

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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Introduction

In a polarized and ever-changing world (Weiss, 2023), museums, libraries, theatres, and houses of culture are examples of public cultural institutions that support and promote society's cultural values. They contribute to the development of cultural identity by ensuring public access to heritage, art and education. When publicly funded, they must operate in a transparent and efficient way for the benefit of the community. Meanwhile, cultural institutions are facing problems due to limited resources, legislative changes and social pressure. In these circumstances, the fulfilment of their public mission requires strict management of activities.

One of the main objectives of internal control is to ensure that institutional resources are used in an efficient, economical and legal manner (Francis and Imiete, 2018). In the public sector, a robust system of internal control is essential to prevent fraud, errors and irregularities and to guarantee compliance with legal and ethical standards (Abd Aziz et. al., 2015). Internal control facilitates decision-making and creates more clarity and accountability in the management of public funds (Babalola,2020). Public cultural institutions can thus identify risks and take rapid, concrete measures appropriate to the identified risk, through continuous monitoring and evaluation (Moon and Krahel, 2020). Thus, internal control becomes a strategic tool to ensure the appropriate performance and governance of the cultural public sector.

In today's world, characterized by rapid changes in legislation and digitalization, public cultural institutions must adapt quickly to meet their objectives (Bekpayeva and Nikiforova,2023). Weak internal control can lead to serious problems, such as inadequate management of resources and a decrease in public trust. This study aims to assess current internal control practices and identify ways to strengthen them. Research is necessary because of the essential role that cultural institutions play in society and their need to be transparent and accountable. Also, this paper examines the research gap in adapting internal control systems to the specificities of cultural management, given the necessity for openness in the social function of cultural organizations. The analysis seeks to emphasize the degree to which present practices go beyond basic formal compliance, advancing towards the mitigation of institutional risks in a sector that remains underexplored empirically.

1. Review of the scientific literature

The paper Internal control is a set of policies, procedures, and actions that an organization implements to meet its objectives, comply with legal regulations, and protect resources (Hightower,2008). Controlling environment, risk assessment, controlling activities, information and communication and continuous monitoring are essential elements of internal control (Abiodun,2020). An effective internal control system improves operational processes and helps prevent and detect errors or fraud. This implies the responsibility of all hierarchical levels, from executive staff to management. For a business to run well, it takes an approach that integrates these parts (Biegelman and Bartow, 2012).

The internal control of public institutions in Romania is regulated by specific laws, such as the Public Finance Law and the Code of Internal Managerial Control. These regulations set out the minimum requirements for how internal control systems should

function and be organised (Udrescu,2024). Moreover, international standards such as COSO (Committee of Sponsored Organizations of the Treadway Commission) provide directions for the effective implementation of internal control (COSO,1992; COSO, 2004; COSO,2013; COSO,2023). It is imperative to comply with these regulations to guarantee transparency, public accountability and efficient administration of public funds (Jashari and Pepaj,2018). Public cultural institutions should continuously adapt to these rules to suit their specific activities in the cultural field.

Internal control plays an important role in institutional governance, as it helps in decision-making, prevents deviations and guarantees the efficient use of resources (Manginte,2024). Within cultural institutions, the endorsement of the external public, stakeholders and public authorities in the integrity of cultural institutions is given by the presence of a strong internal control system. It also helps to achieve strategic objectives by facilitating the accurate identification and management of risks (Hopkin,2018). Internal control promotes transparency, accountability and legality through its tools. In this way, it forms the basis for effective and sustainable governance (Al Astal et. al., 2024).

Currently, public cultural institutions are facing several challenges, such as the reduction of funding, as can be seen from this context -the recent fiscal measures in Romania, accelerated digitalization and frequent changes in the legislative framework. They require the development of staff skills and the rapid adaptation of internal procedures. In addition, there is increased pressure to guarantee transparency and community involvement. Considering economic and social uncertainties, risk management becomes a priority. In this complicated, often duplicitous environment, strengthening internal control is absolutely a necessity (Boufounou et. al., 2024) for public cultural institutions to function well.

