



THE PLACE AND THE ROLE OF INTERNAL AUDIT IN THE MINISTRY OF NATIONAL DEFENSE

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Abstract: *The paper presents some aspects regarding the regulation of the internal public audit, both at national and departmental level. There are detailed some aspects regarding the stages of development of public internal audit in the Ministry of National Defense. The regulatory framework underlying the operation of the Internal Audit Directorate is briefly addressed. The vision and objectives of the Internal Audit Directorate are presented and evaluated.*

Keywords: *public internal audit; Internal Audit Directorate; Ministry of National Defense.*

1. Development stages of public internal audit in the ministry of national defense

In order to establish the evolution of public internal audit function in the Ministry of National Defense (MoND) and in the Internal Audit Directorate (IAD), in the particular, there was conducted a parallel analysis of the specific regulatory framework, both at the national level, and at the departmental level, as well as of the degree of development and awareness of the public institution management regarding the necessity and the value which the public internal audit brings to the military organization. Thus, in our opinion, the following stages of development were mainly identified:

- The pioneering stage (1999-2002);
- The development stage (2002 - 2014);
- The maturity stage (2014 - present).

In order to facilitate the understanding and the support of the arguments regarding the identified stages of the development of the public internal audit, as shown in Fig. 1, we tried to explain the representative moments of the evolution of the public internal audit and of the internal control, for the levels previously detailed (global, national, departmental), taking into account the inter dependability between the two systems.

1.1. The pioneering stage (1999-2002) – our evaluation regarding the period of 2000-2002 as the pioneering stage takes into account the fact that the specific legislation for the public internal audit was set in Romania in 1999 by Government Ordinance (OG) no. 119/1999 regarding the *internal audit and preventive control*, a normative document which contained only a few provisions regarding the internal audit, including in this respect only one chapter, “*Provisions regarding the internal audit*”, which contained four articles referring, concisely and mainly, to the objective, responsibilities, the manner of organizing the public internal audit compartment (PIACp), to the way the public internal audit is carried on, and to its methodological guidance.

Subsequently, modifications/additions were made regarding the responsibilities of PIACp, the objectives of the public internal audit and the contraventions. Also, in 2009, on the basis of art. 9, paragraph (1) of GO no 119/1999, the minister of public finances sanctioned by the means of Order of Minister of Public Finance (OMPF) no 332/2000, *The General Methodological Norms for the Internal Audit Organization and Functioning on the basis of GO no 119/1999 regarding the internal audit and financial control*.

At the departmental level, on the basis of the provisions of article 6 paragraph (1) and article 32 letter a) from GO no 119/1999, as well as point 2 of OMPF no 332/2000, *The Methodological Norms regarding Internal Audit Organization and Functioning within the Ministry of National Defense* were sanctioned by Order of Minister of

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performance), of the risk-based planning, of the description of audit techniques and tools, as well, but not least, of the conciliation meeting (a phase when it was possible to discuss the findings and the conclusions recorded in the audit report draft in order to agree to the auditors' recommendations).

At the level of the military organization, taking into account the provisions of the article 11 letter a) of Law no 672/2002 and of the OMPF no 38/2003, "P.I.A -I, Norms Regarding the Conduct of Public Internal Audit Activity within the Ministry of National Defense" were sanctioned by OMoND no M.87/2003. Until its abrogation, the order stood three modifications/additions⁴ concerning the explanation of several aspects regarding the evolution of the national legislation, as well as the insertion of a new annex (no 25) regarding the acquisition proceedings (through the abrogation of OMoND no M.6/2002), asset revaluation, as well as renting and transferring the goods in charge of the MoND (another two legislative modifications concerned only with the modification/addition to the annex no 25).

Thus, we appreciate that the 2002-2014 period of time implied the revision of the specific regulating framework, by sanctioning a law designed for the public internal audit, and the removal of the activities which were maintaining it within the limits of administrative financial control (conducting administrative investigations, administrating contraventions, etc.).

Also, it is ascertained the removal of the ex-ante activities which were significantly burdening the public internal audit activity, and the authentication of the balance sheet and of the budget draft, activities which, although useful, were considerably time consuming. Starting with 2002, the financial status and the budget draft are conducted ex-post.

