

The Internal Managerial Control Applicable to Public Entities: Regulation, Achievements, Perspectives

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Abstract

Internal managerial control provides the manager of an entity with an array of means for the prevention / elimination of the dysfunctions in the activity of the respective entity. Although more than two decades have passed since the official establishment in Romania of this form of control, the expected results have not appeared yet. While, from the perspective of the legislator, the steps taken have been considerable, the elimination of the deficiencies in the implementation of the specific system depends on the human resource, be it in management or in operating positions. The authors have formulated a series of proposals regarding the improvement of the analyzed system, after first coming up with approaches in terms of the regulations in the matter and the concrete achievements resulted from the implementation of the respective institutional framework in Romania.

Key words: Internal managerial control, applicable standards, public entities, normative framework.

J.E.L. classification: H11; H70; M48.

1. Introduction

A careful observer of the way the regulation, organization, operation and performance of the different forms of control within the Romanian socio-economic system have evolved in the last 2-3 decades, can note relatively easily that if in the beginning there were multiple deficiencies - lack of regulatory framework, forced adaptations of outdated / incomplete norms, difficulty in accepting new legal regulations, sluggish implementation, etc., during the current stage the quasi-generalized opinion is that the proper functioning of the control system in general is more than necessary.

Obviously, in the spirit of legality, and of achieving the goal of the highest possible performance in all activity sectors. Certainly, when referring to all this, we are also considering the internal managerial control ("a process effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance", COSO, 2013) of public entities. To a large extent, it has been proven that also in Romania "it is a collection of good management practices, generated by the past managerial experience, good practices that must be observed by all organizations." (Garitte and Tomoială, 2020).

From our study on the respective concept, we have found out that at international level there are several definitions given by prestigious institutions and competent bodies (Ordre des Experts-Comptables/The Order of Chartered Accountants in France, The Consultative Committee of Accountancy Bodies in Great Britain, The American Institute of Certified Public Accountants, The Committee of Sponsoring Organizations of the Treadway Commission in the US, The Canadian Institute of Chartered Accountants); however, they "are not essentially contradictory, each one showing that it is a set of elements implemented by managers at all levels so as to have control over the operation of the organization's activities, in relation to the set objectives." (Central harmonization unit for financial management and control, 2007; Management and Internal Managerial Control,

2020 / Draft SIPOCA Code 87 / SMIS 120801). At the level of the European Union Executive (EC, 2010), the concept in question includes elements related to all policies and procedures applied by the organization's management, aimed at achieving objectives in an economical, efficient and effective way, compliance with external rules, protection of assets and information, prevention of fraud and fraud, timely management and financial information.

The synthetical treatment of this category of control (Internal managerial), which is the theme of our research, allows us to resort to a series of approaches, which we consider essential, after consulting other authors who have drawn up papers, on a larger or a smaller scale, on the same topic (Benoit, 2017; Munteanu et al., 2020; Simionescu et al., 2006; Zecheru, 2004; Iepure-Moise, 2020; Iepure-Moise et al., 2020; Craciun, 2006; Ghiță and Iațco, 2006; Petcu-Broju and Constantin, 2013).

From a structural point of view, our approach is based on the regulations in the field, the actual achievements arising from the implementation of the respective institutional framework and some perspectives we are currently witnessing.

2. Research methodology

The authors consider it fully appropriate, in order to tackle the topic of this paper - Internal managerial control of public entities: regulation, results, perspectives -, to resort primarily to investigating the specialized literature and the legal framework applicable to the internal managerial control of public entities.

At the same time, we resort to an in-depth research that involves taking into account the official documents issued by some prestigious institutions (Ordre des Experts-Comptables/The Order of Chartered Accountants in France, The Consultative Committee of Accountancy Bodies in Great Britain, The American Institute of Certified Public Accountants, The Committee of Sponsoring Organizations of the Treadway Commission in the US, The Canadian Institute of Chartered Accountants), which contain relevant data, of great interest in relation to the goal of the paper.