2. Research methodology

A total of one hundred people were surveyed, but they were chosen using a non-probabilistic sampling method (convenience/quotas). The survey was aimed at cultural institution decision-makers and opinion leaders in the South Muntenia Region. This method is exploratory in nature; it can be used to find initial trends, which can then be confirmed by conducting research on a national scale.

To address the central Research Question: 'To what extent does the implementation of internal control influence the perception of transparency and management efficiency in public cultural institutions in the South Muntenia region, and what are the primary structural challenges-specifically regarding training and specialized resources-faced in this process?', the study tests two main hypotheses:

1. H1: A strong positive link exists between the rigorous implementation of internal control systems and the perceived levels of management effectiveness and institutional transparency.
2. H2: The main obstacles to the successful implementation of internal control in public cultural organizations stem from a lack of specialized professional training and inadequate administrative resources.

We evaluated these predictions using data from professionals in the South Muntenia region. This made sure that the empirical findings directly addressed the theoretical shortcomings found in the literature on public governance.

The methodology adopted uses an exploratory quantitative approach integrated into the broader framework of public governance and internal control standards (such as the COSO model adapted for the public sector). Although the sample size (N=100) is a limitation in terms of generalizing the results at the national level, its relevance derives from the focus on a specific region, providing an in-depth picture of local practices. To ensure the representativeness of this regional focus, a purposive sampling technique was employed, targeting key decision-makers. The data collected through a questionnaire structured by ten questions, three of which are a 5-point Likert scale, are then analysed. This approach makes it possible to assess perceptions, experiences and internal control issues in public cultural institutions. Exploratory quantitative research allows the identification of relevant trends and correlations at the sample level, i.e. 100 people. To highlight issues that can be generalized at the level of the target group, the results are interpreted statistically to ensure objective inference. The method chosen ensures that the participants' responses are not discriminatory.

The research sample included 100 professionals from public cultural institutions in the South Muntenia region, comprising the counties of Dambovița, Prahova, Arges and Ialomița. A purposive sampling method was used to select these professionals who occupy positions such as accountants, internal auditors, managers and directors, as well as administrative staff. The most important selection criteria were direct involvement in internal control, management or financial administration, ensuring that the respondents possess the necessary expertise to evaluate institutional governance. Different types of institutions, such as libraries, theatres, museums, and cultural centres, were included in the research. This diversity provides a broader understanding of the topic being studied across various organizational structures within the public cultural sector.

To suit public cultural institutions, the data were collected based on a well-structured questionnaire that was developed in the form of 10 questions containing both closed questions with predefined answer options and questions with a single answer or with several answers. The variables were operationalized to capture key dimensions of internal control, such as procedural compliance, risk perception, and managerial accountability. To ensure that the questions are clear and relevant, the tool has been validated by consulting specialists in the field to confirm its content validity. To protect their privacy, questionnaire responses were sent via email and WhatsApp messages. Thanks to its structure, it was possible to systematically collect the data that was necessary for the analysis.

The research, considering summer holidays, was carried out from July to September 2025 to cover the desired sample. During this period, participants had enough time to complete the questionnaire and provide accurate and relevant answers. A high questionnaire response rate was thus possible, as was applied during the normal activities of the institution.

To ensure the scientific rigour of the analysis and to go beyond the purely descriptive level of the data, the information processing methodology included the following statistical procedures carried out with the help of the SPSS software:

1. The Cronbach-Alpha Reliability Test was applied to assess the internal consistency of the research tool and to validate the extent to which Likert scale items unitarily measure the construct being analysed, ensuring the reliability of the findings regarding institutional control.
2. Pearson's (r) correlation analysis was utilized to investigate the existence, direction, and strength of relationships among key variables, particularly the association between perceived education level and training needs, highlighting how human capital influences governance efficiency.
3. The one-sample t-test is employed to evaluate the statistical significance of the observed means in relation to the neutral value of the scale (3.0). This analysis indicates that the results reflect authentic trends among employees in cultural institutions rather than being attributable to chance.