1.3. The maturity stage (2014 - present) – this stage also includes the legal provisions which completed the regulating framework during 2011-2013 as a result of the significant modification/addition to Law 672/2002. These modifications were included into the *maturity stage* because they have effects both at the level of the Ministry of National Defense, and at the level of other public institution's PIACp, starting with 2014. We motivate

⁴ OMoND no. M.93/2004, OMoND no. M.93/2007, and OMoND no. M209/2007.

this because, although the Law no 191/2011 was sanctioned on 27.11.2011 and stipulated that the methodological norms were to be published within 90 days, they were sanctioned by GR no 1086 on 11.12.2013, approximately two years later. Another example in this respect is the compulsoriness of establishing internal audit committees (IAC) starting with 01.01.2012, at the level of public institutions which have organized PIACp, and have a budget of over 2 billion lei. However, *The Norms Regarding the Establishment of the Internal Audit Committees* were only sanctioned in 2014 by GR no 554/03.07.2014. Moreover, although the certification of the auditors should have been completed in six years after Law 191/2011 came into force (the deadline being October 2017), this activity has not "started" until this date, no public internal auditor actually being certified yet. In actual fact, in all these situations, it can be ascertained a slow reaction speed of the field "methodologist", namely CHUPIA.

With respect to the methodology, the CHUPIA's activity the during 2014-2015 consisted in a significant number (21⁵) of *Practical Guides*, *General Guides* and *Guide-books*. Among these we mention the general guides regarding the specific methodology for conducting the formalized advisory tasks (2015)⁶, the public internal audit evaluation tasks⁷, the system public internal audit tasks (2015)⁸, the practical guide for conducting the public internal audit tasks regarding the improvement of the continuous professional training of the personnel (2014), as well as the guide-book for the approval of the methodological norms specific to the conduct of public internal audit (2016).

Within the MoND, we take into account the provisions of art. 13 of Law no. 672/2002, art. III and IV of Law no. 191/2011, art. 2 of GR no. 1086/2013, and art. 2 of GR no 1259/2012, the

⁵ According to <http://www.mfinante.gov.ro/ghiduriucaapi.html?pagina=domenii>, accessed on 28.03.2017.

⁶ The General Guide for the Specific Methodology for Conducting Formalized Advisory Tasks, sanctioned by Order no 13/2015 of the minister of public finances.

⁷ The General Guide for the Specific Methodology for Conducting Public Intern Audit Evaluation Tasks, sanctioned by Order no 14/2015 of the minister of public finances.

⁸ The General Guide for the Specific Methodology for Conducting System Public Intern Audit Tasks, sanctioned by Order no 758/2014 of the minister of public finances.



minister of national defense has sanctioned, by Order no. M.67/2014, *The Methodological Norms for Conducting the Public Internal Audit within the Ministry of National Defense*. The regulating framework has been completed by the Order no. M.110/2015 according to which, on 11.11.2015 the Internal Audit Committee was established, being composed of five members. The order was modified in 2016 by OMoND no M.41, and it concerned the composition of the IAC.

Taking into account the above analysis, we consider that, starting with the year 2014, both the national/departmental regulating framework, and the human resources and the organizational structure of the public internal audit have mostly aligned to the requirements of the *General Framework for Professional Practices* promoted by IIA.

The actual establishment of IAC represents a step further with respect to supporting the activity of the PIACp and to ensuring the independence and the efficient conduct of the internal audit activity, and also it promotes the continuing open communication with the leadership team of PIAC and of the public institution (as a recognition of the value of the public internal audit structure within the MoND, we mention the fact that out of the three highly qualified specialists on public internal audit who compose the PIAC in the initial structure, one of them was designated on behalf of IAD).

The methodology for conducting the public internal audit has seen significant evolutions, but important improvement possibilities in this field are to be found. It is noteworthy, in our opinion – aspect which is at the basis of the present research – the fact that the guides compiled by CHUPIA are, in certain situations, formal and, at the same time, the majority of the described techniques/tools concern rather the regularity audit, and not the system or the performance audit.

2. The public internal audit department within the romanian army

The public internal audit was introduced in the Romanian Army with the sanctioning of EGO no 74/2000 *regarding the organization and functioning of the Ministry of National Defense*, where DAI was nominated as a central structure of the ministry.

One of the first definition of the position/role of the IAD is to be found in EGO no 14/2001

regarding the organization and functioning of the Ministry of National Defense, where, at art. 20 it is stipulated that the IAD “is the specialized structure designated for conducting the endogen and ex post verifications on the administration of the patrimony and on the public good usage using criteria of efficiency, effectiveness and degree of economy”⁹.

