

# Internal Public Audit Mission Regarding "The Assessment of the Corruption Prevention System - Year 2023" at the Level of Local Public Entities in Paltinis Zonal Center

## Part II Assessment of Corruption Risks and Assessment of Integrity Incidents

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**JEL classification:** O22, H43

**Abstract:** *Internal public audit is an essential component of local public administration.*

*In the second part of the article, we have carried out an analysis of the implementation stage (implemented / partially implemented / not implemented) in the case of two preventive measures: **Corruption risk assessment and Integrity incident assessment**, measures that were audited during the mission of internal public audit regarding the "Evaluation of the corruption prevention system - year 2023" within 14 entities (7 territorial administrative units and 7 secondary education units). In 2023, the third stage of auditing the measures to prevent corruption was carried out, the first stage was carried out in 2019, and the second stage was carried out in 2021. The fourth stage of auditing these preventive measures will be carried out in 2025.*

**Keywords:** *Corruption risk assessment, Integrity incident assessment, internal public audit.*

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## Introduction

The next two objectives (three and four) that we will present in part II of the article *The internal public audit mission regarding the "evaluation of the corruption prevention system - year 2023" at the level of local public entities in Pălăniș Zonal Center* aim at evaluating the state of the implementation of the preventive measure **"Evaluation of corruption risks"** and the evaluation of the implementation stage of the preventive measure **"Evaluation of integrity incidents"**. (Romanian Parliament, 2002)

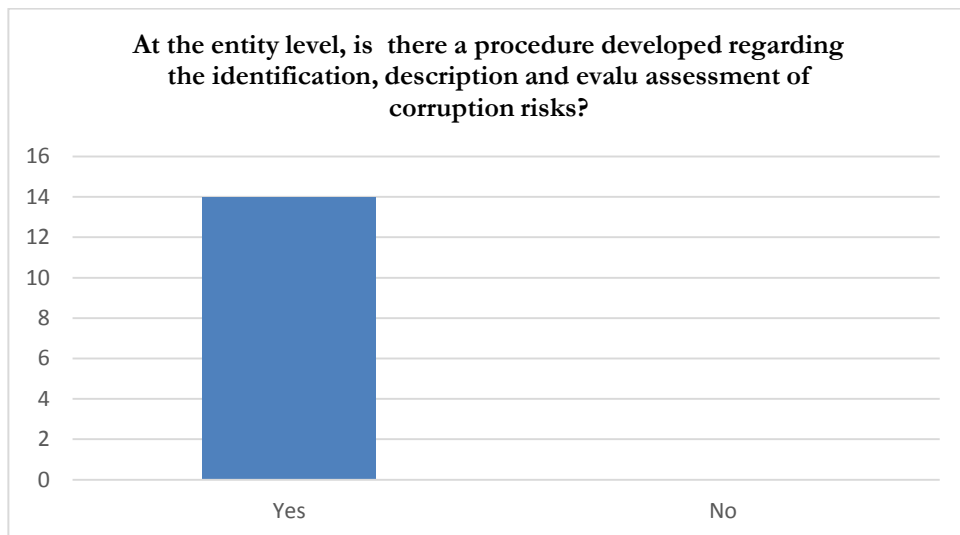
The national anti-corruption strategy 2021-2025, approved by GD no. 1269/2021, gives priority to preventive measures in sectors that are exposed to corruption. The purpose of these missions, carried out at the national level, was to strengthen the national system for preventing and fighting corruption, aiming at professionalism and efficiency in the public sector, the safety of citizens and the support of a developed social and economic environment. It aims to promote integrity and fight corruption. (Romanian Government, 2016).

The data processed in the article come from the internal documents of the lot entities analyzed, as well as from the Internal Public Audit Reports of Botoșani County Branch of A.Co.R.

## Interpretation of the results following the performance of the internal public audit regarding the „Evaluation of the corruption prevention system – year 2023”. Pursued objective: Evaluation of corruption risks

The third objective that we will present in the second part of the article aims to evaluate the stage of implementation of the preventive measure **"Evaluation of the risks of corruption"**.

