

## Assessment of Adequate Use of Public Funds and Ensuring Institutional Performance

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### Abstract

*In this paper I intend to present the Supreme Audit Institution's involvement efforts, through specific mechanisms, for the proper use of public resources at the level of public administration entities. Through the use of qualitative methods of document analysis, in conjunction with the descriptive case study, we identified the link between the specific aspects of the study unit and the advanced theory, providing an overview of the evolution of auditing entities in Romania, in the period 2015-2020, to understand how external public audit contributes to respect the principles of efficiency, effectiveness and economicity in the use of public funds and to ensure institutional performance.*

*The results of the research highlight the need to improve the audit system in the public administration of Romania, in order to impact good financial management at the level of public entities, by properly applying the principles of economicity, effectiveness and efficiency in the use of public funds and in the management of public assets, a conclusion supported by audit reports, documents and regulations published by competent bodies.*

**Key words:** efficiency, economy, effectiveness, external audit

**J.E.L. classification:** H83

### 1. Introduction

The paper analyses the specific mechanisms of performance verification at the level of the public administration entities of Romania, in accordance with the international audit standards, respectively with the legal and procedural framework approved at national level. In order to reflect the implementation of the performance verification mechanisms, the research strategy used is based on the descriptive case study applied to the Supreme Audit Institution of Romania, as to identify the connection between the specific aspects of the study unit and advanced theory, providing an overview of the evolution of public administration entity auditing in 2015-2020, in order to understand how the external public audit contributes to the application of the principles of efficiency, effectiveness and economicity in the use of funds public and ensuring institutional performance.

The role of the external public audit in improving the performance of the public sector can be understood through a summary presentation of the evolution of the external public audit, namely the transformations based on legal norms, regarding the types of audit, based on international standards specific to the Supreme Audit Institutions. The case study, which represents a retrospective of the results of the auditing of the public administration entities, with a focus on the modern elements in the field, from 2015-2020, will constitute a theoretical basis for understanding the applicable legal and procedural framework and performance verification mechanisms at the level of public administration entities of Romania.

By using the qualitative method of document analysis, we have obtained data and information from available reports, strategies, regulations and official documents in archives and databases of public institutions and international bodies.

Following the analysis carried out, I argue that there is an important contribution of the external public audit to the observance of the principles of efficiency, economicity and effectiveness in the use of public funds and ensuring institutional performance at the level of administrative entities public. The conclusion follows an analysis, validated by the results of audit reports carried out by the Court of Auditors of Romania, during the period 2015-2020, which answers the question: how does the external public audit contribute to compliance with the principles of efficiency, effectiveness and economicity in the use of public funds, and, respectively, to ensure institutional performance in the public sector?

The results of the research highlight the need to improve the audit system in the public administration of Romania, in order to impact good financial management at the level of public entities, by properly applying the principles of economicity, effectiveness and efficiency in the use of public funds and in the management of assets.

## **2. Theoretical background**

In line with European policies, the International Organization of Supreme Audit Institutions (INTOSAI), an “autonomous, independent, and non-political” entity (Home - INTOSAI, 2021), founded in 1953, with “special advisory” at the United Nations Economic and Social Council (ECOSOC) (Home - INTOSAI, 2021), supports the Supreme Audit Authorities (SAIs), cooperation and improvement of institutional performance, with the aim of promoting good national governance (Members, 2021). INTOSAI's important role as a “key participant in governance issues and standardization body for external audit” is (Dodaro, 2014) also reflected in the Strategic Plan 2017—2022 (Strategic Plan of INTOSAI 2017–2022, 2016).

At European level, through annual meetings organized by the Contact Committee of the European Union (CC), there is cooperation between the Supreme Audit Institutions (SAIs) and the European Court of Auditors (ECA), which, according to Article 287 of the Treaty, aims to “verify all the revenue and expenditure accounts of the Union” (Tratatul privind funcționarea Uniunii Europene (TFUE), 2012), as well as the role of “independent guardian of the financial interests of citizens of the Union” (Supreme Audit Institutions | EUROPEAN COURT OF AUDITORS, 2021). Cooperation between the European Court of Auditors (ECA) and the SAI is carried out “in the spirit of mutual trust and in conditions of independence” (Amsterdam Treaty, 1999), and is further supported by the Treaty of Nice (Nisa Treaty, 2003).