The data analysis was carried out by statistical processing of the collected responses to identify systemic patterns in internal management. This was done using computer tools that were specifically designed for interpreting the results. Thanks to the centralization of data and its presentation in the form of percentages, tables and graphs, it is easier to notice the main trends. An analysis of the variations in interest, the frequencies of responses and the relationships between them was carried out. An analysis of the results was carried out in relation to the hypotheses and objectives of the study.

The main objective of this paper is to examine how internal control is applied to public cultural institutions in the South Muntenia region within the framework of modern public management. Our goal is to determine how well the current internal control systems are working, but also to identify the main problems that the staff of cultural institutions encounter. Another objective of this paper is to frame in a pattern the opinions and experiences of professionals in the field regarding the transparency, accountability and adaptability of internal control, linking these perceptions to institutional performance, and on the other hand, it is to create concrete suggestions for improving the management of cultural institutions and internal procedures. The study hopes to contribute to improving governance in the public cultural sector.

3. Results and discussions

The results of the questionnaire show that there is a significant difference between the institutions examined in terms of the degree of application of internal control. Most respondents said that there are internal procedures; However, how they are used varies depending on the resources available and the involvement of management. While some institutions do not have clear procedures for internal control, others have well-structured and regularly updated systems. Mostly effective implementation depends on employee training and adaptation to legislative changes. This brings us to the conclusion that the public sector of culture needs a unique approach.

The questionnaire was created with google forms, contains 5 sections, 4 question sections, a description section, 9 classic questions and a Likert questionnaire, used to assess respondents' perceptions about the organization of the institution and the need for

training in the field of internal control that contains three statements, each being evaluated on a scale from 1 to 5 (from total disagreement to total agreement). This structure allows us to capture the degree of agreement of the participants and facilitates the comparative analysis of opinions on the importance and implementation of internal control mechanisms

Figure 1 shows how the respondents' institutions are set up. It shows that looking at internal controls depends on a variety of distinct jobs. For instance, 28% of the people who work in this field are accountants, 19% are internal auditors, 19% are managers or directors, 20% are administrative staff, and 14% are in other roles. This even distribution illustrates that there are both technical and management views on internal control, as well as operational viewpoints, and this makes the findings stronger and more useful.

What is your position in the institution?

100 de răspunsuri

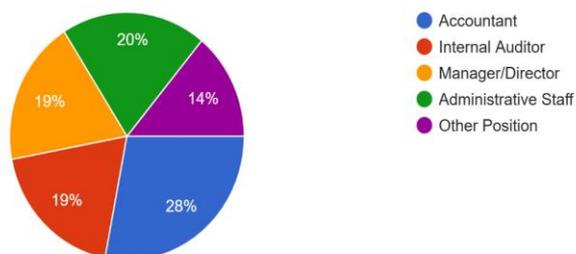


Figure no.1: Sample structure by position held within the institution.

Source: author's own research

Figure 2 shows how the people who answered were spread out by type of institution. It shows that the most prevalent places were cultural centres (33%) and public theatres (30%), followed by libraries (16%) and museums (11%). Ten percent of the total were other types of cultural institutions. This structure shows that the ideas of internal control and cultural governance mostly come from organizations that create and share culture, as well as institutions that work to preserve and teach culture.

What is the type of your institution ?

