DEVELOPMENTS IN THE ACTIVITY OF THE COURT OF ACCOUNTS, 2010–2019

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Abstract. This study examines the activity and institutional evolution of the Romanian Court of Accounts over the period 2010–2019, a decade marked by significant transformations in public sector governance, external public audit, and accountability mechanisms. During these years, the Court of Accounts underwent a process of institutional consolidation and modernization, shaped by both domestic legislative developments and the growing influence of international audit standards promoted within the community of Supreme Audit Institutions. The analysis focuses on the Court's core functions, including financial, compliance, and performance auditing, as well as on the strategic objectives adopted to strengthen institutional capacity, professional competence, and transparency in the management of public resources. Particular attention is paid to the internal decision-making activity of the Plenum, the development of audit methodologies, the implementation of performance evaluation systems, and the role of ethical and professional standards in enhancing audit quality. Equally important, the study highlights the Court's increasing engagement at the international level, through active participation in INTOSAI and EUROSAI structures, bilateral cooperation with peer institutions, and dialogue with European and global partners. These external interactions contributed to the harmonization of national audit practices with international standards and supported the Court's role in promoting good governance, financial discipline, and the protection of public financial interests.
By providing a structured overview of the Court of Accounts' activities, strategic initiatives, and institutional reforms between 2010 and 2019, this study aims to contribute to a better understanding of the evolving role of Supreme Audit Institutions in democratic systems and their significance in ensuring accountability, efficiency, and integrity in the use of public funds.

Keywords: *Supreme Audit Institutions, External Public Audit, Institutional Development, Public Financial Management, Transparency and Accountability*

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In the 2010 activity report, the President of the Court of Accounts, Nicolae Văcăroiu, emphasized the implementation of Principle 2 of the INTOSAI[2] ISSAI 21 Standard, which refers to transparency and accountability, as well as to the mission, strategy, and relations with Parliament and the executive. Moreover, the

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Institutional Development Strategy of the Court of Accounts for the period 2010–2014 was adapted. In conjunction with these activities, the Court of Accounts participated in various meetings organized by INTOSAI and EUROSAI.[3]

The 2010 Activity Report of the Court of Accounts further reveals that the most frequently identified irregularities concerned non-compliance with legal provisions on the reimbursement of expenditures (28% of the total), those related to the stability, recording, and collection of budgetary revenues in the amounts and within the deadlines prescribed by law (19% of the total), findings regarding the legality, accuracy, and reliability of accounting records and financial statements (16% of the total), violations of legal provisions governing the administration and management of the public and private assets of the state and of administrative-territorial units (11% of the total), among others.[4]

In 2011, the activity of the Plenum comprised 30 meetings, during which 265 documents submitted by the structures of the Court of Accounts were examined and debated, of which 187 were approved. These included, among others, the institution's own audit standards, the Regulation on the organization and conduct of specific activities, the IT Strategy, and the Human Resources Strategy, etc.[5]

In 2011, the Court of Accounts exercised its audit function with respect to 2,751 entities. As a result, 9,920 measures were ordered to remedy irregularities identified in financial-accounting or fiscal activities (66.73%), 4,514 measures aimed at determining the extent of the damage and taking steps for its recovery (30.36%), 157 cases involving the suspension of measures that contravened legal regulations in the financial, accounting, and fiscal fields (1.06%), 27 cases of referral to criminal prosecution authorities, 4 cases involving the blocking of budgetary or special funds, one case of suspension from office, and 243 other cases.[6]

At the external level, the Court of Accounts held meetings with representatives of the Supreme Audit Authority of Slovakia, with a delegation of the German Federal Court of Audit, and with representatives of the Courts of Accounts from the People's Republic of China, Spain, and Indonesia. Also in 2011, a visit took place by the Public Prosecutor General of the French Court of Accounts.[7] The Court of Accounts participated in working groups within EUROSAI and INTOSAI.

