

INTERNAL CONTROL AS A FUNDAMENTAL COMPONENT OF GOOD GOVERNANCE IN CULTURAL INSTITUTIONS: A CASE STUDY AND ANALYSIS AMONG EXPERTS IN THE SOUTH MUNTENIA REGION

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Abstract

This paper examines how internal control mechanisms serve as the backbone of governance within public cultural institutions, specifically targeting the South Muntenia Region. This tool is considered essential to maintain efficiency and clarity in the face of current challenges. The empirical foundation used a exploratory quantitative survey of 100 mainly accounting and internal audit specialists, managers, directors, administrative staff with relevant responsibilities in internal control, as well as members of control committees or boards of directors from museums, public libraries, cultural canter, public theatres and other cultural institutions subordinated to public authorities in the Southern Muntenia Region, applied between July and September 2025. The survey collected information on the degree of implementation of internal control systems, problems encountered and solutions for improving procedures. The data analysis found a big difference between how theory is supposed to work and how they actually do work in practice, not just how well people follow them. It identified that internal control must adapt to legislative, technological and social changes and that employees must be continuously trained. The study gives cultural managers a useful guide that changes the focus from passive auditing to active governance, a practical insight into how public cultural institutions can use appropriate internal control to increase efficiency, transparency and managerial accountability.

Keywords

internal control, public sector governance, risk management, cultural institutions, transparency, internal audit

JEL Classification

H83, M41, M42

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