At present, Law 346/2006 *regarding the organization and functioning of the Ministry of National Defense*, states that IAD “conducts the auditing of the patrimony management and the public funds usage within the Ministry of National Defense according to the legal regulations”¹⁰.

Thus, on the whole, it is noted an evolution of the responsibilities of the reference structure, from, eminently, responsibilities of control and evaluation of the manner of observing the regulatory framework and the order and discipline within the military units (responsibilities of the General Inspectorate of the MoND) towards a structure which conducts tasks of inspecting the manner of patrimony management and of public good usage, on the basis of the 3 Es¹¹, so that, later on, to be noted that IAD conducts tasks of **auditing** the manner of patrimony management and public funds usage according to the legal regulatory framework.

We mention that, to this date¹², on the website of the Department for Parliament Liaison and Public Information within the MoND, under the section “*Decisional Transparency/Projects for Normative Documents under Public Debate*”, it is posted a draft for modifying the Law no 346/2006 which is on the legislative sanctioning route in the Parliament. This draft includes some modifications to the public internal audit activity within the military organization, the most important one concerning the explanation of the position of IAD within this ministry. Thus, according to the draft, “*The Internal Audit Directorate assures, according to the law, the organization of public internal audit and fulfills the auditing of all activities run by the central structures, by their subordinated structures and forces within the Ministry of National Defense, as well as by the structures which are coordinated*

⁹ Art. 20 of EGO no 14/2001 regarding the organization and functioning of the Ministry of National Defense.

¹⁰ Art. 19 of Law no 346/2006 regarding the organization and functioning of the Ministry of National Defense.

¹¹ 3Es – degree of economy, efficiency, effectiveness.

¹² <http://dlaj.mapn.ro/arhiva2016.php>, accesed on 10.03.2017.



by it or under its authority, in order to accomplish the established objectives, including the evaluation of the internal control system.”

It can be noted that this new definition harmonizes the responsibilities of IAD with the provisions of Law no. 672/2002 and of the *General Norms* sanctioned by GR no 1086/2014, and with the provisions of the *Methodological Norms* sanctioned by OMoND no M.67/2014, respectively.

It is our opinion that the present regulation contained in Law no 346/2006 regarding the IAD responsibilities is not in concordance with the legal provisions applicable in the field of public internal audit, with the international standards for internal audit professional practice promoted by the Institute of Internal Auditors from USA and/or the good practice in this field, and the precise application of these provisions would limit the field of activity only to auditing the patrimony managed by the military organization, and the manner of using the public funds respectively.

3. Responsibilities and limitations to the public internal audit activity

Competencies – in accordance with the public internal audit activity, according to Law no 346/2005 regarding the organization and functioning of the Ministry of National Defense, with the subsequent modifications and additions, to the *Rules of Organization and Functioning of the Ministry of National Defense* and to the *Methodological Norms for Conducting the Public Internal Audit within the Ministry of National Defense*, IAD has the main competencies regarding the following:

- To set up the specific functional and organizational framework for conducting the public internal audit within the MoND;
- To manage the public internal audit activity within the MoND;
- To conduct the public internal audit within the central structures, their subordinated structures and forces within the MoND, as well as within the structures which are coordinated by it or under its authority;
- To evaluate the activity of public internal audit conducted by the subordinated structures and by the internal audit compartments within the structures which are coordinated by it or under its authority;

- To elaborate the drafts of the specific normative documents.

Responsibilities – in accordance to the legal provisions previously mentioned, the main responsibilities are:

- Elaborates/updates the specific norms for conducting the internal audit activity;
- Elaborates the draft of the Multiannual plan for public internal audit within the MoND and, on its basis, elaborates the draft of the Annual plan for public internal audit, which are to be submitted to the minister for sanctioning;
- Conducts public internal audit activities in order to evaluate if the control and financial management systems of the central structures, their subordinated structures and forces, as well as of the structures which are coordinated by it or under its authority, are transparent and in accordance with the norms of lawfulness, regularity, degree of economy, efficiency and effectiveness;
- Informs the CHUPIA about the recommendations which were not assimilated by the minister;
- Reports to the minister, to the CHUPIA and to the RCC¹³ in due time, the findings, conclusions and recommendations as resulted from the public internal audit activity;
- Makes capital out of the results of the public internal audit activity and reports annually to the minister and to the CHUPIA about the achievement of IAD's objectives;
- In the case of identifying irregularities or possible prejudices, it reports them to the minister of national defense and to the authorized structure of internal control;
- Elaborates the Charter of public internal audit;
- Verifies and evaluates the manner of observing the norms, directions, as well as the Code of ethics of the internal auditor within the territorial subordinated structures and internal audit compartments within the autonomous administrations and national companies coordinated/under the authority of the MoND.