At the EUROSAI[8] meeting held in Istanbul, topics were addressed related to e-government, international fraud affecting public revenues, and IT self-

[3] Curtea de Conturi, *Raport de activitate*, 2010, p. 3
[4] Ibidem, p. 13
[5] Curtea de Conturi, *Raport de activitate,* 2011, p. 12
[6] Ibidem, p.15
[7] Ibidem, p. 30-32
[8] European Organisation of Supreme Audit Institutions

assessments. During the same meeting, it was decided that Romania would coordinate Subgroup 5, focusing on "The Use of Facilities Offered by Information Technology," with Estonia and Ukraine as members of this group.

In July 2011, a joint mission of the European Commission, the International Monetary Fund, and the World Bank took place. The main topic of discussion was the role of the Court of Accounts in the implementation of public policies, including the current role of performance auditors, the implementation of the Court of Accounts' recommendations, and cooperation with other bodies.[9]

In order to inform the public about the activity of the Court of Accounts, the publication of the *Court of Accounts Journal* was resumed in 2011.

In 2012, the activity of the Plenum of the Court of Accounts materialized in 27 meetings, during which 392 documents submitted by the Court's structures were debated and analyzed, resulting in 279 decisions. These included, inter alia, regulations, norms, and strategies; the implementation plan of the communication strategy; the IT Audit Manual; the IT Audit Guide; audit reports; the annual public report; reports on local public finances prepared at county level; decisions regarding the participation of representatives of the Court of Accounts and the Audit Authority in the activities of international bodies; decisions concerning the professional training of specialized staff; and decisions related to the management of financial resources, among others.[10]

Within the framework of external cooperation, the Seventh EUROSAI–OLACEFS Conference was held in 2012 in Tbilisi, Georgia. The theme of the conference was *"Good Governance in the Public Sector: The Role of Supreme Audit Institutions."* Two main topics were developed within this framework: strengthening stakeholder confidence through audits of integrity and accountability, including management responsibility and tone at the top; and public financial management reform, focusing on trends and lessons learned.[11]

The 2013 Report of the Court of Accounts indicates that 31 Plenum meetings were held, during which 386 documents submitted by the Court's structures were examined and debated, resulting in the issuance of 289 decisions. These included, inter alia, decisions approving the reports and briefings of the Ethics Committee; decisions authorizing the referral of cases to criminal prosecution authorities concerning acts for which there were indications of breaches of criminal law in the activities of the audited entities; decisions related to human resources; decisions regarding the approval or amendment of the Public Procurement Program; and the conclusion of service provision contracts.[12]

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[9] *Ibidem*, p. 25
[10] Curtea de Conturi, *Raport de activitate 2012*, p. 9
[11] *Ibidem*, p.34
[12] Curtea de Conturi, *Raport de activitate 2013*, p. 9

At the external level, the Court of Accounts was involved in exchanges of experience, accepted invitations from its counterparts in Spain and the Republic of Moldova, and received the President of the Audit and Inspection Committee of the Republic of Korea, as well as the Audit Minister of the Supreme Commission of India, in London.[13]

Among the strategic objectives adopted for the period 2010–2014 were the following: the sound and efficient management and use of public funds; the protection of the financial interests of the Romanian state and of the European Community; the strengthening of the institutional capacity of the Romanian Court of Accounts as an independent, professional, and credible institution for external public audit and control of public funds; ensuring harmonization with international standards adopted by the INTOSAI (International Organization of Supreme Audit Institutions) and with the European Guidelines for their implementation; and the implementation of the legislative framework in the field of external public audit in line with the evolution of international best practices.

In 2014, the Court of Accounts published the *Compliance Audit Manual* with the aim of supporting public authorities as well as other stakeholders interested in understanding how the Court exercises its control activities. The manual specifies the general objective of control, its characteristics and methods of implementation, the elements of control, the general principles of control, the stages of the control action, and control reporting. All these approaches are grounded in the principles of transparency, accountability, sound administration, and good governance.[14]

Article 21(1) of the law provides as follows: *"The Court of Accounts shall exercise the control function over the manner in which the financial resources of the state and of the public sector are formed, administered, and used, submitting to Parliament and, respectively, to the administrative-territorial units reports on their use and administration, in accordance with the principles of legality, regularity, economy, efficiency, and effectiveness."*

The purpose of compliance audit in the public sector was adopted in the Lima Declaration of the INTOSAI (International Organization of Supreme Audit Institutions) in 1977:

"The concept of audit and its implementation in public financial administration are essential, since the management of public funds constitutes a responsibility. Audit is not an end in itself, but an indispensable part of a regulatory system whose purpose is to identify, in a timely manner, deviations from accepted standards and instances of breaches of the principles of legality, efficiency, effectiveness, and economy in financial management, so as to make it possible to take corrective action in cases of identified irregularities, to establish the persons

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[13] *Ibidem*, pp. 33-34

[14] https://www.curteadeconturi.ro/uploads/ba799d10/00f73f99/0b553817/efbebc95/dcafc673/e1638e13/9edcf166/e54c9a73/Manual_de_audit_de_conformitate.pdf

responsible, to recover losses, or to take measures to prevent, or at least avoid, the recurrence of such deficiencies in the future."[15]

Following the Mexico Declaration (2007), INTOSAI called upon its members, at the Twentieth Congress (INCOSAI) held in South Africa in 2010, to: use the framework of the International Standards of Supreme Audit Institutions as a common reference framework for public sector auditing; compare the quality of the audit activities carried out, their own audit standards, and the guidelines for their application with the corresponding provisions of the International Standards of Supreme Audit Institutions; and implement the international standards of supreme audit institutions in accordance with the legal mandate of the supreme audit institutions, as well as with national legislation and regulations.[16]

Starting in 2014, under the coordination of the Ethics Committee, the statute of the external public auditor and the Code of Ethical and Professional Conduct of the staff of the Court of Accounts were updated. In the same year, the activity of the Plenum materialized in 36 meetings, during which 474 documents submitted by the Court's structures were examined and debated, resulting in 360 Plenum decisions. Among these, particular emphasis may be placed on regulations, norms, and clarifications; decisions expressing viewpoints on certain draft normative acts or legislative initiatives; and decisions approving the reports of the Ethics Committee, among others.[17]

Also in 2014, the leadership of the Court of Accounts introduced the *Court of Accounts Performance Evaluation System*. This system consisted of a set of 12 externally oriented performance indicators designed to provide a concise reflection of the Court of Accounts' activities, as well as 25 internally oriented management indicators intended to assess audit and control activities and to evaluate the impact of the Court of Accounts' work on society.[18]

The celebration of the 150th anniversary of the Court of Accounts was marked by a special event, as well as by the launch of a volume entitled *150 Years Since Its Establishment, 1864–2014*, accompanied by a collection of documents presenting the functional and organizational existence of the Court of Accounts over the course of its 150-year history. In the same year, the President of the Court of Accounts held a series of bilateral meetings with representatives of Supreme Audit Institutions, including the President of the Court of Accounts of the United Arab Emirates, the President of the Jurisdictional Section of the Spanish Court of Accounts, one of the auditors of the Accounts Chamber of the Russian Federation,

[15]https://www.curteadeconturi.ro/uploads/f65c9408/587a5317/5b35379c/0fe2fb02/576edf5c/071535dc/af843b4f/da4e8eae/1._INTOSAI_P1_Declaratia_de_la_Lima.pdf
[16]https://www.intosai.org/fileadmin/downloads/about_us/Organs/Congresses/2010_Johannesburg_Accords/EN_jhbaccordsen.pdf
[17] Curtea de Conturi, *Raport de activitate 2014*, p. 9
[18] *Ibidem*, p. 11

the Presidents of the Courts of Accounts of Brazil and Croatia, the Vice-President of the Court of Accounts of Slovakia, two Auditors General of the Court of Accounts of Argentina, the President of the Court of Accounts of Austria, among others.[19]

In 2015, the activity of the Plenum of the Court of Accounts materialized in 47 meetings, during which 634 documents were debated, resulting in the issuance of 444 decisions grouped under the following thematic areas: activity reports and audit reports; decisions concerning the endorsement or issuance of opinions on draft normative acts or legislative initiatives; decisions regarding the activity program of the Court of Accounts; and decisions concerning the evaluation of the quality of specific activities carried out by the Court's specialized structures.[20]

At the external level, 2015 began with the visit of a delegation from the Italian Court of Accounts, led by its President, Raffaele Squittieri, held between 17 and 20 January. The discussions addressed topics such as bilateral Romanian–Italian relations at the level of the two Supreme Audit Institutions, their fundamental role in the functioning of the rule of law, the privileged relationship between Parliament and national SAIs with regard to accountability for the use of state funds, and the financial independence of SAIs, among others.