As readers may notice, a consequence of the research methodology chosen by the authors is that a number of elements specific to the descriptive method are highlighted.

3. The evolution of the normative framework related to the internal managerial control of public entities

The theory and practice of what “internal control” means are of Anglo-Saxon origin, the English expression “internal control / to control”, meaning “to have control / to control”, and in subsidiary “to verify/check”. Therefore, the meaning of the expression “internal control” is as comprehensive as possible and should not be assimilated into any type of inspection (although it does not exclude inspections), verification or control, but it does not exclude it. That is why we can see the internal managerial control as the answer to the question "what can be done to have the best possible control over the activities?" (Central harmonization unit for financial management and control, 2007).

As a EU Member State, Romania must pay attention to the fact that “The European Commission's internal control framework is designed to meet key objectives - according to the Financial Regulation applicable to the EU budget: (a) the effectiveness, efficiency and economy of operations; (b) the reliability of the information reported; (c) protection of assets and information; (d) the prevention, detection, correction and monitoring of fraud and irregularities; and (e) the sound management of the risks relating to the legality and regularity of the related transactions, taking into account the multiannual nature of the programs and the nature of such payments. Without prejudice to the specific situations at the level of each country, these objectives can be considered as applicable to all forms of public management and budgetary expenditures and, as such, remain unchanged in crisis situations. In accordance with legal requirements, there will be an expectation from citizens and stakeholders that public sector managers are held accountable on the basis of these principles" (Kraff, 2020).

With reference to the local institutional space, we notice that the activity of internal managerial control at the level of public entities was established by adopting Government Ordinance no. 119/1999 on internal control and preventive financial control. The text to which we refer, considers the activity of internal managerial control includes all forms of control in a public entity, including

internal audit, in correlation with the objectives, regulations in force, for an efficient management of own resources. (Government of Romania, 1999).

The respective normative act stipulates that this type of control, in view of its proper functioning, includes appropriate organizational structures, methods and procedures. Such "good functioning" is intended to ensure the achievement of objectives regarding the qualitative fulfillment of the institution's attributions, correlated with the established mission, protection of own funds, observance of legal norms and managerial decisions, realization of an information system that allows the elaboration of good reports, including those intended for publication. (Government of Romania, 1999).

Extremely important is the fact that the same normative act (Government of Romania, 1999) establishes several definitions, which are very important within the internal managerial control system (SCIM), given that they significantly help in understanding and implementing it. Among other things, the following are referred to: compliance, public funds, public entity / institution, legality, public patrimony, etc.

In the context of the key pursuit of the entity's performance objectives, the important concepts defined in the above-mentioned normative act are: (i) economic efficiency/cost-effectiveness, (ii) effectiveness, (iii) efficiency and (iv) opportunity (Government of Romania, 1999).

We can talk about standards in the matter, as such, from 2005, when the Order of the Minister of Public Finance no. 946/2005 on the approval of the Internal Control Code, including the management / internal control standards for public entities and on the development of SCIM (MFP, 2005) was issued. Although there was a minimum regulatory framework, up until the year 2014 the results in this regard were moderate (Iepure-Moise, 2020), which is why "the policy in the field of internal managerial control has been revised and also completely restructured", adopting - Government Emergency Ordinance 86/2014 on the establishment of reorganization measures at the level of the central public administration and on the modification and completion of some normative acts (Government of Romania, 2014). According to it, the General Secretariat of the Government, through the Internal Managerial Control and Interinstitutional Relations Department, is responsible for (i) developing and implementing policy in the field of SCIM, and at the same time (ii) methodologically guiding, coordinating, and supervising the implementation of SCIM. The European Commission periodically checks public internal control systems at Member States' level, publishing the most important findings (EC, 2012).

In the year 2015, a new code of internal managerial control of public entities is adopted by Order of the Secretary-General of the Government no. 400/2015 (amended by Order of the Secretary-General of the Government no. 600/2018 on the approval of the Code of internal managerial control of public entities), reducing the 25 internal control standards stipulated in the Order of the Minister of Public Finance no. 946/2005, to only 16 control standards (Table no. 1), which define a minimum of management rules applicable to all public institutions.