Internal audit committee – in order to improve the public internal audit activity, according to the *Norms for Establishing the Internal Audit Committees*, elaborated by the MPF and sanctioned by the Government, at the MoND level,

¹³ RCC – Romanian Court of Accounts.

it is established and functions the Internal Audit Committee (IAC), a consultative body whose purpose is to facilitate the relationship between IAD and the management of the MoND. In order to accomplish its objectives, IAC has the following main responsibilities:

- Discusses and approves the annual and multiannual plan for public internal audit activity;
- Analyzes and issues an opinion on the recommendations expressed by the internal auditors, including on those recommendations which were not assimilated by the minister, if in case;
- Approves the Charter of the public internal audit;
- Analyzes the notifications regarding the inobservance of the *Code of Ethics of the Internal Auditor* and proposes the necessary measures to the minister of national defense;
- Analyzes and approves the Annual report on the public internal audit activity.

Organization – the current organization of the Internal audit directorate is described in Figure 2.

relations are established:

- Hierarchical relations:
 - It is subordinated to the minister of national defense;
 - The territorial internal audit departments are subordinated to it;
- Functional co-operation relations:
 - With specialized structures within the Ministry of National Defense: DDPP; DPLPI; GS; DIGD; HRMD; FAD; DPICF; CIC; MPO¹⁴;
 - With structures outside the ministry: RCA; CHUPIA; Internal audit structures within the defense, public order and national security system;
- Audit relations:
 - With the internal audit committee;
 - With central structures within the MoND through the central structure;
 - With other credit release authorities within the MoND through the territorial departments.

Tasks conducted – according to Law 672/2002 and to the OMoND no M.67/2014, the audit tasks conducted by the IAD are:

- Assurance tasks – they are impartial

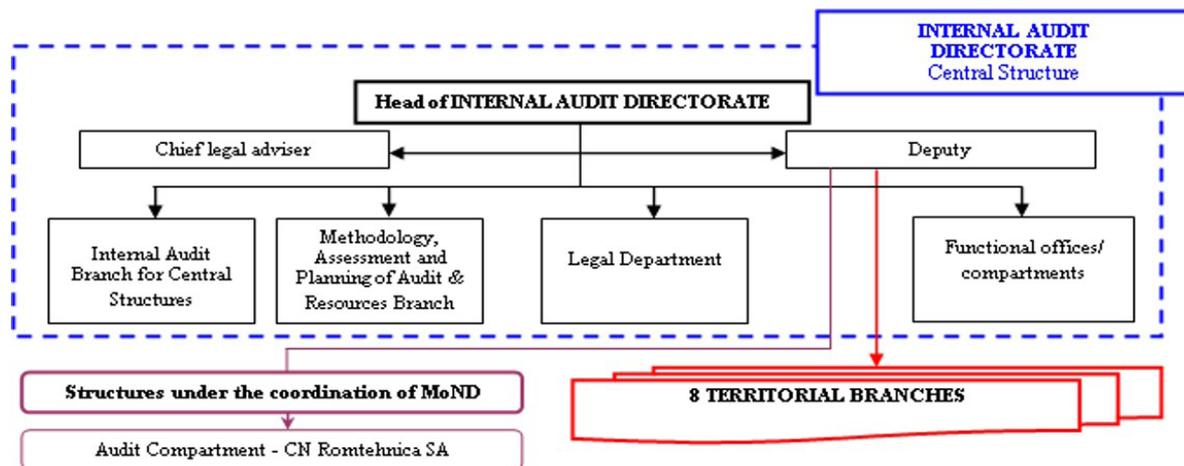


Fig. 2. The organizational structure of the Internal Audit Directorate

Functional relationships – according to the provisions of Law 346/2005, of the *Rules for Organization and Functioning of the Ministry of National Defense*, of the *General Norms for Conducting the Public Internal Audit* and of the *Methodological Norms for Conducting the Public Internal Audit within the Ministry of National Defense*, IAD functions as a central structure being directly subordinated to the minister of national defense. At the level of this structure, the following

investigations of the probative elements, conducted with the purpose of providing the central structures, and their subordinated structures and forces

