

INTERNAL PUBLIC AUDIT – AN ANALYSIS OF THE ROMANIAN REALITY

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This paper is intended to be a photograph of the normative and institutional framework for the organization of internal public audit in public entities in Romania, the stage of implementation and the results obtained in fulfilling its function of support for the organization, by increasing the efficiency and effectiveness of risk management, internal control and governance processes. The investigative approach was carried out on three levels. A first level was represented by qualitative research in the field of internal public audit, by documenting the legislative framework, standards and guides of good practices, as well as the main opinions from the specialized literature. The second level materialized in a quantitative, empirical research on the implementation process and the current state of affairs of the internal public audit function in public entities, based on official data published by the Central Harmonization Unit for Internal Public Audit (CHUIPA) within the structure of the Ministry of Public Finance. On this occasion, the positive aspects were highlighted, but especially the weaknesses of the organization and implementation of the internal public audit function. Under these circumstances, a third level of research was approached, identifying the main causes of weaknesses, using the cause-effect diagram. Finally, conclusions and suggestions were made to overcome the shortcomings found.

Keywords: *internal public audit; public administration; public entity*

JEL Classification: *M42*

I. INTRODUCTION

The legislative and institutional reorganization of the entire Romanian society, after 1989, based on the principles of the rule of law and the implementation of free, competitive market mechanisms in the economy, required the introduction of modern principles in the management process of the new organizational entities, such as to ensure the functioning them in terms of performance and competitiveness. Finding viable solutions to improve the organization's performance has always been a challenge, not only in the private economic field, but also in the public sphere, authorities and institutions serving citizens. As a consequence, the set of good management practices, based on principles of efficiency, effectiveness and economy, has been and continues to be in a permanent adaptation and completion with new elements, conceptualized and implemented in the functional compartments of organizational entities.

The dynamics of the competitive economic environment and the social implications of the rapid development rhythms have determined organizational entities to adopt a new tool to support the managerial act, to provide support for a better identification and management of risks that may threaten the achievement of the entity's objectives and to improve internal control and governance processes.

The foundations were laid for the organization of the internal audit activity, which, in time, acquired the character of "universal function", addressing all structural functions of the organization and being found both in private and public law entities (Munteanu et al, 2010).

We notice that internal audit is a concept that has recently entered the Romanian economic and public administration space, about a quarter of a century old, although, etymologically, the term audit comes from Latin, where *audio*, *audire* had the meaning of "to listen". The concept's global origins can be traced to the 1929 American economic crisis, which forced listed companies to pay for external auditing services in addition to their other financial hardships in order to verify balance sheets and accounts and certify final financial statements. But, the specialized activities prior to certification, such as: inventory of assets, inspection of accounts, etc., increased audit costs, making the financial situation of entities even more difficult. In these circumstances, in order to reduce expenses, the companies organized their own internal audit, which would carry out the preparatory works inside the entity, leaving only the certification activity to be carried out by external auditors with the right to supervise the companies' activity. Over time, objectives, tools, techniques and reporting methods have crystallized, as well as distinct professional procedures and rules for internal auditors from external auditors, their work not overlapping.

Internal audit is found today in the area of all vital functions of the organizational entity, monitoring the activity of its functional compartments, from developing the activity plan to reporting the results obtained, advising the manager, but without intervening directly in the management decision (Cosmulese, 2019). Therefore, the mission of internal audit is to protect and improve the value of the organizational entity by providing assistance and support to its management (CIPFA, 2020).

At international level, internal audit has made continuous progress, materialized by the development of new methodologies in the field and by revising the applicable International Standards, with a direct effect on improving good practices in the field, both in the sphere of private and public entities. The positive trend of internal audit evolution is also observed in the area of Romanian public authorities and institutions. Thus, during the more than twenty years since the beginning stage, in which the legislative and institutional foundations were laid and until now, the internal public audit has been permanently consolidated. Designed to provide assurance that public resources are administered and directed according to the law, for the effective, efficient and economic resolution of real needs and objectives of general public interest, the internal public audit (hereinafter abbreviated as IPA) has proven its usefulness by contributing to the good management of public resources.