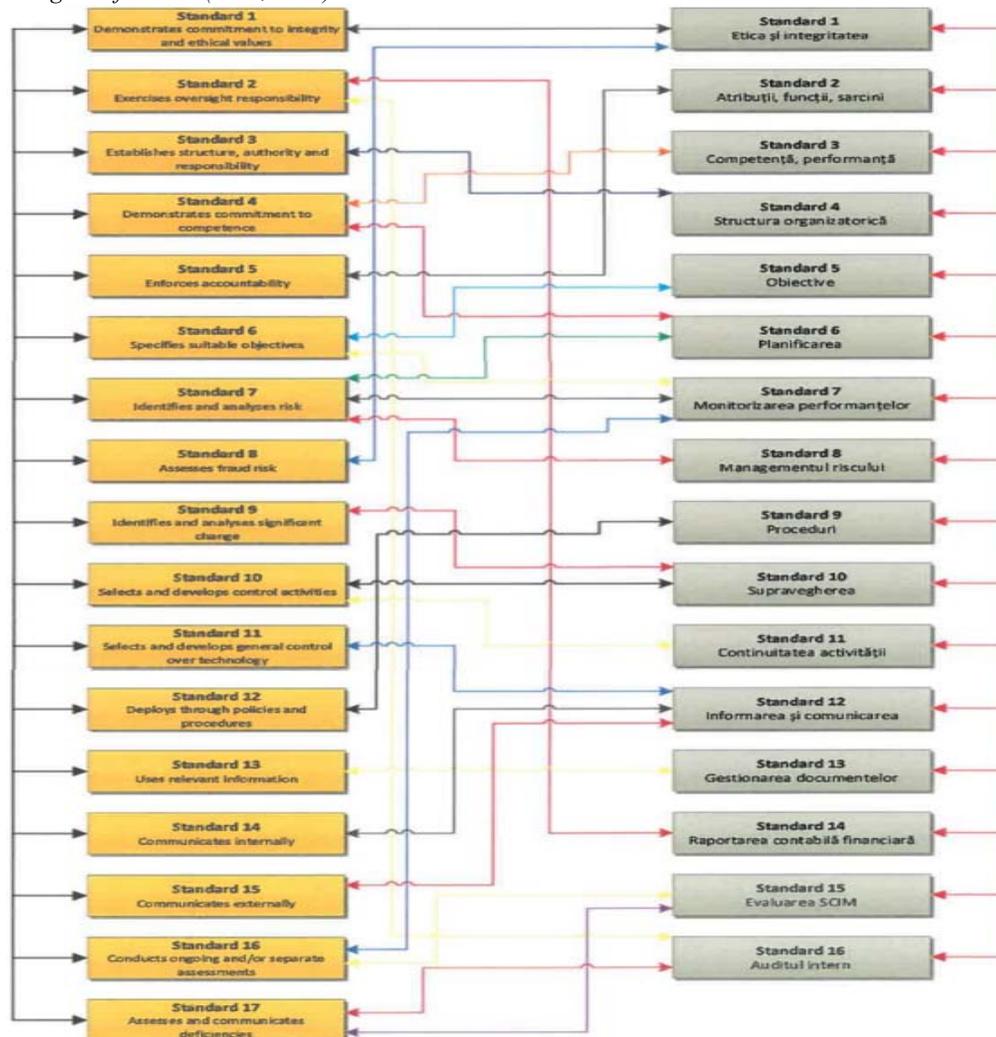
The correlation of the principles of internal control defined at the level of the European Commission according to C (2017) 2372, with the standards of managerial internal control in Romania (Order of the Secretary-General of the Government/OSGG, 2021) is shown in Figure no. 1.