¹⁴ DDPP – Department for Defence Policy and Planning; DPLPI – Department for Parliament Liaison and Public Information; GS – General Staff; GS – General Secretariat; DIGD – Defence Intelligence General Directorate; HRMD – Human Resources Management Directorate; FAD – Financial-Accounting Directorate; DPICF – Directorate for the Prevention and Investigation of Corruption and Fraud; CIC – Control and Inspection Corps; MPO - Military Prosecutor's Office.



within the MoND an independent evaluation of the processes of risk, control and governance management. The assurance tasks can be tasks of regularity, performance and system.

- Advisory tasks – counseling is the activity conducted by the internal auditors in order to add value and improve the governance processes within the MoND without the internal auditors having to assume managerial responsibilities.

- Evaluation tasks for public internal audit activities - these tasks imply the conduct of periodical investigations, at least once in 5 years, under circumstances of independence, with the purpose of impartial investigation of public internal audit activity conducted within the MoND from the points of view of conformity and performance.

4. Vision and perspectives

IAD within the MoND is the first PIACp which intended and, according to the available data, has elaborated and approved a vision and long term (10 years) strategic objectives. Thus, with respect to the development perspective for public internal audit within the MoND, we mention the fact that a program document was elaborated – *The 2026 Vision and Objectives for the Public Internal Audit within the Romanian Army*, which consists in assuring and counseling the management of the MoND and its composing structures on the basis of, mainly, counseling, system and performance audit tasks.

The vision consists in assuring and counseling the management team of the MoND and its composing structures on the basis of, mainly, counseling, system and performance audit tasks. In order to accomplish this desideratum, at the level of the IAD there were set **strategic objectives**¹⁵, which are presented in table no 1. Although “bold”, the objectives proposed to be implemented by 2026 are feasible under the circumstances that, to this date, IAD will have a valuable corpus of internal auditors. It is our opinion that the only limitations in accomplishing these targets are the material and financial resources, as well as the degree of openness of the management of entities towards the audit act.

In the following part we shall try to present, concisely, the elements regarding the outcomes

(targets) associated with each objective and their respective implementation strategies, and to identify the stage of their implementation (Table no 1).

Taking into account what has been previously stated, we appreciate that the stage of implementation of the strategic objectives assumed by the *2026 Vision and Objectives for the Public Internal Audit within the Romanian Army* has partly outrun the deadlines assumed by the management of the IAD. To this effect, it is significant the fact that, in respect to the system audit tasks, the assumed objective for 2020 has been accomplished even since 2015 (the system audit represents approximately 12,5% out of the total amount of time, compared to minimum 10% which was planned).

One of the tools which led to the increased improvement of the public internal audit is the *Work Group of the Chief of Internal Audit Directorate for the Guidance of the Internal Audit Activity*, at which level, some “divergent” opinion trends regarding the conduct of internal audit were approached, discussed and harmonized and, at the same time, the main directions for development within the field were set.

CONCLUSIONS

The public internal audit, both at the national level, and at the level of the Ministry of National Defense, has gone, beginning with 1999 (the year the law was issued) over several stages of development, at the present being, in our opinion, in the maturity stage.

In respect to the implementation of the public internal audit at the level of the Ministry of National Defense, we consider that this function is given its proper importance since a unique, independent and central structure has been created. Thus, in accordance with the internal regulations, the internal audit is independently organized and objectively conducted at the level of the Romanian Army by the Internal Audit Directorate (a unique, independent, central structure), a structure which is directly and immediately subordinated to the minister, being composed of a central nucleus and territorial departments.

¹⁵ <http://dai.mapn.ro/pages/view/96>, accessed on 17.04.2017.