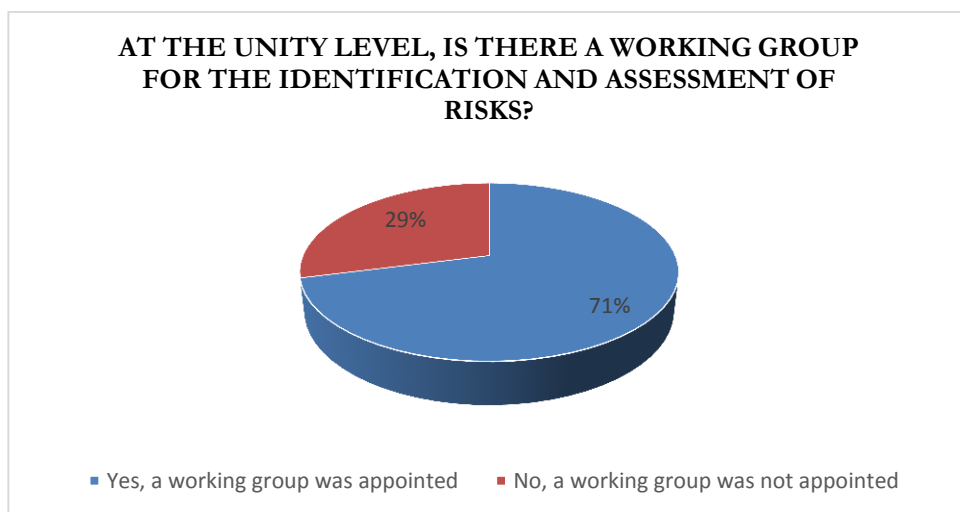
The first aspect verified within this objective was whether at the level of public entities **there is a procedure developed regarding the identification, description and assessment of corruption risks.**



**Figure no. 1.** Existence of a procedure regarding the identification, description and assessment of corruption risks

From the figure above, it can be seen that within all 14 audited structures there is a procedure or a document regarding the assessment of corruption risks.

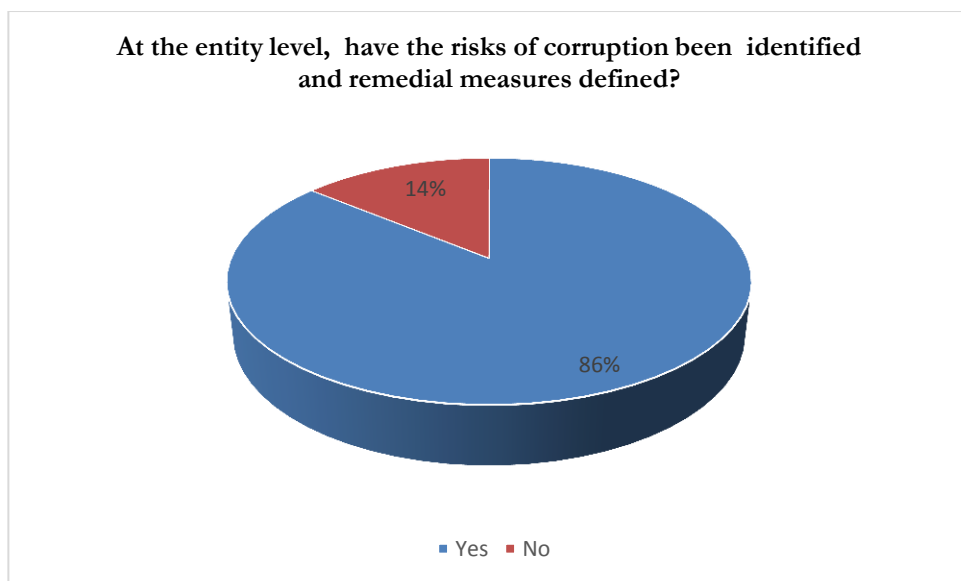
It was also monitored whether there is, at the unit level, **a working group for the identification and assessment of risks.**



**Fig. no. 2.** Designation of a working group for the identification and assessment of risks

Based on the analysis carried out, we deduce that at the level of 10 entities, respectively 71% of their total, a working group was appointed for the identification and assessment of risks, while 4 entities, respectively 29% did not appoint this group. It should be specified that out of the 10 entities, 6 designated this group during the internal public audit mission.

