

Performance Audit of Public Entities. The Romanian Ombudsman Case

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Abstract: *In the private sector, companies have their own systems to assess whether the activities are being carried out efficiently, and the managers are the ones who monitor the performance of the business on a monthly basis. However, public sector auditing is much more complicated because it is made on public money and audit findings can determine decisions that affect the public interest. It is precisely for this reason that improving the performance of the public audit process is very important. In most countries, the performance audit of the governmental activities are carried out by federal or state-level external auditing bodies. Performance audits may also be done by internal auditors who are employees of the audited entity. The paper comprises an in-depth research applied on the Romanian Ombudsman (RO), a public authority, autonomous and independent of any other public authority that aims to protect the rights and liberties of the individuals in their relations with the public authorities. The in-depth investigation reveals the importance of practicing performance auditing in the public environment, through a qualitative-quantitative type of research, and the methods to be applied are the survey and the interview. Performance audit significantly supports management, resulting both from respondents' answers, as well as from the analysis of the performance indicators. The findings of this paper focus more on a presentation of quantitative indicators and less of qualitative indicators that can assess aspects such as the relationship with the regional and central authorities, the impact of mass media activity of the Ombudsman, the degree of satisfaction of stakeholders such as other public institutions, petitioners, external collaborators, etc.*

Keywords: *public audit; performance; audit guidance; benefit; public sector.*

Introduction

An empirical analysis was undergone, based on the case study methodology. The aims and approaches of the current paper are intended to highlight the inherent tensions and resilience associated with the role of public audit. This work provides a more comprehensive approach to auditing adoption and development in the Romanian public sector organizations than the previous literature and emphasizes the relevance of the interaction between contemporary actors' incorporation into professional systems and the focal social system, as a relevant source of variation practice. In this respect, the RO case for which we develop the case study, can contribute to past studies of variations in practice in Europe and in the rest of the countries.

The main objective of our paper is to prove that the performance audit supports the management to a large extent, and the existence and efficient use of performance indicators specific to this type of audit leads to an improvement in management quality, allow measurement and evaluation of resource performance and utilization, so that the results obtained are much better for the public benefit. As it is known from the study of other papers and authors (Arena & Jeppesen, 2016, pp.319-345), the variation in practices applied in public audit determines "tensions associated with the changing role of IA".

From the literature review we have done, we have come to the conclusion drawn from the author's book Brusca et.al (2016), that provides a systematic overview in fourteen European countries. This paper helps standardize practices in public accounting and auditing across Europe. Moreover, the results of the specialists' researches (Gustavson & Sundström, 2018) show that good auditing has a positive effect upon the national levels of public sector corruption.

Beyond all these conclusions we have reached by studying the existing literature, we turn to the main subject of our work, namely the performance audit. Performance audit is and will always be an essential instrument for an efficient management, which it brings value and supports the management in maintaining an efficient and effective internal control, by assessing the reliability of the information, the effectiveness and the efficiency of the operations as shown Gheorghiu (2012, p.161). Chirobo (2009) finds that nowadays, internal auditing has assumed a strategic dimension that underscores why it has become an essential component of the public sector governance and of the financial management reforms, in many developing countries.

The effectiveness of the performance audit may be reached only if the system is strongly constituted and relies, as Asare states (2008, p.22), on the three pillars that support it. These pillars are: Risk Management, Control and Governance, as shown in the illustration in the Figure 1 below.



Figure 1. Internal audit main pillars
(Asare, 2008, p.22)

According to Baltaci and Yilmaz (2006, p.15), the effort to reform a fiscal system should include internal control and audit, due to the crucial role they play in enhancing the accountability and effectiveness. Control structures and the accountability framework covers a broader spectrum of the Public Financial Management issues, as shown in the Figure 2 below, which comprises strategic planning (including budgeting), managerial activities (procurement, public debt and asset management), accounting and reporting, internal and external audit and also legislative oversight. According to Szymanski (2007, p. 8), “control systems play an important role in enhancing the accountability and transparency of a public procurement system and hence in detecting and preventing corruption”.