The Romanian Court of Accounts also responded to the invitation of the Turkish Court of Accounts. The discussions focused on issues related to the institutional framework and the organizational structure of the two Courts of Accounts. The President of the Romanian Court of Accounts also held a meeting with Cemil Çiçek, President of the Grand National Assembly of Turkey. The talks addressed topics such as corruption in Romania, the absence of a jurisdictional section within the Romanian Court of Accounts, Turkey's accession to the European Union, Turkish economic investments in Romania, the Turkish minority in Romania, and the Strategic Partnership.

In the autumn of the same year, a delegation of the Turkish Court of Accounts paid a return visit to Bucharest. On this occasion, discussions focused on the impact, results, and implications of the audit reports issued by Romania's Supreme Audit Institution, the relationship between the Court and Parliament, the audit of European funds, and the challenges faced by Romania's SAI during the EU accession process.[21] During the same period, the Audit Authority carried out an intensive level of external activity, strengthening its interinstitutional cooperation with the European Commission, the European Court of Auditors, as well as with similar institutions involved in the audit of non-reimbursable financial assistance.[22] The Court of Accounts acceded to the National Anti-Corruption Strategy 2016–

[19] *Ibidem*, p. 39
[20] Curtea de Conturi, *Raport de activitate 2015,* pp.11-12
[21] *Ibidem*, p.46-47
[22] *Ibidem*, p.49

2020 immediately after its adoption by the Government. Through its specific activities, the institution aims to limit the phenomenon of corruption as manifested in the area of public expenditure.[23]

For the period 2016–2020, the Court of Accounts established several types of strategies and objectives proposed by the INTOSAI, with the aim of encouraging the exchange of ideas and experiences among Supreme Audit Institutions regarding governmental auditing, both at the international level and within the national context.[24]

The primary objective was to strengthen institutional capacity by enhancing professional capability. Among the strategic objectives proposed by the Court of Accounts for the aforementioned period were: the development of professional capacity through the promotion of modern audit procedures; increasing the ability to adapt to changes in the external environment in which the Court of Accounts operates, with a view to improving the level of implementation of the measures ordered and the recommendations issued; and increasing the efficiency of resource utilization through effective management.[25]

All these strategies are accompanied by performance indicators and designated responsibilities for their implementation, as well as by mechanisms for monitoring the execution of the implementation plan. In addition to the institutional development strategy, the Court of Accounts also adopted a human resources strategy, a communication strategy, and an IT strategy.

In 2016, 45 Plenum meetings were held, during which 678 documents were debated, leading to the adoption of 457 decisions. At the external level, emphasis was placed on developing professional relations with Supreme Audit Institutions within the INTOSAI community, with particular focus on EUROSAI.

Three major events took place in 2016. The first was the visit of the Romanian Court of Accounts to Algeria, at the invitation of Abdelkader Benmarouf, President of the Algerian Supreme Audit Institution. The discussions addressed issues such as the willingness of audited entities to respond to the Algerian Court of Accounts, the intention and interest in assigning new responsibilities to the institution, including preventive functions, as well as attempts by political actors to influence or control the activity of the Court of Accounts. At the conclusion of the visit, a Memorandum of Understanding and Cooperation was signed between the Romanian Court of Accounts and the Algerian Court of Accounts.

In the same year, in September, a delegation of the Court of Accounts of the People's Republic of China paid a visit to Romania. Topics discussed included the

[23] Coord. Nicolae Văcăroiu, Sergiu Mainea, *Cartea Albă a Curții de Conturi a României 2008 – 2017*, București, 2017, p.5

[24] Curtea de Conturi, *Raport de activitate 2016*, p. 10

[25] Idem, p.10

organizational structure and functioning of the Romanian Court of Accounts, audit planning management, the audit of state-owned enterprises, and online auditing.