100 de răspunsuri

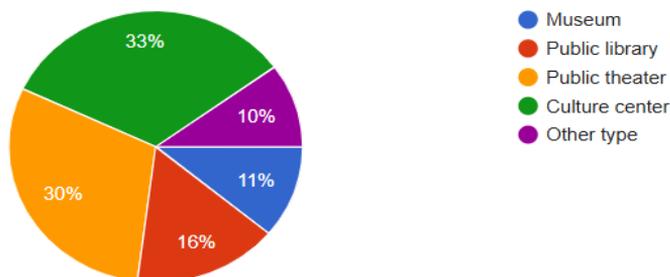


Figure no. 2: Distribution of respondents according to institutional categories

Source: author's own research

Figure no.3 shows how many people work for each type of organization. A lot of them are small or medium-sized (fewer than 50 people), then medium-sized (51–100 people), and finally big (more than 100 people). There are a lot of different kinds of organizations in the public culture sector, as shown by this structure. Depending on the size of the organization, it has very different needs when it comes to internal management and governance. Because it depends on a few key people, internal control is often less strict in small businesses with few workers. This makes it easier for threats to get in. Large and medium-sized businesses, on the other hand, need to be more complicated. This means they need formal processes, standardization, and clear ways to hold people accountable. This dimensional diversity isn't just a statistical trait; it's a reflection of several institutional factors that change how internal control is seen, used, and adapted. The study shows how important it is to make sure that policies and training in internal control are tailored to the specifics and size of each organization for cultural governance to work and last.

Do you think that your organization's internal control system is well structured?

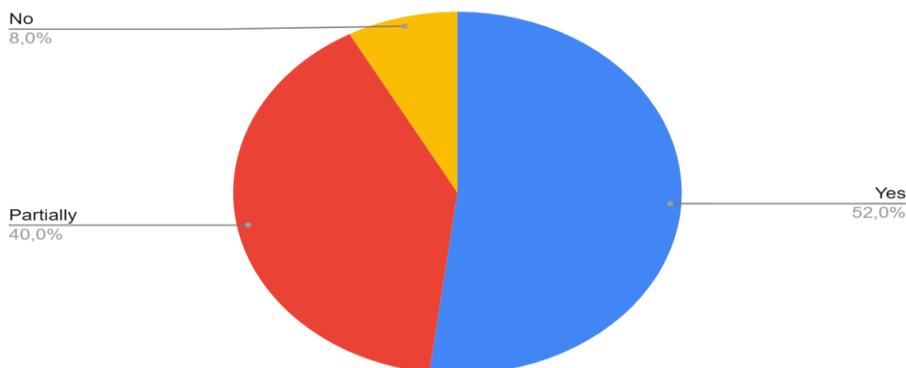


Figure no.3: Assessment of how the internal control system is structured

Source: author's own research

Figure no.4 shows that more than half of the respondents (52%) believe the internal control system is well organized. Only 40% say it is moderately structured, while 8% believe it is not structured at all. This distribution suggests that, despite a strong institutional structure, there are still challenges in standardizing and improving internal control methods. The results reflect a common situation in the cultural public sector: the presence of formal but inconsistently executed standards and processes, which can lead to deficiencies in resource management and transparency. Simultaneously, a significant percentage of respondents believe the system is only partially structured, emphasizing the importance of training, standardization, and ongoing process adaptation to transform good intentions and existing regulations into a cohesive and effective institutional practice.

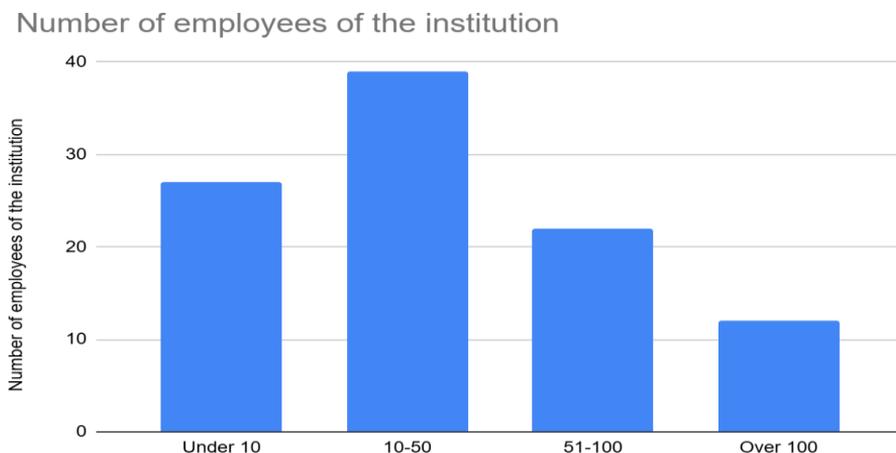


Figure no.4: Sample structure by size of institutions (number of employees)
Source: author’s own research