The management control in the public sector includes all the policies and procedures put in place by a government and the management of the public sector entities, aimed to promote accountability of resources. For this reason, we suggested in the previous image that the Control pillar is the most important one, playing a central role. This does not mean that the pillar or component

Risk Management is not same important. It is indeed, as a prudent management of all risks (and firstly, of the financial ones) is a must in each and every single stage of the process lifecycle, as we see in the Figure 2, below. Treapăt (2011, p.121) states that a strong control, when it comes to the effectiveness of the risk prevention measures, begins from the first actions of strategic projection of the process steps, starting with budgeting, execution, reporting, external auditing, legal oversight and so on, the process continues in the upcoming fiscal year.

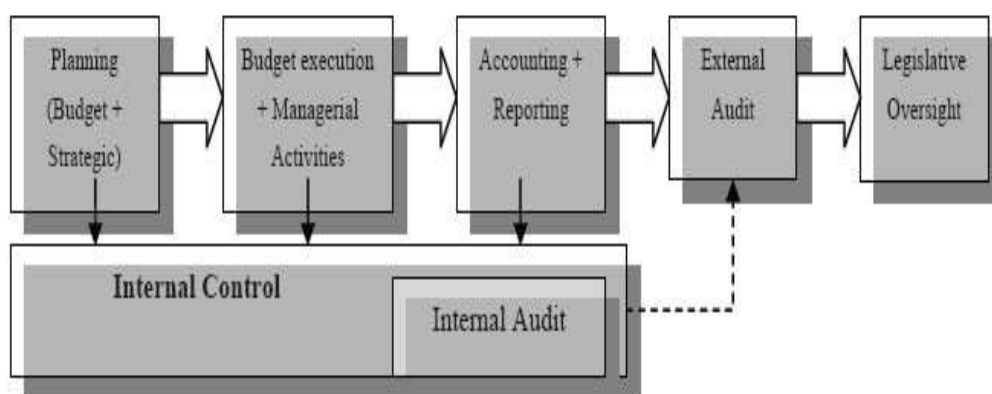


Figure 2. Process steps that apply to public sector financial management (Baltaci & Yilmaz, 2006, p.11)

It is well-known that internal audit adds value through improving the control and monitoring the environment within organizations for detecting fraud (Coram et al. 2007, p. 1). A system based on a clear governance, easy to understand and to apply, with well-structured rules and laws, represents an effective and efficient system, the way that every developed country is interested to have. Griffiths (2006, p.4) considered that "the internal audit grants an independent and objective assurance for the management of an organization" and also believes that the risks within the financial systems may be attenuated to an acceptable level if the public audit comes with reports, where there is not sufficient control and reporting.

Approaching the audit of performance through effectiveness

As the criteria of performance assessment have developed, it is important to consider the aspects of economy, efficiency and effectiveness, by respecting the „3E" principle. (Buang, 2018). This is measured as follows:

$$\text{Effectiveness} = \text{Achieved Results} / \text{Forecasted Results} \quad (\text{Eq.1})$$

The current paper was conceived and elaborated as a case study of RO Institution in Romania, which is a Romanian State Central Institution, a public institution that is autonomous and independent in relation with any other public authority and has in scope defending the rights and liberties of the individuals against the public institutions. In other countries it is known under other names, such as: parliamentary commissioner, people's defender, public mediator, parliamentary prosecutor. Its existence is the basis of a democratic society and considering the previous activity of RO, it proves itself to be a success, getting materialized in a modern institution (Cristea & Tudoraşcu, 2019).

For solving the problems ahead it, RO is entitled to demand to the concerned public administration to take the necessary measures to protect the individuals' rights and liberties and to notify the superiors about the absence of official reaction. Also, RO may develop surveys or issue recommendations (Popescu, 2016). RO Institution was one of the new international structures, created by the Constitution in 1991. The institution was established by the Law no. 35/1997 regarding the organization and functioning of the RO Institution.

Establishing the performance objectives

The objectives of the performance auditing are established by law, and they must fulfill certain criteria for a good measurement and assessment. Thus, the objectives must be relevant, assumable, well defined, in due time, trustable, comparable and verifiable.