The European Organization of the Supreme Audit Institutions (EUROSAI), which celebrates its 30th anniversary in 2020, is one of the regional groups of INTOSAI, which aims to “promote professional cooperation” and “study of public sector audit” (Obiectivele EUROSAI, 2021). INTOSAI, members of INTOSAI who share the use of French language and the values of Francophonie met in the AISCUF Association, created in 1994, an active member of the International Organization of Francophonie (OIF) (Supreme Audit Institutions | EUROPEAN COURT OF AUDITORS, 2021).

Almost every Supreme Audit Institution in the world is a member of the International Organization of Supreme Audit Institutions (INTOSAI), which is working on establishing and disseminating international standards and good practice (Members, 2021).

The Supreme Audit Authorities have jurisdiction, established at national level by fundamental law, to carry out the external public audit, being considered “an important player in a country's chain of accountability”(External Audit – Supreme Audit Institutions - OECD, 2020). Due to the “supervisory role in the proper use of public resources and ensuring accountability” (Pitulice & Ștefănescu, 2021), the Supreme Audit Institutions make a key contribution to reform the public sector, providing “an analysis to the legislative and executive powers”. independent on the management of public finances, as well as the implementation of public policies” (Pitulice & Ștefănescu, 2021).

The Supreme Audit Institutions, by their very formation and functioning as independent entities, are part of the system established to ensure the fundamental rights of citizens and the exercise of power in the rule of law be respected. The external public audit is the means by which, independently, it is established whether, by the act of organizing the exercise of the law and actually exercising it by the public administration authorities and institutions, the principles of legality, regularity,

efficiency, efficiency and economicity in the provision, administration, management, coordination and control actions, carried out within the limits of the powers established by law, are respected (Bălan, 1998). Many authors stressed the importance of SAIs for the public sector due to their role of “overseeing the proper use of public resources and in ensuring accountability” (Bonollo, 2019).

Reporting the financial performance of public administration authorities and institutions is subject to the external public audit, which states how the principles of legality, efficiency, economicity and effectiveness reflect in their work. Also, the Supreme Audit Institutions “have the capacity to increase the responsibility of state authorities towards citizens, both for the resources used and for performance results” (Slobodyanik & Chyzhevska, 2019). The audit activity makes the decision-makers more responsible at the level of the public administration, the external public audit being “an effective means by which the government is responsible for its fiscal and expenditure policies and for their implementation” (Iacub, 2007).

The activity of the Supreme Audit Institutions, embodied in “system audit, compliance and regularity and performance, financial audit being considered a component of those listed” (Bulat, 2017), is important for policy makers, Parliament, society civil, as well as for the general public.

Traditionally, the Supreme Audit Institutions are recognized for verifying budgetary revenue and expenditure in the public system, identifying issues related to the mismanagement of financial resources, as well as contributing to anti-corruption efforts and to identifying fraud phenomena. However, in the new contemporary approach, the Supreme Audit Institutions have surpassed their traditional supervisory role and contribute to improving the national legal framework when they find legislative inaccuracies or shortcomings, as well as to develop more effective public policies.

The external audit takes into consideration a complex issue, analyzing institutional, partner, and professional relationships, systems designed, implemented and monitored, as well as the compliance with the legal framework applicable to specific areas of activity of the public administration authorities and institutions. The specialized literature argues that the Supreme Audit Institutions provide an “independent analysis on the management of public finances, as well as on the implementation of public policies by the public administration, thus contributing to the continuous improvement of the establishing and implementing of public policies” (Jansons & Rivža, 2017).

In Romania, the Supreme Audit Institution — the Court of Accounts, was established in the Constitution, which stipulates in art. 140: ” The Court of Accounts shall exercise control over the formation, administration and use of the financial resources of the state and the public sector” (Romanian Constitution, 2003). The legal framework of organization and operation is approved by Law No. 94/1992. republished, with subsequent amendments and additions, according to which, the Court of Accounts of Romania is the “supreme institution of financial control over the formation, administration and use of financial resources of the state and the public sector”, respectively” represents Romania as the Supreme Audit Institution in the international organizations of these institutions”(LEGE 94 08/09/1992 - Portal Legislativ, 2021). The Court of Auditors of Romania has been a permanent member of INTOSAI and EUROSAI organizations since its establishment in 1992, and since 1994 it has been a member of AISCUF, benefiting from the exchange of ideas, knowledge and experiences through cooperation with other supreme audit institutions.