This paper analyzes the normative and institutional framework for the organization and functioning of IPA in public entities in Romania, the stage of implementation and the results obtained in achieving the purpose for which it was established.

II. LITERATURE REVIEW

The literature review demonstrates a wide concern of the authors for the evolution of internal audit in public institutions - a dynamic process, closely related to the level of development of public administration.

Internal public audit has the mission to provide assurance that public money is properly managed and that the allocated resources are efficiently used in accordance with the public interest and according to the law, being a consciously assumed necessity within public entities (Stanciu, 2018).

Recently, a bibliometric research on the resonance in the literature of the IPA issue, ranked on the first places publications from countries such as USA – 21 publications, South Africa – 18 publications, Australia – 11 publications, which demonstrates a high level of interest in this topic of researchers in the area where internal audit was born. Increased interest was also highlighted in the countries of the European Union, with a special mention for the newly entered countries, where the increased number of published research is mainly due to the novelty of the field of IPA (Romania – 13, Latvia – 9, Poland – 8) (Cetină & Ivan, 2021).

The changes generated by Romania's entry into the European Union, as well as the changes and adaptations of public policies to the past economic crises, influenced the legislative and institutional evolution of the IPA in the public administration. A study carried out in this regard, highlighted a better organization at the level of the central administration and the tendency of the institutions at the level of the local administration to reduce lagging behind, regarding the implementation of the internal audit function, recorded over time (Moldovan & Macarie, 2022).

An effective, flexible and efficient public administration is a good premise for the proper management of the public interest at the local and national level, as well as a determining factor of economic growth as a whole. In this sense, the IPA brings added value through its contribution to improving the management of public entities in risk management, control and governance processes (Zhan, 2023). As an independent and objective activity, internal audit provides assurance to the public entity by controlling its activities and providing auditor's opinions to improve these activities (Ravdan, 2021).

Public administration entities face complex and multiple risks, which is why it is necessary to permanently monitor them, examine and evaluate them periodically to prevent undesirable developments and threats, an important support in this regard being provided by internal public auditors through the opinions provided (Dumitru & Burtescu, 2015).

Such an external risk, with profound implications on the activity of public administration entities, was the covid 19 pandemic. A real test of resilience for the operation of institutions in critical situations (especially for those with specific medical and sanitary, social assistance, administration and public order, called to ensure the limitation of the effects of SARS COV-2 disease on the population and the management of its consequences), the pandemic it also produced effects on the IPA activity. The way of working has been changed, by adopting telework, using IT&C support, in order to limit social interactions and increased the number of advisory missions, decreasing the number of assurance missions, as revealed by the conclusions of a study on this subject (Moldovan, 2021).

More and more decision-makers in the public system rely, in making decisions, on the opinions provided by the IPA mechanisms (Dascălu et al., 2016). Otherwise, a superficial approach or a neglect of the internal audit function, caused by a misunderstanding of its role, can constitute a major risk in the proper functioning of the decision-making system in the public administration (Ardeleanu, 2020; Cosmulese, 2020).

In the context of increasingly complex current activities, characterized by a huge flow of information, the digitization of the IPA represents the solution for the collection and operative processing of data. The positive impact of expert programs and software specialized in processing large volumes of data in real time and with less human intervention is materialized in the reliability of information and the provision to beneficiaries of good quality and timely audit reports (Bostan, 2022).

We conclude, noting that the specialized literature is almost unanimous in supporting the need for significant improvements in the internal, legislative and institutional public audit, in order to strengthen its role by contributing to the achievement of the objectives of the public organizations in which it operates.