By using the well-established objectives, the auditors will have a clear image of the whole, regarding the performance measurement, this way succeeding in offering a clear and precise analysis upon the entities, with the necessary recommendations. These objectives refer to analyzing the performances of the

programs, of the organizations, policies and of the management. A permanent monitoring of all effective or potential risks that can affect the efficiency of the audit system remains though the most important objective, states Treapăt (2018, p.46).

The stages of the performance auditing and the performance indicators

Being a complex process, the performance auditing involves the following stages: strategic planning, preparing and doing the audit mission, writing the audit report, conciliation with the audited entity, transmitting the report to the legislative power. The necessity of monitoring the process of performance auditing is vital for an efficient management and for an increased level of performance.

Abăluță (2004) created a series of performance indicators that can be used such as the management of the fixed direction, utility and efficiency, productivity, working environment, accessibility, quality, the range of services, opportunity, costs, monitoring but also the assessment of the activities. The management of performance is a continuous process that has an essential component - the performance measurement - fact that involves identifying, following and communicating the results concerning the performance, against a set of performance indicators. Based on the assessment results, corrective measures are established for thus having the certainty that the targeted results are achieved, granting a feedback that is an essential aspect for improving the process of establishing the decisions at all levels: strategic, operational or individual.

We acknowledged from practice that the most frequently used performance monitoring indicators for the activity of internal auditing are: the degree of achievement of the internal auditing plan, the degree of implementation of the issued recommendations, the number of accepted recommendations from total number of issued recommendations, the number of deviations from the ethics code, the percentage of ad hoc missions in the total number of performed missions, the number of endorsed recommendations, and finally, the total number of auditing reports.

The methodology of research and of the case study analysis

Scope, objectives, assumptions

The scope of this research is to analyze the practice of the performance auditing in a public organization, for an economical, efficient and effective management of the resources.

For having a clear response to this scope, the following general objective was formulated:

GO.1: A better management of the public welfare by identifying the most suitable performance indicators for the performance audit process.

For making sure that the best prerequisites are being kept for reaching the general objective, the research methodology requires splitting the general objective into a couple of specific objectives, as follows:

SO.1: Assessing the way the activities are developed for identifying and diminishing the waste;

SO.2: Enhancing the best and the most effective practices in the public entities by analyzing the most relevant performance indicators.

To develop the research by using a combination of methods, the case study based on the analysis made upon the statistical data published on the site of the institution (www.avp.ro) and the survey concerning the performance auditing inside the RO Public Institution. The research tool was built by a combination of methods, namely the analysis of the statistical data published on the site of the institution and the conclusions of the valid responses of the survey.

According to the scientific methodology, the stages of a survey are the followings:

S1: Sampling;

S2: Developing the interview and the survey;

S3: The analysis and the interpretation of the obtained results;

S4: Conclusions/Recommendations.

The assumptions of the research

The performance audit supports the management of the audited entities, the efficient use of performance indicators that are specific to this type of audit leads to an improvement of the management quality. It allows the measurement and the evaluation of performance in the use of resources, so it proves whether the obtained results are significantly better for the public benefit.

The quantitative and qualitative indicators represent the performance indicators, being paired with the entity's objectives. A performance indicator is to be fixed for every general objective, but also for the specific objectives. Very interesting for this case study is the fact that the law itself sets the objectives. According to the art. 1 in the Law no. 35/1997, regarding the organization and functioning of the RO institution, the determining objective, related to the scope of the entity, is "defending the rights and liberties of the citizens in relation with the public authorities", while the specific objectives are "following the legal settlement of the received requests, the termination of the citizens' rights and liberties trespassing, repositioning the petitioner in his or her rights and repairing the losses".

The investigated sample

For accomplishing the scope of the current research, in November 2018, were developed two surveys addressed to the RO's employees, aiming to determine the factors that may bring a performance plus for the activities of the institution and, at the same time, to improve the working conditions, keeping in mind the employees' assessments.