Based on the cooperation agreement concluded in 2006 between the Courts of Accounts of Romania and the Republic of Moldova, in November 2016 a delegation of the Moldovan Court of Accounts visited Romania to discuss the exchange of experience in improving financial audit methodology and IT audit practices.[26]

The year 2017 marked a change in the leadership of the Court of Accounts. The mandate of President Nicolae Văcăroiu came to an end, and in October the Parliament of Romania entrusted the leadership of the Court of Accounts to Mihai Busuioc. He stated that he envisaged a mandate under the auspices of legality and balance, aiming to enhance the quality of audit missions through the introduction of uniform working practices, the development and implementation of an integrated information system, and active and effective cooperation with specialized institutions and professional associations in the field.

Furthermore, he emphasized the importance of initiating and implementing structural reforms within the institution in order to capitalize on the professional potential of external public auditors as well as of other categories of staff. The agenda of President Busuioc also reflects a concern for reducing the waste of public resources and the risk of fraud involving public funds, as well as for improving the efficiency of public expenditure within state institutions. In terms of external cooperation, President Mihai Busuioc highlighted the desire for a more active and effective involvement within the EUROSAI and INTOSAI communities, through the participation of representatives of the Romanian Court of Accounts and the Audit Authority in international working groups.[27]

In 2017, 42 Plenum meetings were held, during which 489 decisions were adopted. Among these decisions were those concerning the evaluation of the quality of specific activities, decisions approving the solutions proposed by the Commission for the uniform application of the legal provisions applicable to the activity of the Court of Accounts, and decisions approving the reports of commissions established within the Court of Accounts.[28]

A paradigm shift was represented by the initiative of the President of the Court of Accounts, who in 2018 launched the online section *"Guidance / Unified Practical Solutions,"* featuring examples of good practices that had been identified in order to support institutions managing public funds. This initiative aimed to demonstrate the Court's openness to dialogue with representatives of audited entities, as well as to support the governance mechanisms of the Romanian state.[29]

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[26] Idem, pp. 71 – 72.
[27] Curtea de Conturi, *Raport de activitate 2017*, p. 7
[28] Curtea de Conturi, *Raport de activitate 2018,* p. 9
[29] Curtea de Conturi, *Raport de activitate 2018,* p. 9

The Plenum of the Court of Accounts convened in 49 meetings, during which 597 documents were debated. Of these, 591 were approved.[30] In the same year, 1,670 financial audit missions, 30 performance audit missions, 572 compliance audit missions, and 643 documentation activities were carried out.[31] Also in 2018, the Court of Accounts launched an internship programme for students and strengthened its openness toward the academic community.[32]

External cooperation activities continued and expanded within the frameworks of EUROSAI and INTOSAI, as well as through bilateral meetings. Among these, mention may be made of the visit to Romania by the President of the State Audit Institution of the Republic of Serbia, during which discussions focused on topics such as the implementation of an audit management system and the development of the IT audit function.

In the year when Romania was celebrating the 100th anniversary of the Great Union, in April 2018, the President of the Court of Accounts, Mihai Busuioc, travelled to the Republic of Moldova together with a delegation of the Court of Accounts. The discussions focused on the exchange of experience and good practices in the fields of public resource auditing and EU funds auditing. During the same visit, President Mihai Busuioc also held meetings with the President of the Parliament of the Republic of Moldova and with Prime Minister Pavel Filip.[33]

The year 2019 represented for the Court of Accounts a continuation of the process of strengthening institutional accountability in its relationship with citizens. Moreover, as a result of the recommendations formulated by the Court's representatives, the audited financial statements recorded improved accuracy. At the external level, the Court intensified its activity within international organizations, while strategically maintaining its plan for institutional modernization, coupled with enhanced transparency in the management of public resources.[34]

In quantitative terms, the Court's activity can be summarized as follows: 2,291 audit reports; 5,425 follow-up reports; 2,246 audited entities; 138 minutes recording contraventions; 87 compliance certificates; 113 recommendation letters addressed to users of public funds; 18,176 identified cases of deviations, irregularities, and errors; 1,578 measures verified from the decisions issued in 2019; and 1,105 measures implemented by entities during that year.[35] The Plenum of the Court of Accounts convened in 58 meetings, during which 678 specific decisions were adopted.[36]