III. RESEARCH METHODOLOGY

Methodologically, the research was carried out on 3 levels. A first level was the qualitative, documentary research, looking at the specialized literature, professional standards, best practice guides, the IPA charter of some entities, the normative regulatory framework and the strategy for the development of the IPA in the period 2021-2024. The second level consisted of a quantitative, empirical research to evaluate the implementation process and the current state of IPA, by extracting, processing and secondary analysis of data and quantifiable information from reports, annexes and other official documents published by CHUIPA, highlighting the positive aspects and, above all, the weak points in the implementation of the IPA function in public entities. It should be noted that the last report published by CHUIPA was in 2022, with reference to the facts corresponding to 2021. On the third level of the research, the cause-effect diagram (Ishikawa) was used, to identify the main causes of the inadequacies found in the analysis of the results obtained on the second level, namely the undersizing or non-implementation of the IPA function in a large number of entities public, finally formulating conclusions and proposals aimed at removing these inadequacies.

IV. RESEARCH RESULTS

The analysis of the legislative framework revealed, as the primary legislation for the organization of IPA activity in Romania, Law no. 672/2002, on IPA, republished in 2011, with the last amendment brought by Law no. 253/2023 on the approval of the Government Ordinance (GO) no. 29/2022 for the amendment and completion of Law no. 672/2002. The secondary legislation is represented by the Government Decision (GD) no. 1086/2013 for the approval of the General Norms regarding the exercise of the IPA activity.

According to the law, the IPA missions, highlighted in table no.1, are carried out, at least once every four years, on all activities carried out in a public entity, being prioritized based on the risk analysis and the requests of the Court of Accounts of Romania.

Table 1. Internal public audit missions

Mission	Main features of the audit engagement
System audit	It evaluates the management and internal control systems of the entity from the perspective of ensuring economy, effectiveness and efficiency in carrying out the activity, in order to identify deficiencies and formulate the necessary recommendations to correct them
Performance auditing	It examines whether the criteria for the implementation of the entity's objectives and tasks are appropriate for evaluating the results and assesses whether the results obtained are in accordance with the objectives
Regularity audit	It examines the entity's activities from the perspective of financial effects on public funds or public patrimony, in terms of compliance with procedural and methodological principles and rules
Information Technology Audit	It review and assess: the entity's information technology risks, policies, procedures, operations, applications, data management and infrastructure

Source: own processing according to Law no. 672/2002, republished

Having the general objective of improving the management of public organizations, the IPA materializes in activities of:

- *assurance*, consisting of objective examinations of evidentiary materials, with the aim of providing entities with an independent assessment of risk management, control and governance processes;
- *consulting*, aimed at supporting the managerial act through opinions and recommendations that add value and improve governance processes at the entity level.

Law no. 672/2002 on the IPA has known in the two decades since it has been in force a republication and 8 amendments and additions, of which:

- 5 through emergency ordinances (EOG) or simple ordinances of the Government of Romania, each followed by approval through a law which, as a rule, made other changes;

– 3 by law.

These legislative changes had repercussions on the implementation and performance of the internal audit function, from the perspective of the organization and operation of specialized structures and the risks associated with the lack of predictability of the law.

For example, by EOG no. 26/2012 letter c of art. 11 of Law no. 672/2002 was repealed, which allowed local public entities to carry out the function of IPA, in an outsourced regime, by contracting the provision of audit services with internal auditors, certified natural persons. A non-uniform practice has been reached, with some public entities terminating contracts and others continuing them, without having any legal basis. In 2021, 7 public entities continued to ensure their IPA activity through service contracts, according to the last published CHUIPA report.

The analysis of the institutional framework of the IPA activity revealed that it is made up of organizational structures with functions clearly defined by the legislator through Law no. 672/2002, as follows:

- The Internal Public Audit Committee (IPAC), an advisory body with a role in defining the strategy and improving the IPA activity, established under the CHUIPA;
- The Central Harmonization Unit for Internal Public Audit (CHUIPA), a structure under the direct authority of the Minister of Public Finance, with essential duties in the development, management and application of the strategy in the field of IPA, as well as the monitoring of this activity at national level;
- the internal audit committees, intended to ensure the increase in the efficiency of the IPA activity;
- internal public audit departments in public entities – basic functional structures of IPA which, depending on the volume and complexity of activities and associated risks at the level of the public entity, can be: general direction, direction, service, office or department with a minimum two full-time internal auditors.