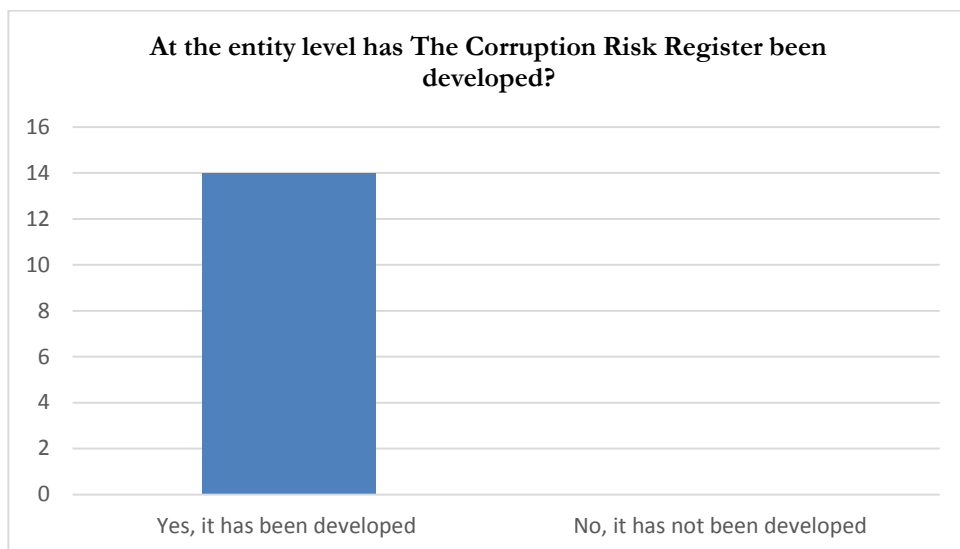
An important aspect verified was whether **The Analysis of the degree of implementation of corruption prevention measures** was developed at the entity level, based on the evaluation indicators.



**Figure no. 3.** *Identification of risks of corruption and defining the remedial measures*

Based on these results, we can deduce that at the level of 12 entities (87%) the analysis of the degree of implementation of measures to prevent corruption was developed, while at the level of two entities (14%) this analysis was not developed.

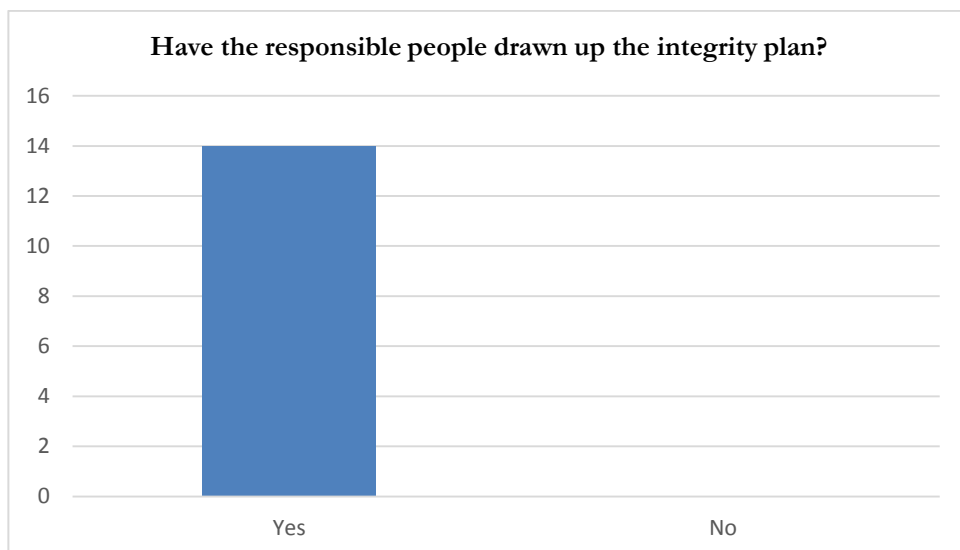
Another important element was whether **The Corruption Risk Register** was developed at the entity level.



**Figure no. 4.** *Development of The Corruption Risk Register*

The recorded responses indicate that the Corruption Risk Register was developed at all 14 entities (7 TAUs and 7 educational units).