Table no. 1. Internal control standards (Order of the Secretary-General of the Government no. 400/2015)

Standard no.	Name of standard of internal managerial control	Standard no.	Name of standard of internal managerial control
Standard 1	Ethics and integrity	Standard 9	Procedures
Standard 2	Duties, functions, and tasks	Standard 10	Supervision
Standard 3	Competence, performance	Standard 11	Continuity of activity
Standard 4	Organizational structure	Standard 12	Information and communication
Standard 5	Objectives	Standard 13	Document management
Standard 6	Planning	Standard 14	Accounting and financial reporting
Standard 7	Performance monitoring	Standard 15	Evaluation of the control system
Standard 8	Risk management	Standard 16	Internal audit

Source: Order of the Secretary-General of the Government/OSGG, 2021

Figure no. 1. The elements specific to the field addressed by the managerial staff in the practice of their managerial function (SGG, 2021)



Source: <https://sgg.gov.ro/1/wp-content/uploads/2021/06/Raport-SCIM-OPC-2020.pdf>, p.13

It should be mentioned that the Order of the Secretary-General of the Government no. 600/2018 (SGG, 2018) expressly stipulates that the SCIM organization of public entities has in view the achievement of three categories of objectives: operational, reporting and compliance. With regard to

the implementation of SCIM at EU and at national level, it should be mentioned that the whole European framework is made up of "general good practice principles, accepted at international level", and "the way in which these principles are transposed into SCIM is country-specific, being determined by the legislative, administrative, cultural conditions, etc. In the context of the general good practice principles found in the EU law, internal control is associated with a wider meaning, being seen as a management function and not as a verification operation" (SGG, 2020).

In general, by exercising the managerial function, addressing the specific elements of the field (Figure no. 2), "the management finds the deviations of the results from the established objectives, identifies the factors and analyzes the causes that determined them, ordering the necessary corrective measures" (SGG, 2020).

Figure no. 2. The elements specific to the field addressed by the managerial staff in the practice of their managerial function (SGG, 2020)

Internal Managerial Control				
Control environment	Performance and risk management	Control activities	Information and communication	Evaluation and audit

Source:

<https://sgg.gov.ro/1/wp-content/uploads/2020/06/Raport-SCIM-2019-f%C4%83r%C4%83-semn%C4%83tur%C4%83.pdf>, p. 8

In terms of the specific requirements of each public entity, which must be taken into account in the implementation and permanent development of SCIM (SGG, 2020), we show that it requires adaptation to the size, complexity and environment of the entity, orientation toward all levels of management and all activities / operations. Furthermore, the same system must be built using the same "tool kit" in all public entities, ensure that the objectives will be achieved and, this is mandatory, be governed by the general minimum management requirements contained in the standards of internal management control mentioned before. Last but not least, the sum of the costs related to the application of SCIM should be inferior to the benefits resulting from it (SGG, 2020).

Answering the question *When is the internal control applied (in time)?*, we note that it takes place throughout the operations carried out by the entity, respectively prior to the execution of operations, during the preparation of the budget, during operations and after the completion of operations, when analyzing the profitability of operations and the existence of compliance (MFP, 2009).

Regarding the specific relationship between audit and internal control, we recall that this presupposes that the first is the subject and the second - the object, the matter subject to investigation and evaluation. Therefore, the entire internal control system of the public institution is the subject of the audit (Zecheru, 2004).