The specific activities of the IPA are carried out in the ways shown in Table 2 by internal auditors, with the status of civil servants, recruited and appointed according to the Administrative Code (approved by GEO no.57/2019) and having all the rights, the obligations and incompatibilities provided by the Statute of civil servants.

The general framework of professional skills, including the fields of interest, knowledge, skills and professional values necessary for the exercise of the IPA activity, are specified in the Occupational Standard "Internal Auditor in the public sector", code COR 241306.

Table 2. Ways to organize internal public audit activities

-	Main	Organizing and ensuring the operation of the IPA by establishing an IPA compartment consisting of at least two positions of internal auditors, full-time and with the provision of the financial resources necessary for the occupation of the prescribed positions and the operation of the compartment
	Alternative	Ensuring the IPA function by the higher hierarchical body of the public entity The entity's adherence to the inter-institutional cooperation system, with the mention that the associative structures can ensure the IPA function in the cooperation system only if they are certified by the Ministry of Finance, through the Central Harmonization Unit for the Internal Public Audit.

Source: own processing according to Law no.672/2002, republished

The statistics of public institutions obliged, according to the law, to implement the function of internal public audit (Figure 1), reveal that, more than two decades after the creation of the normative framework, out of 13,758 public entities existing at national level in 2021, there is a number of 1,436 entities (137 in the central public administration and 1,299 in the local public administration) that did not create the organizational and functional framework necessary to carry out the internal public audit.

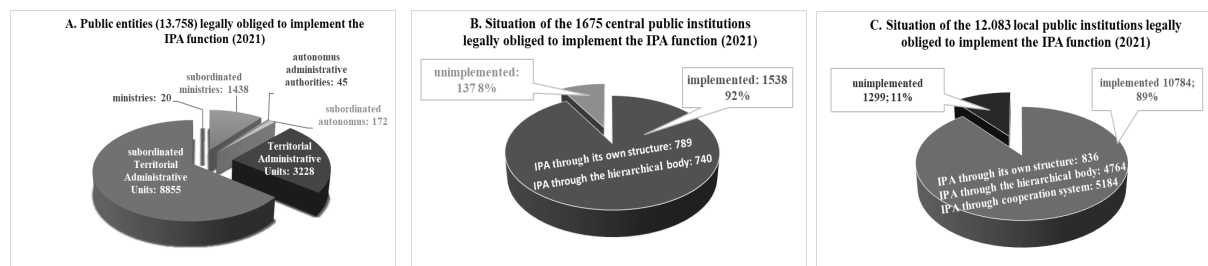


Figure 1. Statistics of IPA implementation in public administration

Source: own processing based on data published by CHUIPA

In order to assess the state of implementation of the organizational and functional framework of the internal public audit in public administration institutions, it was necessary to define and analyze the evolution of some relevant indicators, presented in Table 3, such as: the IPA implementation rate at the level of public entities, the rate of effective occupation of auditor positions and the index of auditors per public entity, designed according to the organizational chart, respectively realized in fact, subject to the audit activity organized in cooperation (Figure 2).

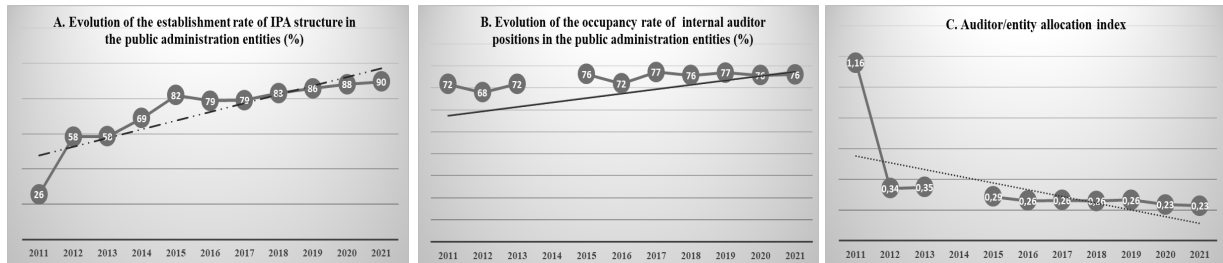


Figure 2. Statistics of IPA implementation in public administration
Source: own processing based on Table 3 data

The dynamics of the achievement rate of the organizational and functional framework, shown in graph A from Figure 2, reveals, with small variations from year to year, the increase in the number of public entities that have implemented the IPA function (a fact also highlighted by the line trend), from 26% in 2011 to 90% in 2021.