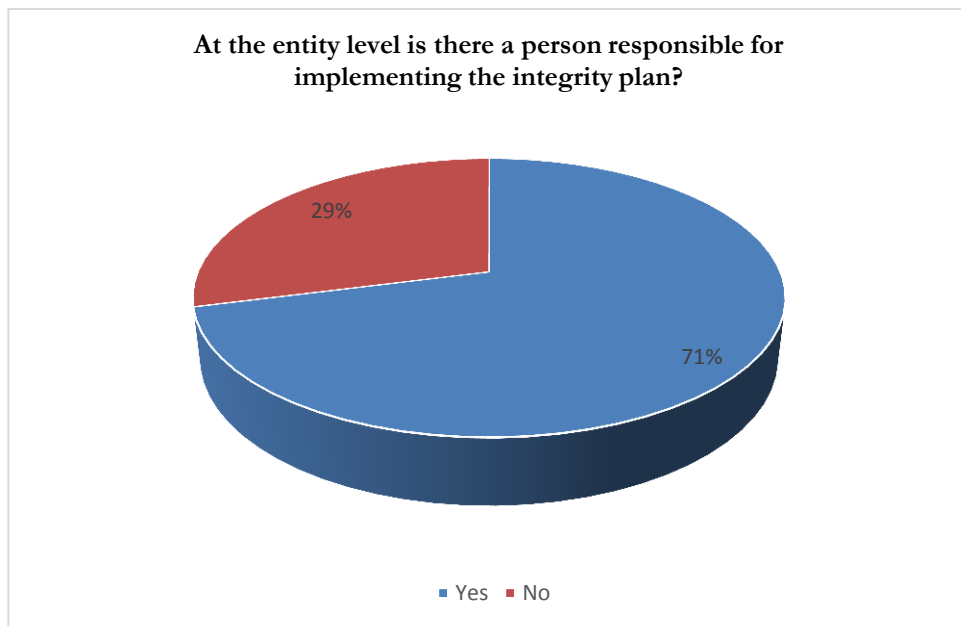
Also for this objective, it was followed whether the responsible persons drew up **an integrity plan**.



**Figure no. 5.** *Drafting the integrity plan*

Based on the analysis carried out, we conclude that the Integrity Plan was developed at all audited structures.

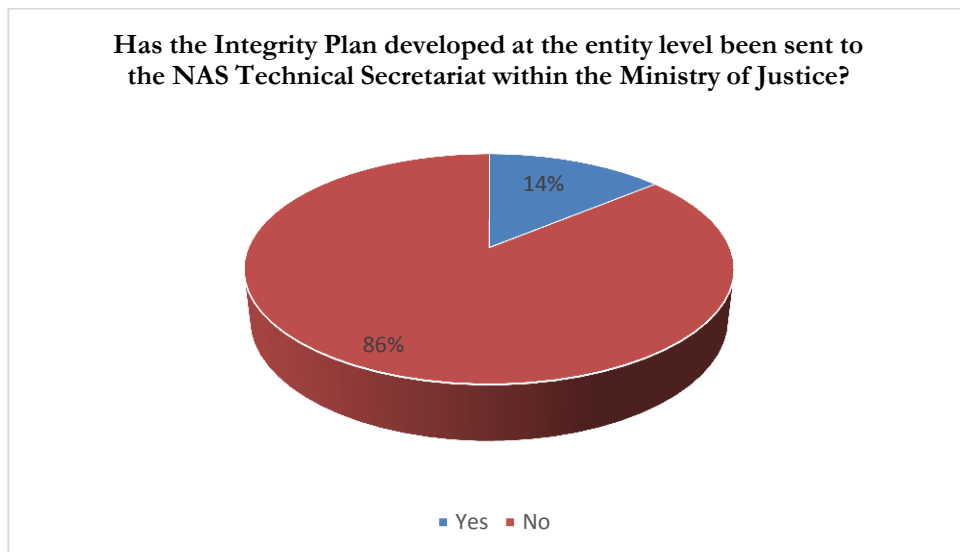
It was also considered whether at the level of the audited entity there is **a person responsible for the implementation of the integrity plan.**



**Figure no. 6.** *Designation of the integrity plan coordinator*

The share of positive responses (71% - 10 entities) illustrates the fact that the vast majority of entity managers expressed their interest in appointing the coordinator of the implementation of the integrity plan, while 4 representatives of the audited entities (29%) have not yet appointed such a coordinator.

**The transmission of the Integrity Plan to the technical secretariat of the NAS** within the Ministry of Justice was also verified.