Although a slight majority of institutions (51% - after figure no.5) display commendable maturity by regularly aligning their internal procedures with legislative changes - a clear signal of an embedded compliance culture-the substantial remaining portion, consisting of 44% making only partial updates and a critical 5% reporting no updates at all, emphasizes a significant and worrisome gap between legal mandates and operational reality, thereby exposing nearly half the organizations to unnecessary inefficiency and non-compliance risks due to a reactive, rather than proactive, approach to internal control, ultimately underscoring the vital need for continuous investment in training, monitoring, and dedicated resource allocation to foster genuine institutional resilience.

Are internal procedures regularly updated to reflect legislative changes?

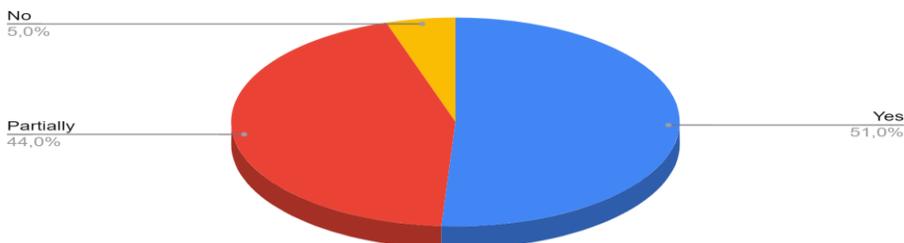
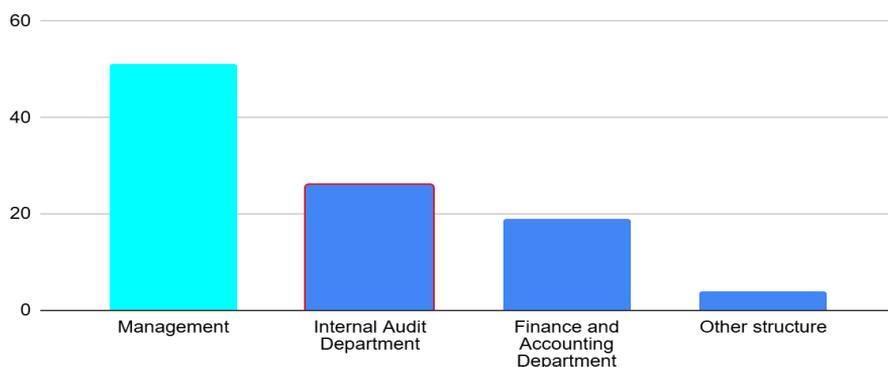


Figure no.5: Degrees of updating of internal procedures
Source: author’s own research

The distribution of responses indicates strategic risk-taking (figure no.6), showing that management is primarily responsible for internal control (over 50% of the total), but raises a significant issue regarding the "clarity of roles" in organizations. In only 25% of cases, internal audit, whose primary role is independent oversight, is indicated as the main responsible, indicating that respondents do not distinguish between management (which 'owns' the risk) and audit (which 'assesses' the risk). This understood ambiguity puts institutions in danger of having an ineffective internal control system, which can cause overlaps or dissolution of core functions. To ensure that responsibilities are correctly understood at all levels, intervention is needed to clarify and communicate the governance structure before interpreting responses as a functional structure.

Who is responsible for overseeing internal control within your institution?



Who is responsible for overseeing internal control within your institution?

