participation in the survey is completely voluntary. The results presented in Table 2 for 2021 provided the following information on the organization of internal audits in local public administration units.

Table 2: The number of local government internal audit units in 2021

Local government units	Part-time	1 full-time	More than 1 full-time
Voivodships	0.0%	13.3%	86.7%
Cities with Counties' rights	12.3%	50.9%	36.8%
Counties	50.0%	45.7%	4.3%
Municipalities (total), including:	68.9%	28.7%	2.4%
City municipalities	54.9%	40.2%	4.9%
City-rural municipalities	69.5%	28.9%	1.6%
Rural municipalities	89.4%	10.6%	0.0%

Source: own creation based on Poland's Ministry of Finance, 2021

In Poland, the legal requirements for holding an auditor position in public administration are stricter than in Romania. Thus, a public auditor in Poland must meet the following conditions:

a) holds one of the following certificates: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), Association of Chartered Certified Accountants (ACCA), Certified Fraud Examiner (CFE), Certification in Control Self-Assessment (CCSA), Certified Financial Services Auditor (CFSA) or Chartered Financial Analyst (CFA), or

b) passed, in the years 2003-2006, the examination for internal auditors before the Examination Board appointed by the Minister of Finance, or

c) the qualifications of a statutory auditor, or

d) two years of practice in internal auditing and holds a postgraduate diploma in internal auditing issued by an organizational unit which, at the time of issuing the diploma, was authorized, in accordance with separate acts, to award the academic degree of Doctor of Economics or law.

4.4 Mandatory internal audit Similarities and Differences

The status of the internal audit obligation at the level of local and central public administration differs between the two countries. In Romania, Law no. 672/2002 requires all public organizations to carry out internal public audit, both within central and local government entities, as mentioned in Table 3. In Poland, the Law on Statutory Auditors and Public Supervision 2009/138, provides for the mandatory conduct of internal audit for insurance and financial institutions. In 2013, new regulations for investment fund entities required the establishment of audit committees. However, some organizations have voluntarily adopted internal controls, such as the case of private enterprises that did not have a legal obligation to certify in 2009 (Elżbieta, 2019).

Table 3: Internal auditing regulations

	Romania	Poland
Regulatory foundation	Act nr.672/2002	Act nr. 63/2006
Structure	Centralized	Decentralized
Internal audit obligation	All public organizations (central and local)	All financial and insurance firms and limited to private firms

Source: own creation based on literature review

<u>Similarities regarding Internal Public Audit Regulations for Romania and Poland</u>

- Complies with the International Standards on Auditing (IIA) and the Code of Ethics.
- Internal auditors are independent and report directly to the head of the entity.
- There is the same methodology for carrying out internal public audit missions.

Both countries have external audit structures (the Court of Accounts of Romania and the Supreme Audit Office of the Republic of Poland) that report directly to the Parliament and exercise 3 types of missions:

- Financial audit.
- Regularity/compliance audit
- Performance audit

<u>Differences in Internal Public Audit Regulations for Romania and Poland</u>

The major difference between the two systems lies in the degree of centralization of harmonization and regulation. Romania has a centralized structure through U.C.A.A.P.I. which develops norms and approves the heads of audit structures; Poland has a decentralized structure based on internal reporting, the decision-maker being the head of the central or local authority.

	Romania	Poland
Regulatory foundation	Act nr.672/2002	Act nr. 63/2006
Structure	Centralized	Decentralized
Internal audit obligation	All public organizations (central and local)	All financial and insurance firms and limited to private firms

5. Conclusions and limitations

This study explores the system of uniformity employed in the domain of public internal audits for Romania and Poland; after twenty years of membership in the European Union, with ensuring the role of objectivity as an efficient instrument.

Through reviewing the literature, internal audit within the public sector between those countries has substantial diversity in policy setting from the Local (municipal), and regional governmental levels. For example, in Romania, internal audit is more oriented and centralized at the ministry of finance for the public sector. Whenever, within the Poland case, the internal audit was decentralized and developed within each ministry, and a ministry ought to contemplate creating an internal audit department and system. (Public Finance Act, 274,2009)

We reached similar conclusions, which stated that both countries followed the International Internal Auditing Standard (IIA).

Finally, this study has some limitations, largely due to its emphasis on existing literature and theoretical frameworks. It would be beneficial for academics to conduct empirical studies of internal auditing practices. Despite the growing body of research on internal audit and its relation to corporate governance, we propose that future studies should focus on creating internal audit guidelines for government entities within European nations to improve the subject.

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