The Court of Auditors of Romania provides reports on the use and management of financial resources in accordance with the principles of legality, regularity, economicity, efficiency and effectiveness, supporting the Parliament, as well as the authorities, institutions and other entities responsible for the management of public funds, with a view to addressing the deficiencies found as a result of the external audit.

According to INTOSAI standards (Audit Standards - INTOSAI, 2021), based on legal norms, manuals and guidelines developed for specific activities, as well as on other internal rules (Regulations - Court of Accounts, 2021), the Court of Accounts of Romania conducts audits on financial implementation accounts, compliance audits and performance audits of projects, processes or operations involving public expenditure carried out at the level of public administration entities (Public Audit in the European Union, 2019). Based on the provisions of the European Regulations, the Audit Authority, a structure within the Court of Accounts, carries out the following types of audits: compliance audit, system audit, audit of operations and audit upon completion of the Community funded project/programme. In order to harmonize with good international practice and to facilitate the implementation of INTOSAI audit standards, as permanent member of the

organization, the Court de Accounts of Romania has developed its own audit standards, in accordance with the general international audit standards accepted (Law 94 08/09/1992 - Legislative Portal, 2021).

Financial audits shall be carried out on a regular basis by examining documents drawn up at the level of public administration entities, assessing the design and implementation of internal managerial control systems, accounting and IT systems, in order to verify whether “the financial statements show a true and fair financial position and the results of the financial activities are in accordance with the accepted accounting standards and principles (Public Audit in the European Union, 2019). Based on the provisions of art. 21, sec. (3), art. 29 and art. 42 sec. (1) of the organization and functioning law (Law 94 08/09/1992 - Legislative Portal, 2021), The Court of Accounts shall carry out financial audit work on the annual implementation accounts of the consolidated public budget, ensuring the economicity, effectiveness and efficiency of the use of public funds (Decision (A) 155 29/05/2014 - Legislative Portal, 2014).

Compliance audits shall be carried out by verifying both the management of the public and the private assets of the state and of the public sector (Law 94 08/09/1992 - Legislative Portal, 2021), and the implementation of the revenue and expenditure budget of the audited entity in accordance with the purpose, objectives and the powers provided for in the normative acts by which the entity was established, and with the principles of legality, regularity, economicity, efficiency and effectiveness ( Decision (A) 155 29/05/2014 - Legislative Portal, 2014).

Performance in the public administration system is assessed from the perspective of how “an entity, program, activity or operation operates in terms of efficiency, economicity and effectiveness” (Decision (A) 155 29/05/2014 - Legislative Portal, 2014). The external public audit addresses the concept of economicity as a characteristic attributed to the situation in which “minimization of the cost of resources allocated to achieve the estimated results of an activity is achieved, while maintaining the proper quality of these results” (Law 94 08/09/1992 - Legislative Portal, 2021). Effectiveness is assessed by the external audit in terms of “the achievement of the planned objectives for each of the activities and the ratio of the projected effect to the actual outcome of the activity”, and efficiency is analyzed in relation to “maximizing the results of an activity in relation to the resources used” (Law 94 08/09/1992 - Legislative Portal, 2021).

Performance audits carried out by the Court of Accounts for the period 2015-2020 on programs, projects, management systems and procedures used by entities managing public funds addressed various topics in areas such as: environmental policies, research development, consumer protection, natural gas market, air transport, rail freight transport, judicial reform, etc (Reports - Court of Accounts, 2021).

The expected impact of the recommendations formulated by the administrative acts issued by the Court of Accounts and implemented at the level of public entities aims, on one hand, to improve the activity of the verified entity from the point of view of financial accounting, tax records, information system, human resources, etc., and, on the other hand, to improve its management in order to achieve the objectives of the entity, as well as achieving better economic-financial results by reducing public spending, increasing efficiency, effectiveness and economicity in the use of public funds and the management of assets.