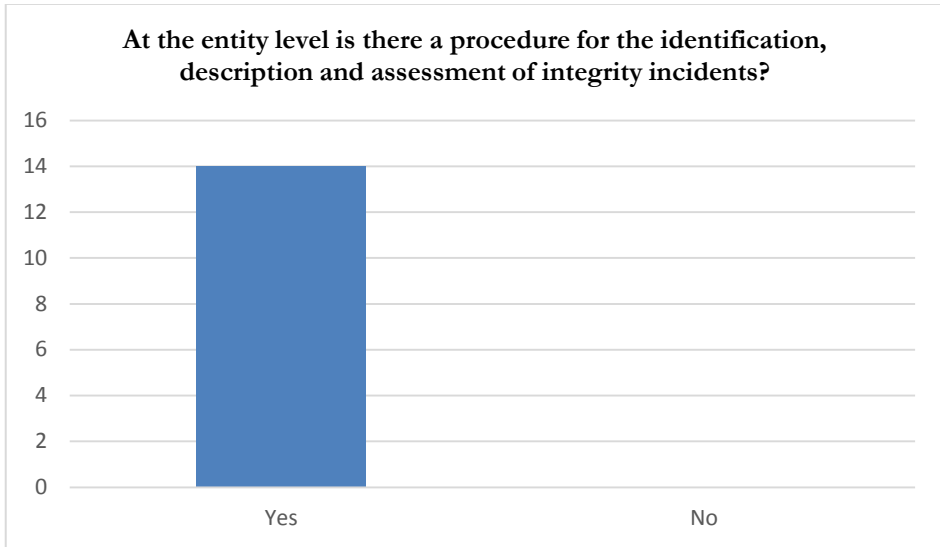
**Figure no. 7.** *Transmission of the Integrity Plan developed at the entity level to the NAS Technical Secretariat within the Ministry of Justice*

Based on these results, we deduce that out of the 14 audited structures, only a percentage of 14%, i.e. only 2 entities sent the Integrity Plan to the Technical Secretariat of the National Anticorruption Strategy within the Ministry of Justice, but these two also sent the mentioned document during the internal public audit mission, noting that they did not know the procedure for submitting the plan.

**Interpretation of the results following the performance of the internal public audit mission regarding the "Evaluation of the corruption prevention system – year 2023". Pursued objective: Evaluation of integrity incidents**

The fourth objective aims the implementation stage of the preventive measure „**Evaluation of integrity incidents**”.

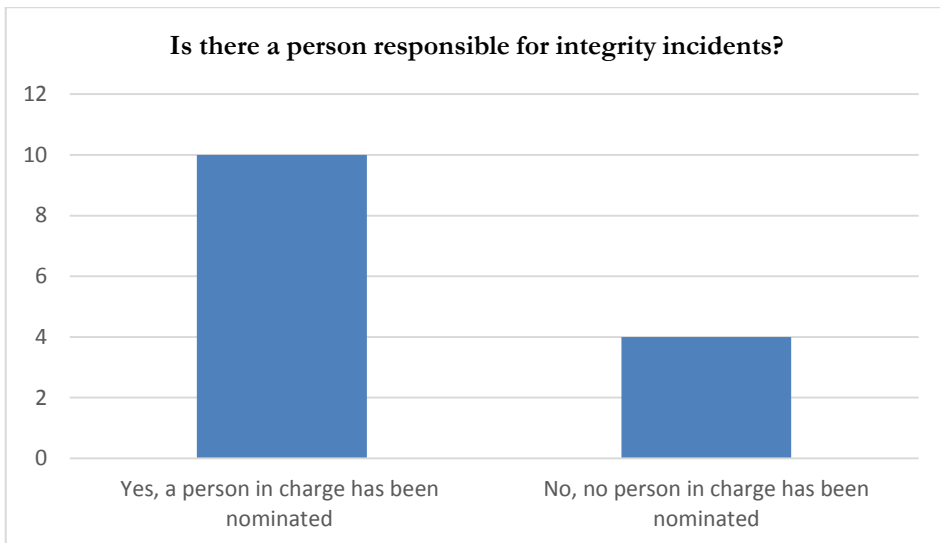
A first aspect verified in objective 4 was whether **a procedure for the identification, description and evaluation of integrity incidents** is developed and approved at the entity level.



**Figure no. 8.** *Drafting of a procedure for the identification, description and assessment of integrity incidents*

Analyzing the data above, we notice that at the level of all 14 entities (in 100%) there is a procedure or document regarding the identification, description and evaluation of integrity incidents.

The second element verified regarding this objective was whether a **person in charge of integrity incidents** was nominated at the entity level.