The first survey was addressed to the personnel involved in the main activity of the institution, starting with the areas of activity, field offices, the central and local structure of the Torture Prevention field, the Constitutional Litigations Department, Appeal in the Interest of Law, Administrative and Legal Court, Legislative Acts Analysis, Foreign Relations and Communication. The second survey was addressed to the staff in the Financial, Payroll and Human Resources Office and in the Administration Office (support activities of the institution). The survey was anonymous, the respondents being free to express their opinions.

The achieved results in the research of the Romanian Ombudsman (RO) case study

The survey results can be considered good, since they counted 44 valid answers, which represents statistically 1/3 of the total number of employees. From the point of view of the relevance of the answers, the survey result is considered excellent, because the experience and seniority of the respondents is very good. Most of the respondents have a seniority of 10-15 years (53%), followed by the ones with a seniority of more than 15 years (36%), the remaining 11% have a seniority of up to 10 years, and consequently, we can consider the answers to be relevant, as coming from people with sufficient experience, able to knowingly express their views on the issue of performance within the RO Institution.

The analysis of the received responses permitted, in a first phase, an interpretation upon the aspects related to the performance indicators to be done. What are the performance indicators used for the economic aspects, how do they help in achieving the objectives, which are the performance indicators used for measuring the efficiency and the effectiveness and how do they help in the tasks accomplishment?

Having in view all these indicators, the performance of the RO Institution was evaluated considering the annual reports of the last 3 years. Also, conclusions about the performance of the activity, as seen by the employees, have been drawn.

For the RO Institution, a performance indicator of a high importance is the one focusing on the economic aspects, more precisely the cost of one activity at the level of the institution or of the department that is subject to analysis. This cost was calculated considering the data in the last three years.

In 2016, there were developed a total number of 36.015 activities. The number of activities consists of 12.519 petitions, 13.699 audiences, 7.770 phone calls, 5 non-constitutionality exceptions directly raised, 194 inquisitions, 200 intimations, 44 recommendations directly issued by RO, 1.493 points of view

expressed at the request of the Constitutional Court, 2 actions in the administrative court, 3 appeals in the interest of law, 1 special report and 85 visits paid by the jurisdiction in charge with the prevention of torture in the detention places. As revealed by the data in these reports of the RO Institution, the consumed budget until 31.12.2016 was of 13.819.919 RON, resulting an average cost of 383 RON per activity, after distributing the consumed budget upon the total number of activities. We state that, the same calculation modality will be applied also for the years 2017 and 2018, but for reasons of saving publishing space, we will announce the final results only.

Economical Aspect= Cost/Activity (Eq. 2)

Cost/Activity = Consumed Budget/Number of Activities (Eq. 3)

By applying the above exposed equation for the year 2016, there resulted the amount of 13.819.191 RON/ 36.015 activities, namely 383 RON/activity.

By a similar calculation, applied for the year 2017, we obtained an average cost of 457 RON/activity.

For the year 2018, there resulted an average cost of 567 RON/ activity.

From the presented calculations, with every analyzed year the cost per activity increased from 383 RON in 2016, to 457 RON in 2017, meaning an increase with 74 RON per activity, and to 567 RON in 2018, thus resulting an increase with 110 RON per activity in comparison with the previous year and with 184 RON compared to the year 2016. These increases of the costs per activity registered in the last three years, are mainly caused by the salary raises that were granted within the audited period. In future, a solution for reducing certain expenses, such as the administrative ones can be considered, but also having in view the complexity of the activities, these being quite different.

For determining the efficiency, the degree of implementation of the budget execution (BE) must be considered. The indicator is calculated having in view two main components: the total consumed budgetary credits (cbc) and the total budgetary credits approved (cba).

Further on, other essential indicators were analysed: the Budget Execution (for the Annual Program of Public Acquisitions) (BE) in the Table 1 and the Degree of the Staff Costs Accomplishment - the Staff Costs (SC) in the Table 2.

BE is calculated considering two components: at numerator we have the consumed budgetary credits intended for public acquisitions of goods and services (column 1 in the Table 1) while at denominator we have the approved budgetary credits intended for public acquisitions of goods and services (column 2 in the Table 1).