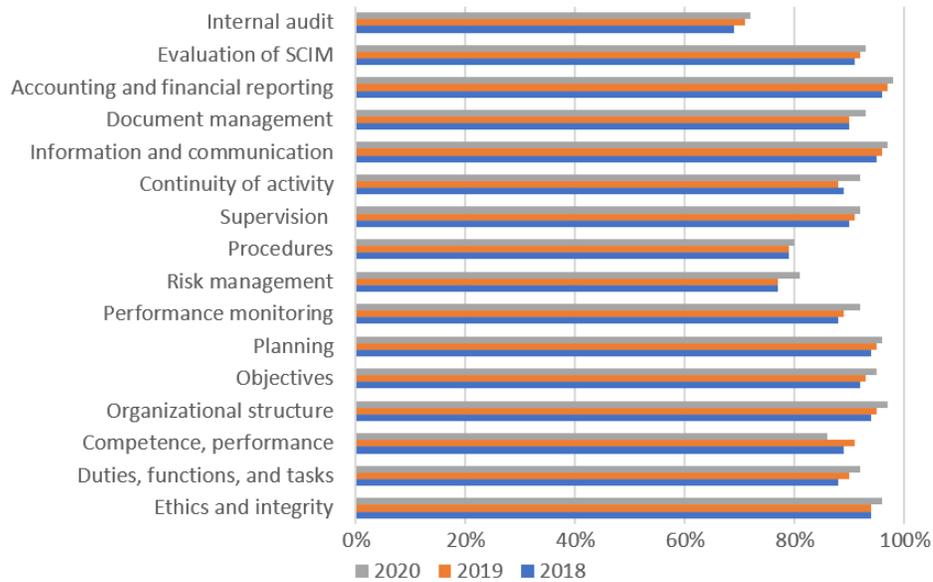
4. Recorded achievements and some perspectives on internal managerial control at the level of public entities in Romania

The construction of an image on the general stage of SCIM implementation is related to the analysis of the centralized situations and annual reports submitted to the General Secretariat of the Government (SGG, 2018), by public entities which have the quality of Principal Authorizing Officer (OPC), according to Annex 3 of the Law of the state budget for the year 2020 no. 5 / 06.01.2020, containing structured information on SCIM, at the level of the public entities and their subordinated entities. It should be borne in mind that public institutions in the national defense, public order and national security system (The Ministry of Internal Affairs, Ministry of National Defense, Ministry of Justice, Foreign Intelligence Service, Protection and Guard Service, Special Telecommunications Service and Romanian Intelligence Service) have to prepare the mentioned reports, but do not have the obligation to submit them to the SGG for centralization. In this sense, art. 6 para. (1) of Law 51/1991 on national security, but also certain provisions of the normative acts on their organization and functioning are in force.

In any case, for the year 2020, 44 OPCs submitted complete information on the state of implementation and development of SCIM at the level of their own apparatus, as well as that of the

subordinated public entities, under their coordination or authority. At their level, the degree of implementation of SCIM is as follows (Figure no. 3).

Figure no. 3. The degree of implementation of SCIM at the level of OPCs and subordinated public entities (2018-2020) (SGG, 2021)



Source: <https://sgg.gov.ro/1/wp-content/uploads/2021/06/Raport-SCIM-OPC-2020.pdf>, p.24

The average degree of implementation, partial implementation, and non-implementation of SCIM standards, as it results from the centralizing situations at the level of the 48 OPCs (2017 - 2019) is as follows (Table no. 2).

Table no. 2. The average degree of implementation, partial implementation, and non-implementation of SCIM standards (44 OPCs - Own apparatus, 2018 - 2020) (SGG, 2021)

Degree of implementation own apparatus of principal authorizing officers	Average degree of implementation of standards of internal managerial control		
	Year 2018	Year 2019	Year 2020
Implemented	76%	81%	85%
Partially implemented	21%	16%	13%
Not implemented	3%	3%	2%

Source: <https://sgg.gov.ro/1/wp-content/uploads/2021/06/Raport-SCIM-OPC-2020.pdf>, p.34

The final analysis shows that out of the 44 OPCs, only 12 implemented all 16 internal managerial control standards for the year 2019 (the Romanian Academy, the State Secretariat for Recognition of Merits of Anti-Communist Fighters, the National Integrity Agency, the Chamber of Deputies, the Competition Council, the National Audiovisual Council, the National Council for Solving Complaints, the National Council for Combating Discrimination, the Superior Council of Magistracy, the Judicial Inspection, the Ministry of Public Finance and the National Registry Office for Classified Information).

With regard to the subordinated units, the situation for the same period is as follows (Table no. 3).