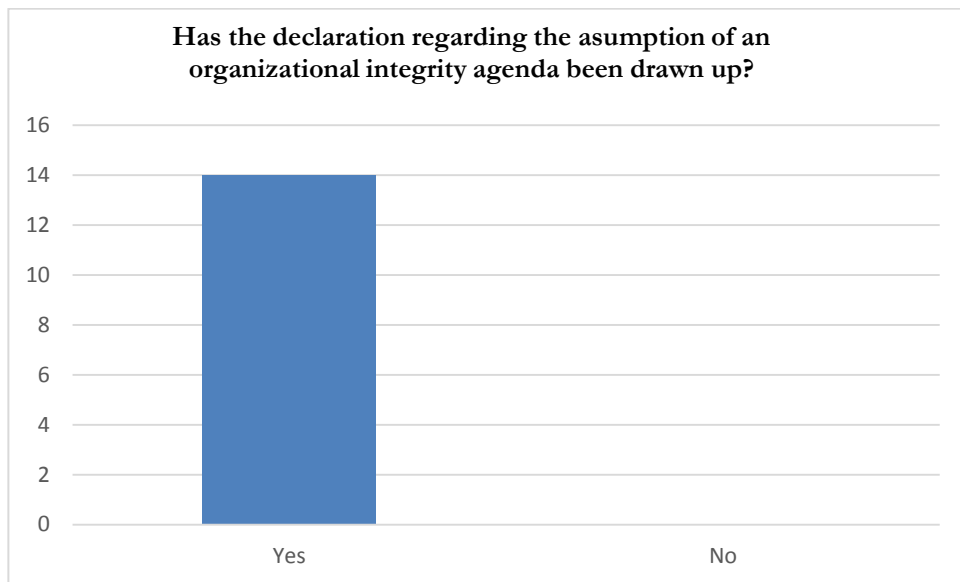


**Figure no. 9.** *Nominating a person responsible for integrity incidents*



According to the recorded results, it can be seen that out of the 14 entities, at the level of 10 of them, the person in charge of integrity incidents was nominated.

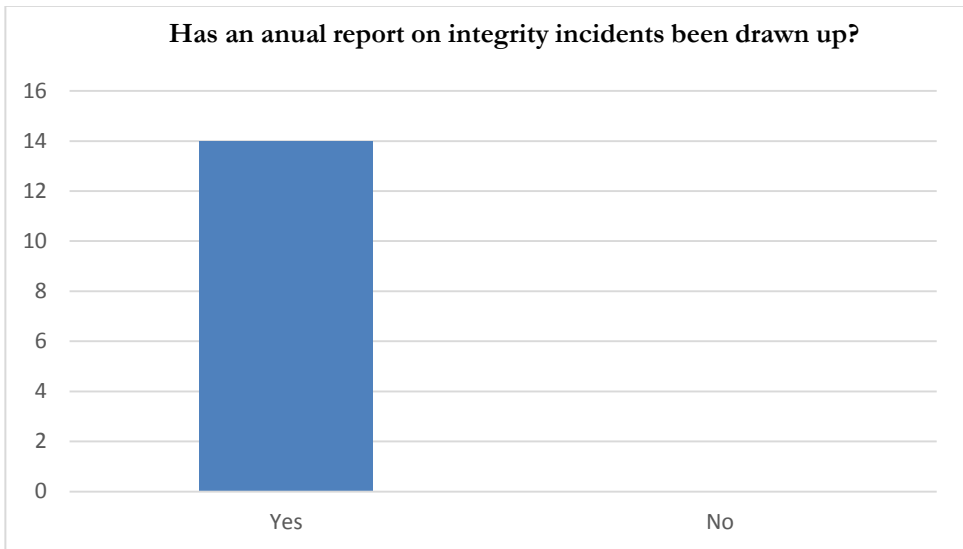
**The existence of the declaration regarding the assumption of an organizational integrity agenda** was also followed.



**Figure no. 10.** *Adoption of the declaration regarding the assumption of an organizational integrity agenda*

Analyzing the data above, we note that within the 14 entities (in 100%) the declaration regarding the assumption of an integrity agenda was adopted.

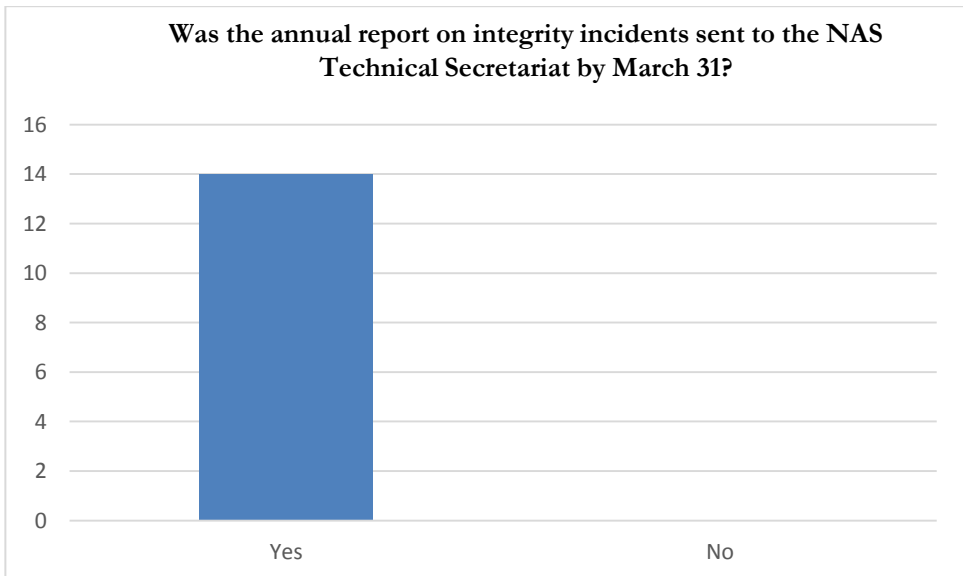
**The annual report on integrity incidents** was also verified.