Tab. 1. Implementation stage – Vision and objectives

Strategic Objectives	Outcomes (targets)	Implementation Strategies	Stage
Increase of the degree of economy, efficiency and effectiveness of the activities conducted by the military units within MoND by conducting performance audit tasks	- performance audit should represent at least 15% of the amount of time	- to elaborate case studies and practical examples - to gradually increase this type of audit and to conduct it at the level of all important MoND structures	- 1,8% in 2015 - 3,6% in 2016
Support to the army leadership team in the decisional process by focusing the tasks on activities and fields which are a priority for the military organization	- system audit should represent at least 10% of the amount of time - within a 5 year cycle, the most important systems should be audited - annual planning of 4 system tasks	- training a nuclei of valuable auditors with competencies in different fields necessary to conduct system tasks; - identifying the main systems within MoND and prioritizing them for audit tasks.	- 12,5% in 2015; - 14,6% in 2016
Increase of the value brought to the Internal Audit Directorate so that the audit should become a function of strategic importance for the army;	- implementing an evaluation program for the audit's added value; - at least 10% of the audit amount should represent topics required by the leadership team of the MoND.	- recognizing the real value brought by the audit ; - raising awareness of the manner the internal audit is perceived by the audited bodies; - answering to the real needs of MoND.	- it was approved the questionnaire of evaluating the internal audit activity by the audited bodies.
Reducing the period of time of the audit tasks by using computer technologies	- local intervention should be reduced by approximately 10% compared to 2015 as a reference year ; - data collection stage should be conducted mainly at the IAD headquarters by using computer technologies	- using predominantly computer technologies and the INTRAMAN network for data transmission.	- for the system tasks the majority of data and information is collected using computer technologies.
Improving the information flow within the Internal Audit Directorate;	- implementing an information system to generate automatically documents with repetitive features.	- developing a software in accordance with the legal provisions for this field.	- at project stage
Training a valuable corps of auditors by certifying and authenticating the internal auditors ;	- training the auditors within the Internal Audit Directorate in the sight of certification ; - certifying at least 3 people in the field of audit - 2 CGAPs ¹⁶ and 1 CISA ¹⁷	- specializing the auditors within the "Carol I" National Defense University - providing the institution's budget with the necessary amounts for the acquisition of the teaching aids needed for auditor's training and certification.	- to a big percent, the auditors have the needed competencies as a result of attending a postgraduate course in auditing at the "Carol I" National Defense University
Improving the competencies of internal auditors in order to enable the conduct of various types of tasks;	- training at least 2 auditors in the field of internal audit of the environment management system, as well as the quality system ; - each auditor should be able to conduct tasks at least in three distinct fields ; - developing a training program within the military education – subject "internal audit"; - accomplishing a centralized training system at the level of IAD and TIAB ¹⁸	- including in the institution's budget the necessary amounts for training the internal auditors; - in order to avoid being dependent upon a single auditor, our strategy regards the auditors' training at least in three fields, through a program coordinated at the central level; - improving the curricula and elaborating specific handbooks for the lectures held under the subject "internal audit";	- under planning
Increasing the presence and visibility of the Internal Audit Directorate within the Romanian Army.	- issuing, on a quarterly basis, in the military press, an article on the subject; - the auditors should take part as observers to the main committees, commissions, professional meetings etc.	- communicating key-messages to the beneficiaries of audit activities within the army, and establishing communication relations with the main structures within the military organization.	- articles on the subject have been published in the military press, significant ones being published in "Observatorul militar"

¹⁶ CGAP – Certified Government Audit Professional.

¹⁷ CISA – Certified Information Systems Auditor.

¹⁸ TIAB – Territorial Internal Audit Branches.



Although "bold", the strategic objectives of the Internal Audit Directorate, proposed to be implemented by 2026, are feasible under the circumstances that, to this date, the audit structure will have a valuable corpus of internal auditors. It is our opinion that the only limitations in accomplishing these targets are the material and financial resources, as well as the degree of openness of the management of military units towards the audit act.

The internal audit tasks planned and conducted within the military structures have as a priority objective the investigation of executing the standards of internal control, because projecting, adapting, improving and/or implementing an internal control system, on the basis of these standards, will lead to the transformation of the entire organization in its own nature. IAD within the MoND has assured a pioneer's work with respect to the conduct of the system and performance tasks, conducting on an annual basis this type of tasks under the circumstances that, according to the *Annual Reports of the Central Unit for Harmonization of the Public Internal Audit Regarding the Public Internal Audit* during 2004-2015, only a few public internal audit divisions conduct this kind of activities.

Starting with 2014, both the national/departmental regulating framework, and the human resources and the organizational structure of the public internal audit have been harmonized with the requirements of the *General Framework for Professional Practices* promoted by the Institute for Internal Auditors from the USA (the reference in the field). The establishment of IAC has represented a step further with respect to supporting the activity of the public internal audit divisions and to assuring the independence and the efficient functioning of the internal audit activity and, at the same time, has promoted a continuing open communication with the management of the public internal audit divisions and with the management of the public institution.

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