Figure no.6: Respondents' perception regarding the updating of internal procedures according to the legislation

Source: author's own research

Three Likert scales were used to show what people who answered thought about institutional openness and training for internal control (Figure no.7). All the results show that, although internal control is perceived as a factor in increasing transparency, the frequency of training is considered insufficient. Most respondents agree that training should be organized more often, reflecting a clear need for continuous professional development. This distribution highlights that the effectiveness of governance mechanisms depends not only on the existence of procedures but also on employees' capacity to comprehend and consistently apply them, exposing a discrepancy between the value placed on internal control and the resources allocated to staff training. Consequently, the analysis confirms the importance of calibrating training policies to the real needs of cultural institutions, to ensure both transparency and sustainability of

governance.

Please evaluate the following statements about the organization and need for internal control training:

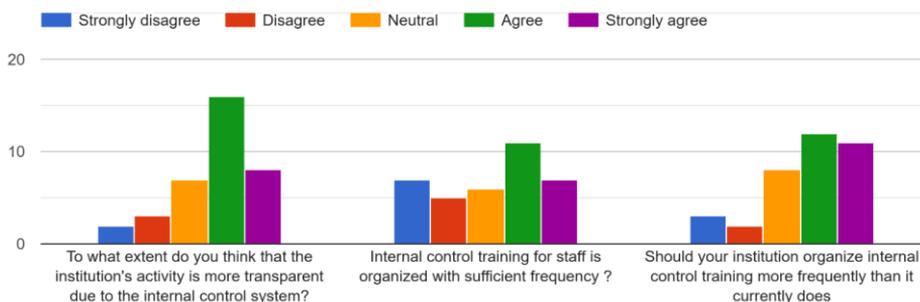


Figure no.7: Likert questionnaire on perceptions of transparency and training in the field of internal control

Source: author’s own research

The data from the Likert questionnaire were analysed using SPSS software (Table no.1). The three assertions were categorized in SPSS as Q1, Q2, and Q3, allowing for a rigorous and objective analysis of the responses. Descriptive statistics for each question, such as mean, median, variance, and standard deviation, were generated using frequency weighting. The results for Q1 show that respondents believe internal control has a favourable impact on the institution's transparency, with a median of 4. In contrast, for Q2, the lower mean and median (about 3) indicate a neutral or even critical opinion of the current frequency of training. The Q3 study demonstrates a clear trend favouring training intensification, with the median at 4 and the mean closely aligned. The rather steady dispersion suggests that opinions are mixed but not extreme. Not only did the use of SPSS guarantee the correctness of the computations, but it also made it possible to directly compare the questions to one another. Overall, the findings confirm the importance of internal control mechanisms and bring attention to the fact that they need to be improved by training that occurs more often.

Table no. 1. Descriptive indicators for questionnaire items (SPSS analysis, Likert scale 1–5)

Question (cod SPSS)	N Valid	Media	Mediana	Variance	Standard deviation	Min	Max
Q1 Q1Transparency	100	3,69	4,00	1,215	1,102	1	5

Question (cod SPSS)	N Valid	Media	Mediana	Variance	Standard deviation	Min	Max
Q2 Sufficiency of training	100	3,17	3,00	2,029	1,424	1	5
Q3 Need for training	100	3,72	4,00	1,463	1,210	1	5

Source: author's own research with the help of SPSS software

To assess the internal consistency of the questionnaire, the Cronbach's Alpha coefficient was calculated (Table.no 2). Although the instrument is a concise one, the value obtained of 0.72 (calculated based on the consistency of the answers to items Q1-Q3) exceeds the threshold of 0.70 accepted in the literature for exploratory studies. This confirms that the items consistently measure the perception of the quality of internal control in the analysed cultural institutions.

Table no. 2 - Reliability and Validity Indicators

Indicator	Calculated Value	Benchmark	Interpret
Alfa Cronbach (3 items)	0.718	> 0.70	Good reliability
Standard Error (Media)	0.11 - 0.14	< 0.20	High accuracy
KMO (Kaiser-Meyer-Olkin)	0.685	> 0.50	Suitable sample

Source: author's own research with the help of SPSS software

Beyond descriptive analysis (Table no.3), the Pearson correlation test (r) was applied to verify the relationship between the frequency of current training (Q2) and the perceived need for additional training (Q3). The results indicate a significant negative correlation ($r = -0.58$, $p < 0.05$). This value mathematically demonstrates that, as the perception of training sufficiency decreases, the need for professional training increases exponentially, thus justifying the need for a more rigorous training strategy in the cultural sector.

