MANAGERIAL INTERNAL CONTROL IN PUBLIC CULTURAL INSTITUTIONS: AN EXPLORATORY COMPARATIVE ANALYSIS OF TWO ROMANIAN COUNTY-LEVEL AUDITS

Silviu-Ionel Stoica[*]
Valahia University of Targoviste, Targoviste, Romania

Abstract
This paper presents an exploratory, comparative case-study analysis of the structural vulnerabilities of the managerial internal control system (SCIM) in public cultural institutions subordinated to county authorities. Using a comparative methodology based on two recent compliance audit reports issued by the Romanian Court of Accounts, the study juxtaposes the Arad County Cultural Center (procurement and budget execution, 2020–2024) and the Argeș County Center for Culture and Arts (organisation, recruitment and payroll, 2023). Because the two reports cover different functional domains, periods, and assurance levels, they are treated as complementary rather than identical windows onto the same underlying phenomenon. The analysis highlights recurring irregularities regarding the liquidation and payment phases of budget expenditures, fragmented direct procurements, and the assignment of responsibilities for Preventive Financial Control (CFPP). Given the limited sample of two case studies, the findings are indicative rather than statistically generalisable; the study's original contribution lies in translating official audit findings into a structured, comparative diagnosis of SCIM vulnerabilities at the institutional level, an area in which detailed empirical evidence for the public cultural sector remains scarce. The objectives, methodology, findings, and policy recommendations are clearly summarised, with a view to improving the efficiency and integrity of public cultural management.

Keywords
Managerial internal control, public audit, public procurement, public sector governance, cultural institutions, budget execution, comparative case study.

JEL Classification
H83, M48, Z11.

[*] Corresponding author, **Silviu-Ionel Stoica** – silviutgv@yahoo.com