Table 3. Indicators for analyzing the dynamics of the IPA organizational framework implementation

Analyzed indicator	(A) Organization of IPA in public administration entities			(B) Occupying the positions of IPA in public administration entities			(C) Number of auditors appointed per entity		
	Entities required to establish IPA	Entities with established IPA	IPA establishment rate (%)	Positions approved by the organizational chart	Positions occupied	Occupancy rate of auditor positions (%)	According to the organization chart	Actually done	
Year	a	b	b/a*100	c	d	d/c*100	c/a*100	d/b*100	
2011	8.460	2.159	26	3.488	2.499	72	0,41	1,16	
2012	11.667	6.805	58	3.411	2.315	68	0,29	0,34	
2013	11.190	6.530	58	3.166	2.270	72	0,28	0,35	
2014	11.359	7.804	69	3.209	*	*	*	*	
2015	9.977	8.160	82	3.056	2.326	76	0,31	0,29	
2016	11.031	8.667	79	3.137	2.256	72	0,28	0,26	
2017	11.937	9.425	79	3.217	2.480	77	0,27	0,26	
2018	11.686	9.696	83	3.306	2.503	76	0,28	0,26	
2019	11.495	9.841	86	3.391	2.605	77	0,29	0,26	
2020	13.192	11.608	88	3.605	2.726	76	0,27	0,23	
2021	13.758	12.322	90	3.687	2.802	76	0,27	0,23	
* The information cannot be discerned from the reports published by CHUIPA						average:	0,27	0,33	

Source: own processing based on data published by CHUIPA

Since the organization of the functional department of internal public audit does not always imply its operationalization at the designed capacity, it is necessary to analyze two other indicators that provide information about the functional capacity of the established structure.

Thus, graph B in Figure 2 reveals that the occupancy rate of the positions projected by the organizational chart of the internal public audit functional departments, throughout the analyzed period, was between 68 ÷ 77%, which has negative influences on the number of possible missions to be realized.

In addition to the table regarding the implementation of the organizational and functional framework, subject to the internal audit activity organized in cooperation, the average statistical index of the allocation of the internal public auditors per entity was calculated, resulting in a value of 0.33 for the entire analyzed period, under the conditions that, according to the law, the IPA department must consist of at least 2 auditors. Graph C in Figure 2 shows a decreasing trend of this indicator for the analyzed period.

The need for human resources related to the IPA structure is dimensioned according to the existing risks within the public entity, the volume of activity, the size and complexity of the entity and the institutions subordinated, coordinated or under its authority, as well as taking into account the need to audit the entire scope of audit in a period of 4 years.

The statistical data presented in graph A from Figure 3, reveal the fact that there are 3,687 positions of internal public auditor, approved by the organizational chart of the entities, of which 21% are unoccupied, and 3% are formally occupied with staff, as they do not perform activities of internal audit.

According to the last report of CHUIPA (2022), the analysis carried out by the internal audit structures in the public sector revealed a need for 4531 positions of internal public auditors, whose distribution by institutions is presented in Figure 3 - graph B.

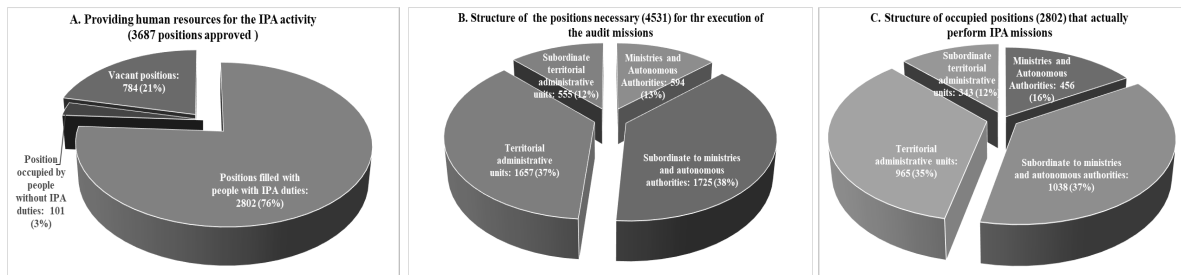


Figure 3. Situation of the human resource allocated to the posts of internal public auditor
Source: own processing based on data published by CHUIPA