**Figure no. 11.** *Drafting the report on integrity incidents*

Based on these results, we can deduce that at the level of the 14 entities, in 2023 the Report on integrity incidents was drawn up.

It was also monitored whether **the annual report was sent, by March 31 of the following year, to the Technical Secretariat of the NAS.**

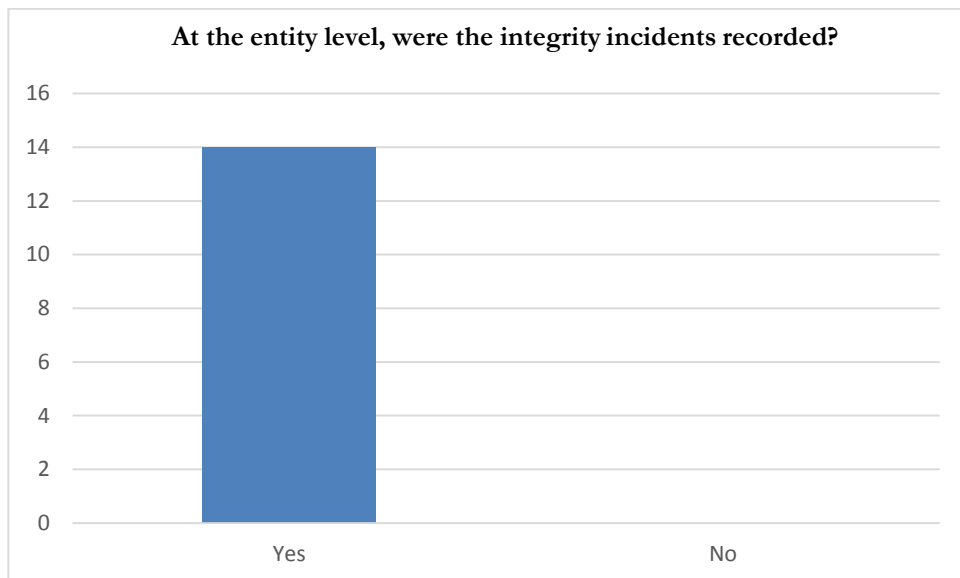


**Figure no. 12** *Sending the annual report to the NAS Technical Secretariat*

According to the recorded results, it is observed that no structure sent an annual report on the evaluation of integrity incidents to the Technical Secretariat of SNA.

And finally, it was tracked whether **any integrity incidents were recorded at the entity level.**

Yes No



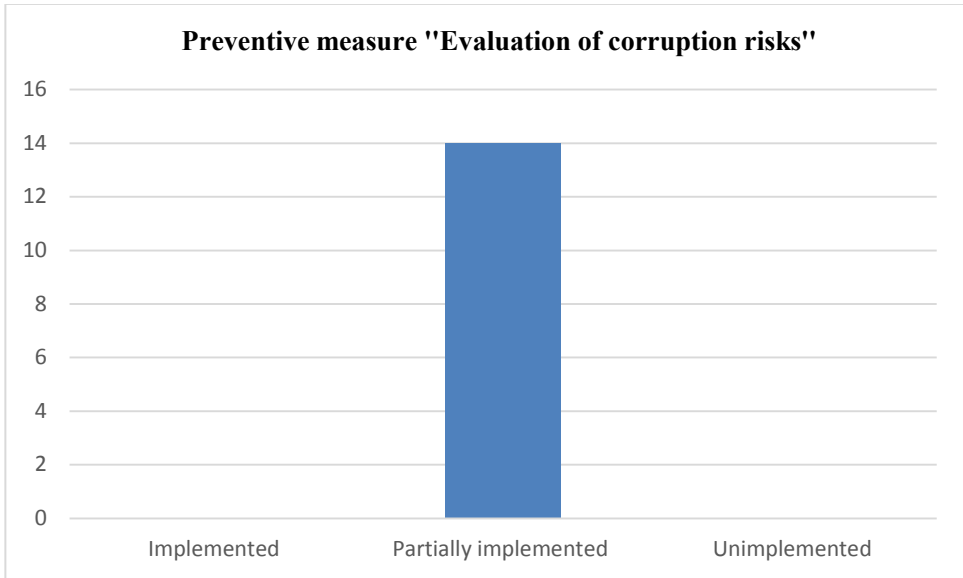
**Figure no. 13.** *Recording of integrity incidents at the entity level*