Table 1. The degree of accomplishment of the annual program of public acquisitions in the audited period

Year	Cbc (RON)	Cba (RON)	Budget Execution (BE)
2016	1.736.725	1.865.000	93%
2017	1.420.359	1.501.000	94%
2018	3278503	3365000	97%

Source: own processing by the information in the RO Institution's reports, for the years 2016, 2017 and 2018, for the section human, material and budget resources

We notice that the values are constant in the first two years subject to analysis, following that, in the third year, 2018 respectively, EB to have a value with 3 b.p. higher than in 2017 and with 4 b.p. higher compared to 2016, this result meaning a better degree of accomplishment of the annual program of public acquisitions.

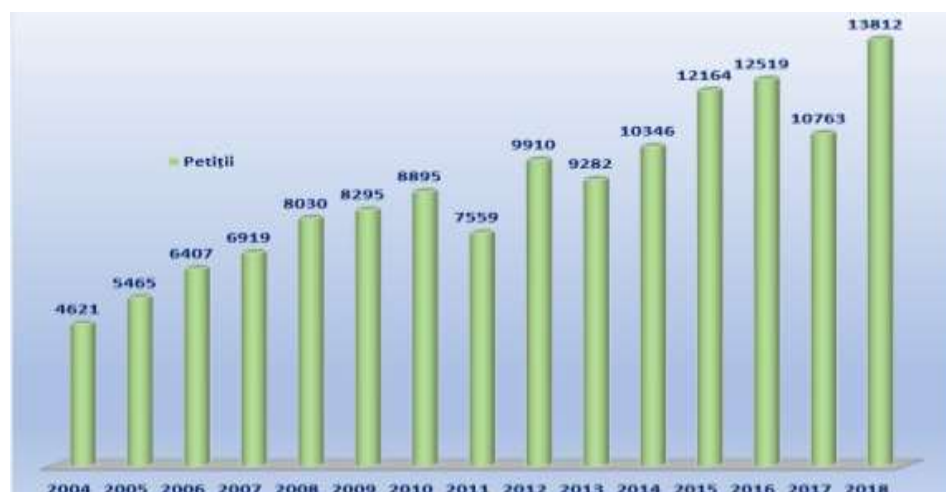
The indicator Staff Costs (SC) represents the degree of the staff costs accomplishment. This is calculated considering two components: the total approved budgetary credits for staff costs (column 1 in the Table 2) and the total consumed budgetary credits for staff costs (column 2 in the Table 2).

Table 2. The Degree of the Staff Costs Accomplishment in the Audited Period

Year	acs (RON)	bcs (RON)	SC (%)
2016	12.128.000	12.073.749	99,5
2017	12.860.000	12.831.421	99,7
2018	14.614.000	14.508.828	100

Source: own processing by the information in the RO Institution's reports, for the years 2016, 2017 and 2018, for the section human, material and budget resources

Another relevant indicator for defining the performance is represented by the number of petitions that were analysed within a larger time interval, of 15 years, as it can be seen in the Figure 2, below.

**Figure 2.** The Evolution of the Petitions Number, in Time

(The Annual Report of the RO Institution for the year 2018, Retrieved from http://www.avp.ro/rapoarte-anuale/raport_2018_avp.pdf, accessed on 10.07.2019)

In the audited period, the number of petitions registered an increase between 2004 and 2010, then variations, peaking in 2018 - when it was the highest (13.812 petitions, number that reflects the trust citizens have in addressing RO Institution in written), even if from a demographic point of view, the population of Romania is decreasing. While the indicators that we have determined up to this point in our case study are mainly of a quantitative nature, the analysis to follow is predominantly of a qualitative nature.

By looking into the results, we deduced that, there are the following aspects that mainly have an impact upon the performance of the organizational structure, aspects obtained based on the ranking of the criteria, subject to auditing: the quality of communication inside the organizational structure and among the organizational structures, the system of procedures, the continuous professional training process, the planning, the tasks assignment and distribution having in view the priorities in the objectives achievement considering the human resources, the financial and the logistic ones and also the available time (the Time Management).