In relation to the 2,802 filled internal public auditor positions, whose structure is highlighted in graph C in Figure 3, there is a deficit of 1,729 positions, which constitutes a risk for the smooth running of the internal public audit activity and the fulfillment appropriate and exhaustive of the attributions provided by the legislation in force.

The statistics of internal audit missions in public administration institutions, for the period 2011-2021, is shown in table 4. It is highlighted that the vast majority of missions carried out were assurance and advisory missions, the dynamics of which are on an increasing trend (graph A in Figure 4), along with the total number of missions

Table 4. Statistics of audit missions carried out during 2011-2021

Missions / Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Insurance missions	4.988	6.298	5.880	7.916	8.630	9.756	8.767	8.495	11.098	9.177	11.868
Consulting missions	262	474	422	326	1.870	1.969	2.249	2.595	1.971	2.191	2.102
Evaluation missions	0	0	0	0	0	0	0	97	108	119	103
Ad-hoc missions	0	0	0	0	0	0	61	803	677	691	636
Total missions	5.250	6.772	6.302	8.242	10.500	11.725	11.077	11.990	13.854	12.178	14.709
Number of auditors	2.499	2.315	2.270	3.209	2.326	2.256	2.480	2.503	2.605	2.726	2.802
Number of missions per auditor	2	3	3	3	5	5	4	5	5	4	5

Source: own processing based on data published by CHUIPA

In table 4, the indicator "number of missions per auditor" is calculated, as a ratio between the number of missions performed and the number of auditor positions filled, related to the analyzed year (except for 2014, for which was taken into account the number of positions in the organizational chart, since it was not possible to identify, in the CHUIPA report, the number of positions actually occupied).

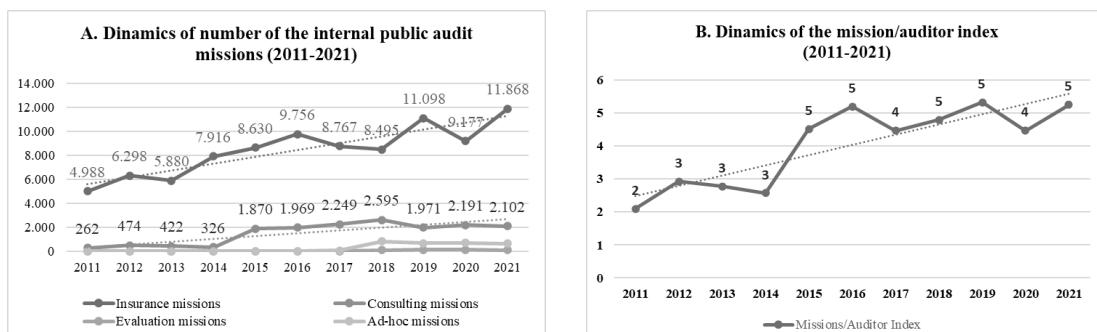


Figure 4. Dynamics of the internal public audit missions
Source: own processing based on Table 4 data

The upward trend dynamics of this indicator is highlighted by Chart B of Figure 4.

V. DISCUSSIONS

Summarizing the results of the research, it is observed that the organization of the IPA function in the Romanian public administration presents a series of inadequacies related to the undersizing of the internal audit structures in a large part of the entities, with negative effects in the proper performance of the missions. Moreover, there are still entities (1,436, of which 137 in the central public administration and 1,299 in the local public administration) where the internal public audit function has not been established, practically circumventing the legal norms that oblige in this regard. Among the authorities that have not implemented IPA are: one county, two municipalities, 20 cities and 524 communes (CHIPA, 2022).