Analyzing the data above, we note that within the 14 entities (in 100%) no integrity incidents were recorded.

## Conclusions

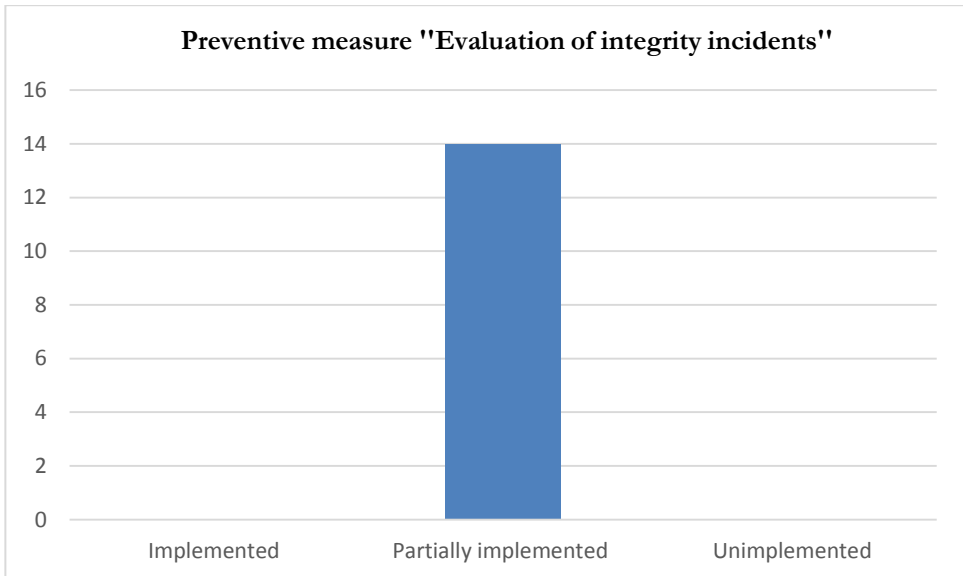
Internal auditing is an independent assurance and consulting activity designed to add value and improve an organization's activities.

Following the centralization of the data analyzed throughout the article, it was found that the recorded results indicate that the two preventive measures: ***Evaluation of the corruption system and Evaluation of integrity incidents*** were **partially implemented** at the level of all audited structures.



**Figure no. 14.** Preventive measure "Evaluation of corruption risks"

The recorded results indicate that following the centralization of the data, it was found that the preventive measure **"Evaluation of corruption risks"** was **partially implemented** at the level of all audited TAUs and educational units.



**Figure no. 15.** Preventive measure "Evaluation of integrity incidents"

The recorded results indicate that following the centralization of the data, it was found that the preventive measure "*Evaluation of integrity incidents*" was **partially implemented** at the level of the audited structures.

Given the fact that all four preventive measures (from both parts of the article) are partially implemented, it follows that at the level of the audited entities, emphasis is placed on strengthening the national system for preventing and combating corruption by strengthening the mechanisms for identifying and managing risks, threats and the vulnerabilities circumscribed by this phenomenon, in order to guarantee professionalism and efficiency in the public sector, the safety of citizens, and to support a developed social and economic environment. In conclusion, none of the audited entities had any unimplemented preventive measure, which is a positive aspect, while at the same time concerns were observed regarding this area.

We can say that at the national level, efforts are constantly being made to reduce corruption cases, fraud cases, and integrity incidents in the sectors exposed to corruption. The promotion of organizational integrity in the public sector supports Romania in achieving the objectives assumed at the international level in the field of anti-corruption. We also believe that the importance of this field has been understood and known at the level of the audited entities, the interest in the implementation of all measures being in an upward trend.

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## References

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