In this article we would like to present the way in which we tried to set up an internal audit guide of regularity/compliance for the entities of the Ministry of National Defence, starting from the already existing model in the Internal Audit Department for such type of audit, but seeking to add new elements from the following sources of documentation: the national legislation in force in this field; the study conducted among internal auditors and representatives of military entities, based on the Balanced Scorecard Model; the challenges that the new socio-sanitary phenomenon has generated at global and national level – Coronavirus pandemic; new research and achievements obtained in recent years by theorists and practitioners in the field of public internal audit.

Keywords: internal audit procedure; service order; permanent file; form of identification and analysis of the problem (FIAP); form for finding and reporting irregularities (FFRI); public internal audit report of regularity/compliance.

Setting up an internal audit guide of regularity/compliance adapted to the specifics of military activity is the purpose of the research we want to highlight in this article. For this scientific approach, we proceeded to examine some reference documents and normative acts in this field. First of all, we reviewed the content of the normative acts that refer to the internal public audit in order to deepen the requirements resulting from them for the regularity/compliance missions, such as: Law no. 672/2002 (Monitorul Oficial al României. 24.12.2002, P.I.), GD no. 1086/2013 (Monitorul Oficial al României. 10.01.2014, P.I.), OMPF no. 757/2014 (Minister of Finance 2014), OMND no. M.67/17.06.2014 (Monitorul Oficial al României 25.06.2014, P.I.), OMND no. M.127/09.12.2014 (Ministry of National Defence 2014).

We then carefully read the contents of the internal audit guide of regularity/compliance made by the specialists of the Internal Audit Department for the missions related to public procurement (Ministry of National Defence 1998), in order to be able to identify which current elements were not inserted in it. We also consulted various regulations of the Internal Audit Department materialized in the form of provisions of the heads of this structure Disposition DAI-1 (Ministry of National Defence 2020), Disposition DAI-2 (Ministry of National Defence 2020); Disposition DAI-3 (Ministry of National Defence 2020) to identify specific and recent requirements in the area of various internal audit missions in the military.

Another documentation made refers to the study we conducted based on the Balanced Scorecard Model following questionnaires applied among auditors and audited from the army for the last 5 years, to the experiences and challenges of professional internal auditors in Romania, but also in other countries during the Coronavirus pandemic and the news that we considered feasible, from the new research conducted in recent years by theorists and practitioners in the field of public internal audit.

We further present the Audit Guide of Regularity/Compliance for the structures of the Ministry of National Defence, with the amendments that we propose to be included, as novelty elements, starting from the form already approved by the Head of the Internal Audit Department in 2020.

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actions on financial effects on public funds or public assets, in terms of compliance with all principles, procedural and methodological rules that are applied.

The general methodology for carrying out a regularity mission involves completing the four main stages, respectively: A) Preparing the mission; B) On-site intervention; C) Reporting the public internal audit activity; D) Follow the recommendations.

The purpose of preparing the public internal audit mission is to carry out the following operations: elaboration of the documents for initiating the regularity mission; knowledge of the audited entity/audited field; establishing the relevant aspects that will be the subject of the regularity audit; developing a program for establishing the responsibilities and deadlines within the audit mission.

In order to carry out these operations, the Internal Audit Guide of regularity/compliance for the entities of the Ministry of National Defence configured by the profile department of the army includes several audit procedures.

The internal audit procedure establishes the planning and conduct of internal audits, which verifies the compliance of the management control system with the requirements of standards in the field, as resulting from OSGG 400/2015 (Monitorul Oficial al României 2015, P.I.) and the applicable legislation in the field as well as establishing and monitoring the effective implementation of the resulting corrective actions.

Regarding the part related to the preparation of a regularity/compliance audit mission, the following procedures are inserted: P-01 – Elaboration of the service order; P-02 – Preparation of the Declaration of Independence; P-03 – Elaboration of the Notification regarding the initiation of public internal audit mission of regularity; P-04 – Opening meeting; P-05 – Establishing/updating the Permanent File; P-06 – Information processing and documentation; P-07 – Risk assessment; P-08 – Initial assessment of internal control and setting of audit objectives; P-09 – Elaboration of the Program of public internal audit mission of regularity.

Procedure P-01 – Elaboration of the service order aims to establish the coordinates of the mandate given to the audit team in carrying out the regularity mission.

Compared to the current form of the Service Order, we propose the following: the use of this document and the electronic version, resulting from the IT System for the Management of the Internal Public Audit Activity (SIMAPI); the inclusion in its structure of a statement stating that one or more auditors, depending on the situation, may be replaced during the engagement by the head of the audit department, if a number of objective issues arise (incompatibility, temporary incapacity for work, etc.).