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[30] *Ibidem*, p.22
[31] *Ibidem*, p. 27
[32] *Ibidem*, p.47
[33] *Ibidem*, p.54
[34] Curtea de Conturi, *Raport de activitate 2019,* p. 12
[35] *Ibidem*, p.13
[36] *Ibidem*, p.22

An important event for the Romanian Court of Accounts took place in Bucharest, namely the Conference of the Presidents of the Supreme Audit Institutions of the Member States of the **European Union** on cooperation in external public audit. In the context of Romania's exercise of the Presidency of the Council of the European Union, the Court of Accounts hosted the conference under the theme *"Innovation in the Field of Auditing at the Level of the European Union and Strengthening the Guiding Role of Supreme Audit Institutions for the Benefit of Society."*[37]

Conclusion: Lessons Learned and Policy Recommendations

The examination of the Romanian Court of Accounts' activity between 2010 and 2019 provides a relevant case study on the gradual transformation of a Supreme Audit Institution operating in a post-transition administrative environment. The developments observed throughout this period offer several important lessons regarding institutional design, audit effectiveness, and the role of external public audit in strengthening democratic governance.

A first major lesson concerns the centrality of institutional capacity building as a prerequisite for effective external public audit. The experience of the Court of Accounts demonstrates that legal mandates alone are insufficient in the absence of sustained investments in professional training, ethical standards, internal procedures, and performance evaluation mechanisms. The gradual introduction of unified audit practices, internal quality assessment systems, and modern audit manuals contributed to improving both the consistency and credibility of audit outcomes. Consequently, Supreme Audit Institutions should prioritize continuous professional development and methodological coherence as core strategic objectives.

A second lesson relates to the importance of alignment with international audit standards, particularly those promoted within the INTOSAI framework. The harmonization of national audit practices with ISSAI standards enhanced not only the technical quality of audits but also the legitimacy of the Court of Accounts in its interactions with audited entities, Parliament, and the public. This experience suggests that the systematic adoption and contextual adaptation of international standards should be regarded as a dynamic process, closely linked to national legal frameworks and administrative realities rather than as a purely formal compliance exercise.

Third, the study highlights the growing relevance of audit impact and follow-up mechanisms. While the number of audit missions and identified irregularities increased during the period under review, the effectiveness of external public audit increasingly depended on the degree to which recommendations were implemented and corrective measures enforced. The emphasis placed on follow-up audits, performance indicators, and dialogue with audited entities reflects a shift

[37] *Ibidem*, p.66

from a punitive model of control toward a more preventive and corrective approach. This evolution underscores the need for Supreme Audit Institutions to strengthen their advisory and guidance functions while preserving their independence and authority.

Another key lesson concerns the role of digitalization and innovation in enhancing audit effectiveness. Initiatives such as the development of integrated information systems, IT audit capabilities, online guidance tools, and data-driven audit approaches illustrate the potential of digital transformation to improve audit coverage, efficiency, and transparency. In this respect, continued investment in information technology and analytical tools should be considered essential for addressing emerging risks related to complex financial operations, European funds, and state-owned enterprises.

The period analyzed also demonstrates the strategic value of international cooperation and peer exchange. Active participation in EUROSAI working groups, bilateral cooperation agreements, and joint initiatives facilitated the transfer of knowledge and best practices, while reinforcing the institutional profile of the Romanian Court of Accounts at the European and global levels. Such engagement contributes not only to technical improvement but also to safeguarding institutional independence by anchoring national audit institutions within a broader professional community.

From a normative perspective, several recommendations emerge from this analysis. First, Supreme Audit Institutions should further institutionalize performance auditing and impact assessment, moving beyond quantitative indicators toward qualitative evaluations of public policy outcomes. Second, the relationship between SAIs and national parliaments should be strengthened through structured dialogue mechanisms that enhance the use of audit findings in legislative oversight and public accountability. Third, greater emphasis should be placed on transparency and communication with citizens, including accessible reporting formats and proactive dissemination of audit results.

Finally, the Romanian case illustrates that the effectiveness of external public audit ultimately depends on its integration within a broader system of good governance, encompassing political accountability, administrative capacity, and societal trust. By combining independence, professionalism, and constructive engagement with audited entities, Supreme Audit Institutions can play a decisive role in safeguarding public financial interests and supporting sustainable democratic governance.

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