Table no. 3. The average degree of implementation, partial implementation, and non-implementation of SCIM standards (1226 Subordinated Units, 2018 - 2020) (SGG, 2021)

Year	2018	2019	2020
The average degree of implementation of standards of internal managerial control at the level of public subordinated units	89%	89%	91%

Source: <https://sgg.gov.ro/1/wp-content/uploads/2021/06/Raport-SCIM-OPC-2020.pdf>, p.60

It is interesting that regarding SCIM compliance, at the level of the 44 OPCs, 27% of them, representing 12 public institutions, reported an internal managerial control system "compliant" with SCIM, 46%, representing 20 public institutions, reported that they are "partially compliant" with SCIM and 27%, representing 12 public institutions, reported that they are "limitedly compliant with internal control standards". Referring to EPS / OPC subordinated public entities, only for the last analyzed year (2020), in relation to the degree of compliance of their own SCIM, the situation is as follows: 43%, representing 648 EPS, had a compliant SCIM, 49%, representing 747 EPS, had a "partially compliant" SCIM, 7%, representing 110 EPS, had a "limitedly compliant" SCIM and 1%, representing 18 EPS, had a "non-compliant" SCIM.

Overall, if 4 OPCs registered an evolution in the year 2020, compared to the year 2019, going from a certain level of SCIM to a higher one, 5 OPCs registered a regression of SCIM (the Presidential Administration, the Authority for State Assets Management, the Ministry of Culture, Ministry of Education, the Public Ministry), 1 OPC is in the first year of reporting and another 34 OPCs have maintained the same level of SCIM, SGG stating in the mentioned report that the level is the same as in the year 2019.

A quintessence of the causes for the lack of visible progress: "(...)Getting lost in detail and / or insisting on the form of the procedures and not on their content can lead to possible errors in the implementation of SCIM. The purpose of this standard system must always be kept in the center of attention, i.e., the efficiency of the activity of a public institution / authority, which is not achieved by multiplying unnecessary documents, but by assuming and applying procedures that are easy to understand by anyone, regardless of the status of the employees, whether newcomers to the system or experienced staff, in the same public system." (Management and internal control Management, 2020, Project Code SIPOCA 87 / SMIS 120801).

However, it seems gratifying that in 2020, the share of UCIs in the existence of a SCIM that allows management to provide reasonable assurance that the allocated public funds have been used legally, effectively, efficiently and economically has increased to 73%, compared to 2019 when the percentage was 67%. (SGG, 2021).

5. Conclusions

For a national public system manager, internal control is the one that can offer him/her solutions for the prevention / elimination of dysfunctions in the activity of the entity he/she runs. Although more than two decades have passed since the official establishment in Romania of this form of control, the expected results have not appeared. The fact that at the highest level - OPCs (Ministries, National Agencies, etc.), regarding SCIM compliance (2020), only 27% (representing 12 central public institutions) reported an internal managerial control system "compliant" with SCIM, is as eloquent as can be. However, let us add to that the fact that in the case of EPS / public entities subordinated to OPCs, the situation is somewhat more favorable - 43%, representing 648 EPS which were compliant.

Whereas from the perspective of the legislator, the steps undertaken were considerable, we believe that the elimination of the deficiencies in the implementation of SCIM depends on the human resource, be it managerial or operating staff. The "training" component could be solved by including training and professional development courses on SCIM in the Development Programs at OPC level, but also training the staff from the subordinated entities. Greater technical support from SGG is also recommended, requiring guidance missions to OPC-target groups where the same malfunctions are reported, in order to eliminate them. We consider that the creation of work teams to ensure permanent

guidance on any SCIM issue, which is as much as possible available to those involved, would be very productive.

Even if, in general, SCIM has not fully been assimilated in the organizational culture of the Romanian public entities, not being aware of the possible benefits, as often stated by some authors, we do not advocate for coercive measures (fines, penalties, etc.), but rather for the improvement of communication and of the level of training of the staff involved. In addition, relying on accountability, we appreciate that including tasks related to the implementation of SCIM in the job descriptions of the respective staff would lead to a sounder professionalization.

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