### **3. Research methodology**

The methodology applied to achieve the objective of the research was based on the descriptive case study, by which I made an exposition of how the specific aspects of the study unit relate to the advanced theory, trying to identify the functioning of cause-effect relationships. The method was chosen to confirm the theory using data supporting the evolution of the study unit over time, respectively to identify transformation opportunities for auditing the performance in the public sector in Romania. The methodology considered the logical reasoning and arguments based on common sense, in order to carry out the descriptive case study, concurrently with the document analysis method.

Using qualitative data collection methods, we analyzed the applicable legal framework, rules and regulations, reports available in archives and databases of international institutions and bodies. The scientific approach had the purpose of selecting the audit reports carried out by the Court of Accounts

of Romania, between 2015-2020, in order to identify how external audit contributes to the efficient, economical and efficient use of public funds and to ensure institutional performance, in public administration.

Based on the assumption that the Supreme Audit Institutions have the supervisory role in the proper use of public resources, we analyzed documents relevant to the activity of the Romanian Court of Accounts in 2015-2020, namely:

- annual public reports on the audit of the management accounts of the consolidated general budget for the preceding financial year;
- annual activity reports with information on the strategy, mandate, responsibilities, mission and relations of the Supreme Audit Institution with different actors, international activity and the allocated human and financial resources;
- reports on local public finances of local public administration authorities;
- own-initiative audit reports of the Supreme Audit Institution in key areas of public interest (Reports - Court of Accounts, 2021).

By using qualitative methods of document analysis, the research outlines the involvement efforts of the Supreme Audit Institution to understand how external public audit contributes to respecting the principles of efficiency, effectiveness and economicity in the use of public funds, i.e. to ensure institutional performance, at the level of public administration entities.

#### 4. Findings

From the analysis of the activity reports carried out between 2015-2020 by the Court of Accounts of Romania, using qualitative data collection methods, we obtained information on the external public audit activity and the results of the specific activity of the study unit.

Figure no. 1. Situation of audit activity 2015-2020

Document	Total number of audit actions	Financial audit	Performance audit (themes)	Compliance audit	No audited entities	No cases of deviations/irregularities
Activity report for 2015	2.773				2.541	25.224
Activity report for 2016	2.610	1.699	40	768	2.437	23.514
Activity report for 2017	2.325	1.619	35	656	2.402	21.427
Activity report for 2018	2.289	1.670	30	572	2.522	18.980
Activity report for 2019	2.291	1.620	17	525	2.246	18.176
Activity report for 2020	2.988	1.546	17	1.425	2.647	17.666

Source: (Reports - Court of Accounts, 2021)

According to the data shown in Figure 1, it is noted that the total number of audit actions carried out at the level of the study unit shows a decreasing evolution between 2015-2019, and in 2020 the most audit actions were carried out, with a total of 2,988. The number of audited entities recorded a minimum in 2019. i.e. 2.246, and in 2020 the maximum number of 2,647 was recorded, in accordance with the fact that several types of audits were carried out in some entities (financial, compliance and performance audit), depending on the objectives pursued within each of them, and, consequently, the number of entities audited is not the same as the number of missions carried out.

The external public audit actions were also carried out at national companies or societies, autonomous administration of national and local interest, companies with the majority capital of the state or of administrative-territorial units, as well as at their branches and subsidiaries, entities with in the banking or privatization domains, etc.

The financial audit holds a significant share in the total actions carried out each year, of more than 50%, i.e.: 65.09% in 2016, 69.63% in 2017, 72.95% in 2018, 70.71% in 2019 and 51.74% in 2020. This is due to the commitments made at the level of the study unit for the annual auditing of the accounts of entities in the central apparatus whose heads are chief authorizing officers, and of more than 30% of the accounts of entities managing the local budget, whose directors also have the status of chief officers (Annual activity report, 2020).

The financial audit was carried out on the annual implementation accounts of the state budget, state social insurance budget, unemployment insurance budget, budget of the Single National Health Insurance Fund, State Treasury budget, General Public State Debt Account, budgets of public authorities and institutions, respectively budgets of administrative-territorial units.

Compliance audit, carried out through thematic controls, takes the second place in the total annual audit actions. From the data shown in Figure 1, it follows that in 2016 the compliance audit missions (control) accounted for 29.42% in the total audit actions carried out, 28.21% in 2017, 24.98% in 2018, 22.91% in 2019 and 47.69% in 2020.