The analysis of the non-completion of the internal public audit implementation process in all public administration institutions and authorities, respectively of the undersizing of the audit structures, using the cause-effect diagram (Ishikawa), highlighted a series of objective and subjective causes, synthetically revealed in Figure 5 and detailed below.

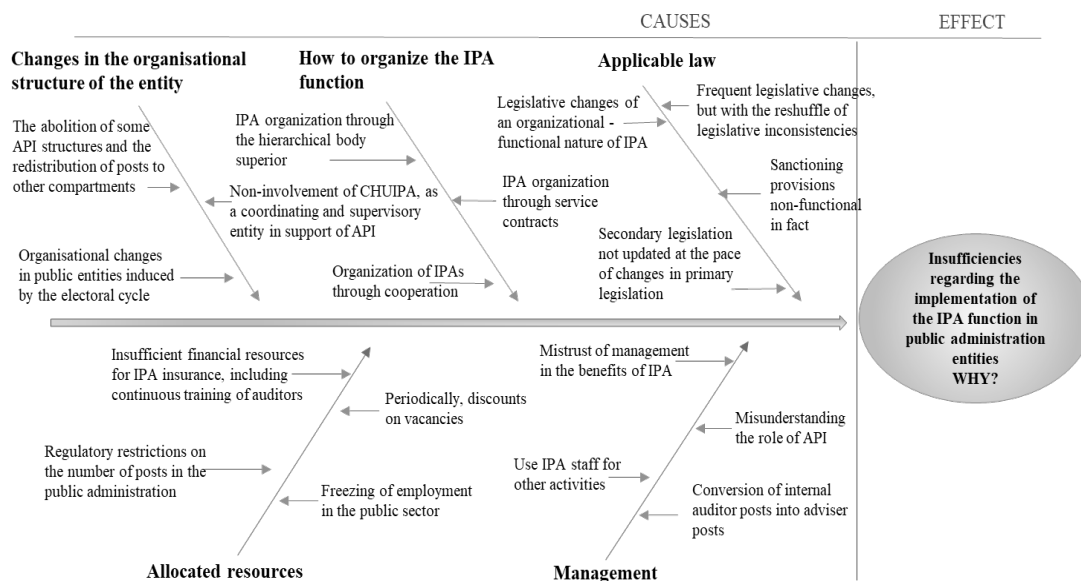


Figure 5. Diagram (cause-effect) Ishikawa
Source: own elaboration

From the perspective of the legislation applicable to the organization and operation of the IPA:

- Legislative inconsistencies generated a series of amendments and additions to the primary legislation. This situation has increased the risk that some managers of public entities will act non-compliantly, through fault or error, in relation to the legal norm applicable to the realization of the organizational and functional framework of the IPA.
- Another risk factor for the organizational and functional framework of the IPA is the non-adaptation of the secondary legislation (which "details" the implementation of the law) to changes in the primary legislation in a timely manner. For example, the General Norms regarding the exercise of internal public audit activity, approved by GD no. 1086/2013, appeared almost two years late compared to the deadline provided for in Article V paragraph 1 of No. 191/2011.
- The sanctioning provisions of the law proved to be in fact non-functional, CHUIPA having limited powers and, therefore, exhibiting a weak interaction, "within the limits of its competence" (art. 22, letter a of Law no. 672/2002, initial form) with the decision-makers in the public administration and with the management of public entities, to eliminate deficiencies in the organization of the IPA. In this way, the coercive-corrective function of the law, in the case of a legal report of non-compliance on the part of the subjects obliged in this regard, did not achieve its purpose.

From the perspective of the actual organisation of the IPA function:

- The managements of some public entities opted for ensuring the IPA function through alternative methods, namely by "outsourcing" the internal audit activity based on a service contract, although there is no legal provision for this method (repealed in 2012), and in the space public operates the principle according to which "the authority is forbidden everything that is not allowed by the law". Many entities have opted for the internal audit to be carried out by the higher hierarchical body or by joining the cooperation system (as a rule, local public administration institutions and authorities), in accordance with the law.