Table no. 3 - Pearson correlation matrix (r)

Variable	Q1 (Transparency)	Q2 (Sufficiency of training)	Q3 (Need for training)
Q1 Transparency	1	0.324*	-0.215
Q2 Sufficiency of training	0.324	1	-0.582
Q3 Need for training	-0.215	-0.582	1

Source: author's own research with the help of SPSS software

To validate the relevance of the averages obtained (Table no.4), the t-test (One-Sample T-Test) was used for a sample, comparing the means with the neutral value 3 (neutral on the Likert scale). For item Q1 (Mean = 3.69), the t-value obtained is statistically significant ($p < 0.001$), which confirms that the employees' perception of the transparency induced by internal control is a positive one, not just a random variation of the data.

Table no. 4 - T-test for a sample (One-Sample T-Test)

Item	Mean	Value t	Sig. (2-tailed) / p-value	Difference from Mean (3.0)
Q1 Transparency	3.69	6.26	< 0.001	> 0.70
Q2 Sufficiency of training	3.17	1.19	0.235	< 0.20
Q3 Need for training	3.72	5.95	< 0.001	> 0.50

Source: author's own research with the help of SPSS software

In conclusion, although the sample is geographically limited, the significance tests ($p < 0.001$) and the Cronbach Alpha fidelity coefficient (0.718) rigorously confirm the validity of the hypotheses. The data indicate that cultural management requires a shift from formal compliance to professionalization through continuous training.

In figure no.8 is illustrated the frequency of training sessions in the field of internal control, highlighting the fact that most institutions organize these sessions only occasionally or periodically, while a significant segment conducts them rarely, very rarely or even not at all. This distribution indicates that although there is a concern for training, it is not yet integrated as a systematic and predictable practice. The lack of rigorous planning and an organizational culture oriented towards continuous training can limit the effectiveness of internal control and generate vulnerabilities in the application of procedures. The results underline the need to institutionalize training as part of cultural governance, to ensure both regulatory compliance and the professional development of staff.



Figure no.8: Frequency of internal control training

Source: author’s own research

Figure 9 displays the primary problems in the execution of internal control, derived from responses. The results suggest that the main problems are reluctance to change (84%) and not having enough qualified staff (83%). The next major problems are not having enough money (76%) and not having regular training (73%). Five-thirds of those who answered (53%) said that the steps are not clear, and another 40 percent said that there are other problems with the context. It can be seen from this spread that the use of internal control is affected by people, structures, and procedures all at the same time. This shows that we need a coordinated plan that includes improving people’s skills, making the law clearer, and making sure that resources are used correctly.

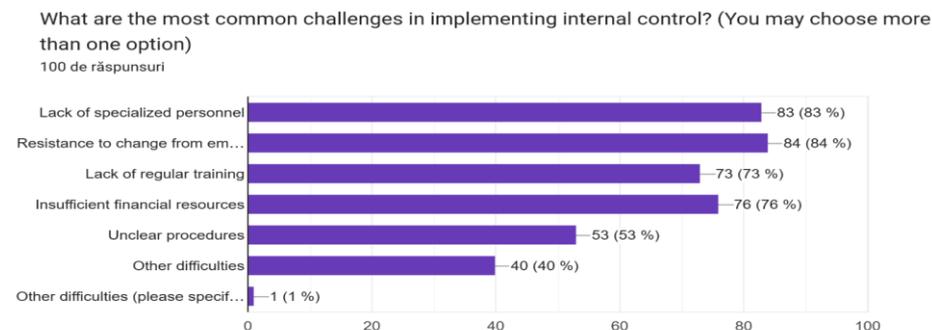


Figure no.9: Main challenges in implementing internal control

Source: author’s own research

Figure no. 10 presents respondents' suggestions for improving internal control. The most common recommendations are for periodic updating of procedures (92%) and

periodic training of staff (90%). Other important directions are improving internal communication (83%), increasing decision-making power (80%) and more active management involvement (79%). Respondents also mentioned the need to allocate additional resources (74%) and clarify staff responsibilities (69%). This distribution demonstrates that the improvement of internal control requires an integrated approach combining the updating of the procedural framework, capacity building, management support and the provision of the necessary resources.