Table 3. The Qualitative Criteria that Generate the Impact upon the Performance of the Organizational Structure

The qualitative criteria that generate the impact upon the performance of the organizational structure	Ranking	Obtained Percentage in the survey (%)
The communication inside the organizational structure	1	29
The system of internal operational procedures, including also the circuit of the documents and information inside the institution	2	16
The communication among the organizational structures	3	10

The process of continuous professional training of the employees in the organizational structure where one activates (courses, seminars, periodic meetings, conferences, individual study), including the learning process by exchanging professional experience	4	9
Planning, tasks distributing, having in view the priorities in objectives achievement, considering the human, financial and logistic resources and also the available time (the Time Management)	5	8
Result orientation by a periodic consultation about the stakeholders needs (feedback from the petitioners, inmates, minors, other institutions, etc.)	6	7
Mass-media promotion	7	6
Endowment with IT equipment and software	8	5
Access to sources of information in the professional field (books, magazines, casuistry, other materials)	9	4
The modality of dealing with the conflicts, improving the interpersonal relations, stimulating the team spirit	10	3
The cooperation with external collaborators (NGOs, medical doctors, psychologists, etc.)	11	2
The process of yearly professional assessment of the employees	12	1

Source: Table created by the authors based on the survey with the employees upon the performance of the RO institution

We consciously assume that the present paper focused more on a presentation of the quantitative indicators, the internal auditing, lacking other qualitative indicators than the ones in the Table 3, to be able to assess aspects such as the relation with the regional and central authorities, the impact of the mass-media activity upon the RO Institution, the satisfaction degree of the concerned parties.

Conclusions and managerial actions

This research has shown the positive effect that performance auditing has upon a public entity, but above all, it shows how performance auditing can be viewed as an extension, as a management tool, that correctly applied can lead to an efficient use of public resources. The objectives of this study were reached and the hypotheses were validated.

The performance auditing supports the management to a great extent, fact resulted from both the responses of the interviewed persons and also from the analysis of the specific performance indicators. Practicing this type of auditing leads to an improvement of the management quality, allows measuring and assessing the performance and the using of resources, so that the obtained results to be beneficial. There is no reason for which the assumptions of the research would not apply to any other public institution.

For accomplishing a continuous improvement of the organizations in time, that can be achieved by establishing a referential organization - as an example of best practice and for comparing the internal activities or operations with the organization's taken as reference. Thus, we aim identifying the best internal activities or operations in the same category. The research developed through our case study led us to a conclusion that other authors (Dascălu & Marcu, 2016, p.464) also embraced and namely that, granting the success in implementing a performance management system implies covering several key areas. These success-granting key areas are: training and education, data quality and accurate reporting, the trust in management team and the user's satisfaction, the personnel's orientation towards efficiency, the increasing role of the Data Quality department and communication for a continuous quality improvement.

We consider that Romania should also focus on expanding the area of control over the self-government bodies, as shown Stašová (2019, pp.1-18), the way that other countries in the same geographical area and with a similar economic development to Romania, have been doing.

As important managerial actions for the future, we consider that the implementation of a performance management system is a must, fact that assumes implementing measures of "change management" type, able to generate significant changes inside the institution. The migration towards the improved system by

implementing the change must be carefully and thoughtfully developed, for preserving the existing assets and after that, for integrating the new components, within the planned time interval.

Approaching the complexity of the issue generated by the management of performance aspect would be easier to be done in the presence of a knowledge management focused on the performance improvement. This is why, a basic training in the field is necessary to be provided for the executive staff and a top education, by running through the newest expertise in the field, for the management and specialists' team.

Thus, it is possible to draw a final conclusion, as in the course of internal control, during the internal audit of the public sector risk, it is important to note that the areas where errors can occur should be treated quite differently than in the private sector. As Safina (2018, pp.151-157) shown these differences of treatment are necessary due to the organizational differences in the activities of the public sector, which include the accumulation and the management of the financial means belonging to the public society.

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