The highest number of compliance audits is registered in 2020, motivated by the request of the Romanian Parliament for carrying out control actions on the management of public resources during the state of emergency, established in the context of the epidemiological situation determined by the spread of the coronavirus SARS-CoV-2. For the implementation of the Special Report on the management of public resources during the emergency state, a number of 949 control missions were carried out, of which 284 at local public administration level and 665 at local public administration level. The conclusions resulting from the control carried out reveal that, in most cases, “the use and management of public resources and funds used to prevent and combat the COVID-19 pandemic was in line with the aim, objectives and the duties provided for in the normative acts related to the state of emergency” (Annual activity report, 2020).

In 2020, the main topics addressed for compliance audit were: control of the legality of contracting or guaranteeing, as well as the use and reimbursement of reimbursable financing at the level of administrative-territorial units, verification on issues related to the management of assets of the entity, control of compliance with the legal provisions on training, highlighting, tracking and collecting local budget revenues, control of compliance with legal provisions on employment, liquidation, authorizing and payment of public expenses, verification of certain aspects included in the references/petitions received by the Court of Accounts regarding the violation of the legal provisions in the field of public acquisitions, verification of the NBR operations that fall within the competence of the Court of Accounts of Romania, control of the way of functioning and of the administration of public entities, control of the exercise by the tax authorities, of the legal powers in the field of administrative and tax litigation, etc. (Annual activity report, 2020).

The performance audit has a small share in the total audit actions performed at the level of the study unit. The topics addressed were “programmed in areas where value can be added for increasing the economy, efficiency or effectiveness of the use of public funds and which also aim to contribute to accountability and transparency in the public sector” (Annual activity report, 2020). Audit topics covered include:

- the effectiveness of the use of funds allocated to the promotion of foreign trade for the period 2014-2017;
- consumer activity for 2015-2018;
- administration of the sports heritage of the Ministry of Youth and Sports during 1990-2016;
- the effectiveness and efficiency of the measures to recover the claims of the Single National Health Insurance Fund, as well as its use for the period 2011-2019, at the National Health Insurance House;
- the effectiveness and efficiency of the research and development activity financed for national institutes;
- the performance of the management and exploitation of living aquatic resources in natural fishery habitats and aquaculture during the period 2016-2019 (Annual activity report, 2020)

According to the data shown in Figure 1, there is a decrease in the number of cases of deviations, irregularities or errors found as a result of external public audit actions, from 25,224 cases in 2015 to 17.666 in 2020. Analyzing this aspect, it can be mentioned that the external public audit carried out in 2015 revealed an “insufficient concern on the part of public entities for ensuring the accuracy of data from financial statements and for a financial management governed by good management. economic-financial” (Annual activity report, 2015). This conclusion confirms that “public funds and public assets of the state are managed in a regime in which the performance of their use is not a priority criterion” (Annual activity report, 2015).

As the external public audit activity is carried out in the coming years, an adequate level of concern for the management of the entity is revealed in order to achieve sound financial management, by ensuring legality, regularity, economicity, effectiveness and efficiency in the use of funds public and public heritage management (Reports - Court of Accounts, 2021). However, the external audit found frequent deviations from legality and regularity or compliance with the principles of efficiency, economicity and effectiveness in the management of public funds, similar to those recorded in previous years, or deficiencies that persist for a long time, because measures put in place at the level of public administration authorities and institutions do not ensure the elimination of the causes which have caused or favoured the occurrence of deviations, but often only seek to eliminate the identified effects or consequences.

## 5. Conclusions

The specific performance verification mechanisms at the level of public administration entities in Romania are in line with international audit standards, and the legal and procedural framework approved at national level is connected to advanced theory in the field. External public audit contributes to respecting the principles of efficiency, effectiveness and economicity in the use of public funds and to ensure institutional performance through all specific mechanisms concerning the complexity of audit types performed to assess the adequate use of public funds by the supreme audit institutions.

The results of the research highlight the need to improve the audit system in the public administration of Romania, in order to impact good financial management at the level of public entities, by properly applying the principles of economicity, effectiveness and efficiency in the use of public funds and in the management of assets.

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