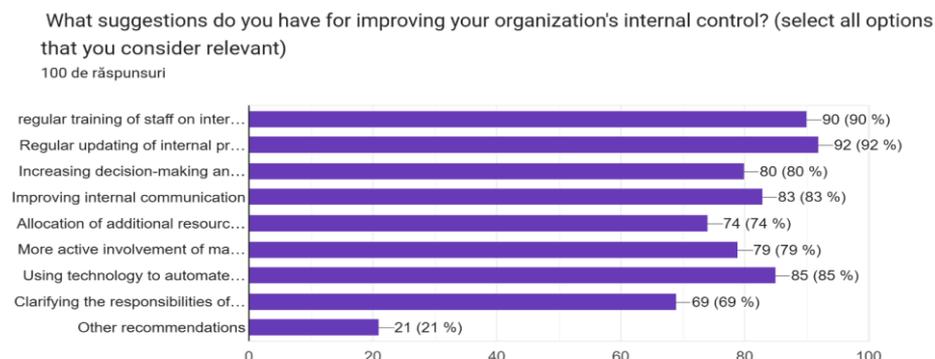


Figure no. 10 - Suggestions for improving internal control

Source: author's own research

Conclusions

This paper has shown that implementing internal control in public cultural institutions is both a legal requirement and an essential element for ensuring transparent and accountable governance. The study emphasizes a complex institutional reality by aligning theoretical analysis with the empirical data collected, contributing to the literature on New Public Management within the cultural sector. While there is a favourable perception of the role of control in enhancing transparency (Mean = 3.69), its effectiveness is constrained by a significant lack of technical skills.

Based on the questionnaire applied to professionals from public cultural institutions in the South Muntenia region and the statistical analysis carried out with the help of the SPSS software, the first hypothesis of the research is partially confirmed. The results obtained through the Likert scale show that respondents perceive the implementation of internal control as having a positive impact on the transparency and efficiency of management, with the median of responses being at the "Agree" level. However, the moderate dispersion of responses indicates divergent opinions, suggesting that the benefits of internal control are not evenly felt across institutions due to varying levels of institutional maturity.

As regards the second hypothesis, the data confirm that the main difficulties in implementing internal control derive from the lack of training and specialized resources. Questions Q2 and Q3 from the Likert questionnaire highlighted both the perception of the insufficiency of current trainings and the explicit request of respondents to intensify them. Thus, the statistical analysis validates the hypothesis that training deficiencies constitute a major obstacle to the coherent application of internal control and the overall strengthening of public accountability.

The statistical validation of the assumptions is evidenced by an Alpha Cronbach reliability coefficient of 0.718 and a significant inverse correlation between current training and the need for training ($r = -0.582$). This means that for administrative reforms to work, investing in human capital is as crucial as procedural updates. The people need to become more professional. This study fills a big hole in the literature by clearly identifying the problems that often turn internal control into a simple formality instead of a tool for strategic management.

So, instead of "compliance control" to "performance control," the article suggests a new paradigm change in public culture management. With the results in hand, lawmakers can craft individualized training programs that cultural institutions can use to carry out their social duty in an honest and efficient manner.

Although the size of the sample and its geographical concentration can be considered limitations of the research, the use of statistical significance tests and reliability indicators demonstrates that the results obtained are not random variations but constitute a valid empirical basis and a rigorous starting point for future studies on a national scale. Ultimately, this research serves as a foundation for developing a more resilient governance framework in the public cultural sector.

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