From the perspective of changes in the organisation of the IPA function:

- The internal organization of many entities belonging to the central or local public administration has proven "sensitive" over the years to the changes induced by the electoral cycle, when there are changes in their leadership, followed by restructuring of the functional compartments.
- The abolition of some audit structures and the redistribution of specialists to other departments, with non-compliance with the letter and, above all, the spirit of the law in relation to the importance of internal audit for the public entity, as part of good and real governance.
- Insufficient involvement of CHUIPA as a coordinating and supervising entity of the way of organizing/reorganizing and carrying out IPA activity in public entities, this being limited, most of the time, only to reporting inadequacies and non-conformities.
- Failure to take corrective or coercive measures to determine corrections regarding the poor organization or non-organization of the internal audit activity
- Consolidation of a framework of constructive discipline, in compliance with the normative provisions, by the management of public entities regarding the organization and operation of the IPA, with the recognition of the role of the audit in supporting the management act through the proposals made regarding the management of risks and the achievement of institutional objectives.

From the perspective of the management of public entities obliged to establish IPA:

- There are managers of public entities who did not understand the role and necessity of internal public audit or do not trust its benefits (CHUIPA, 2020).
- As a corollary to the previous finding, in some institutions their leaders have formally organized an IPA structure, but use the staff assigned to it for other activities.
- As a consequence, a more intensive activity of CHUIPA is necessary in explaining the need to comply with the legal provisions by the respective decision-makers.

From the perspective of the resources allocated to the IPA organization:

- Normative restrictions, regarding the number of positions within the specialized apparatuses of the public administration, have also affected the existence and size of internal audit structures.
- The permanent adjustment of the financial resources allocated to personnel policies had the effect of the lack of motivation of specialists to continue their work or to engage in public institutions, as CHUIPA reports reveal, with reference to the flows of staff departures and the non-filling of vacant positions .
- From the processing of CHUIPA reports, a statistical allocation index of 0.33 internal auditors per public entity resulted, which highlights the organizational inadequacies in the system. Even the establishment of functional departments provided, within the limits of the law, with 2 internal public auditors, can be considered insufficient, in relation to the provisions of art. 390-391 of the Administrative Code. As a consequence, it is not possible to appoint a head of the compartment, within the meaning of art. 12 paragraph (2) of Law no. 672/2002, with the related duties and responsibilities.
- The IPA development strategy (2021-2024) shows that there is little concern on the part of some entities in organizing contests and filling vacant positions of internal public auditors, the system remaining undersized.

VI. CONCLUSIONS

The research highlighted the existence of weaknesses in the implementation of the internal public audit function in public administration institutions, as well as in the functioning of established structures, generated by objective and subjective causes.

The main insufficiency found is the non-observance of the imperative obligation of the law, regarding the provision of the organizational and functional framework necessary for carrying out the internal public audit activity, statistically, by one in 10 public entities. The violation of this obligation constitutes a contravention, punishable by a fine by the representatives of the Court of Auditors. By legislating in this way, the Romanian Parliament understood to emphasize the importance of internal public audit and to make decision-makers aware once again of the need to implement this function in public entities. Coercive leverage can be a solution to complete the process of organizing internal audit in all public entities required by law to do so.

Using the cause-and-effect diagram, a number of causes were highlighted which, often acting synergistically, had the effect of not implementing or not operationalizing the internal audit function in some public entities. As a consequence, it is necessary to remove these causes, in order to accelerate the entry into legality regarding the implementation of the organizational and functional framework of the IPA in these entities.

Internal public audit still needs improvement to strengthen its role in achieving the objectives of the public institutions in which it operates.

An efficient internal public audit implies the existence of a consistent, predictable and stable regulatory framework over time, which gives organizational and functional stability at the level of public entities, in carrying out specific missions. At the same time, a quality public audit is inconceivable without a body of professional officials with multilateral training, in the area described by the occupational standard, with experience in public administration and, at the same time, with a wide openness for new knowledge and continuous professional training.

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