Procedure P-02 – Preparation of the Declaration of Independence aims for each auditor in the team to declare in writing their independence and to mention any impediments to objectivity in carrying out the audit engagement they received.

Compared to the current printed form of the Declaration of Independence, we propose the following: to use the electronic version to be sent online by the head of the audit department to the internal auditors for completion; to complete the declarations of incompatibility, similar to the declarations of independence, by the commanders of the audited units (respectively the heads of offices and compartments/similar, within the audited entities). Models of these statements proposed by us may be submitted online together with the Notice of Initiation of the Mission (which shall be sent to the audited unit at least 15 days before the start of the on-site intervention and which will also contain the composition of the audit team, because the procedure does not provide for this at this time).

The purpose of Procedure P-03 – Elaboration of the Notification regarding the initiation of public internal audit mission of regularity is to inform the audited structure about the initiation of the internal public audit mission and has the following content: the position and name of the head of the structure to be audited; the name of the mission, the audit plan in which it was provided and its purpose; the general objectives of the mission; informing the audited entity about the opening meeting; the documents that the audited entity will have to prepare in order to carry out the mission.

We propose, compared to the current version, the following: to use the electronic version; the notification of all military units planned in a reference year for the execution of such audit missions at the beginning of the year or immediately after the approval of the Annual Audit Plan by the
Minister of National Defence and not as currently regulated (at least 15 days before the start of the on-site intervention); recording in the notification, including the audit team and a model situation that can provide at the opening meeting of the audit mission, an overview of the way in which the activities have been carried out since the date of the last audit mission to the start of the new one.

According to Procedure P-04 – Opening meeting, the following main aspects are communicated: the internal auditors and the supervisor; the theme and general objectives of the mission; the deadlines for carrying out the mission; the responsible persons from the audited structure in order to carry out the mission; Charter of Internal Audit; scheduling of discussion meetings during the mission with the management of the audited structure; ensuring the working conditions necessary for the mission (room, access to printing, etc.).

With regard to the current content of the minutes of the opening meeting, we make the following proposals: the opening meeting to be held online, with the participation of the representatives of the two parties involved and then the documents of the meeting to be signed, scanned and sent to the two interested parties; the expression “list of persons from the audited entity participating in the opening meeting of the internal audit mission” to be completed in the part highlighted and underlined with the expression “or from other echelons above the unit, or control structures”, which would add transparency to the discussions held during the opening meeting and would also create the possibility of joint actions auditors-audited, auditors – representatives of the upper echelons.

The purpose of Procedure P-05 – Establishing/updating the Permanent File is to provide a database for knowing the specifics of the audited entity and the evolution over time of the main characteristic elements.

The information included in the permanent file must be systematized by categories and presented over a 5-year time horizon, in order to allow the analysis of trends over time, such as, for example: The organization of the entity; Incidental normative framework; The audited activity; Human resources activity; Financial-accounting activity; Legal activity; External audits and controls; Internal controls etc.

A very important document is the acquaintance questionnaire. It includes questions related to: knowledge of the socio-economic context (at the level of the entity and the audited structure); knowledge of the organizational context; knowledge of the functioning of the audited entity/structure.

In connection with the acquaintance questionnaire, we propose: to be completed and transmitted electronically to the persons involved in the elaboration and management of such a document; those who are appointed by the commander of the audited unit to answer the questions asked by the auditors, to assume in writing by signature the answers given and the arguments formulated in support of the answers.

The purpose of Procedure P-06 – Information processing and documentation is to know the audited entity/audited field in order to establish auditable activities and as a subsequent basis for identifying risks and consists in analyzing the following documents and similar acts: organization documents; incidental regulatory framework; planning documents; activity reports; findings of previous audits and controls; external information on the audited structure.

The processing and documentation of the information is completed by the elaboration of the Preliminary Study document, which refers to the following aspects: the general characterization of the audited entity; the entity’s strategy, policies and objectives in the audited field; analysis of the activity in the audited field; analysis of the structure and training of staff in the audited field; the level of insurance and the availability of the financial resources necessary to achieve the objectives of the audited field; conclusions.

We consider that in the preliminary study stage the audit team must also consult the annual balance sheets, the minutes, the (similar) findings of the various control structures authorized in law (operational, financial, logistics, etc.), the reports of the Court of Accounts, and the annual reports drawn up by the bodies that make up the Internal/Managerial Control System in each military entity.

The purpose of Procedure P-07 – Risk assessment is to identify the risks in the audited entity and then to assess the likelihood and impact of each risk, by using the criteria of appreciation of each.

The following criteria are considered for the risk assessment:
The risk impact assessment is performed based on the following criteria:

- loss of assets;
- affecting the image of the entity;
- increasing the costs of the audited activity;
- affecting the quality of services;
- interruption of activity.

The probability assessment is expressed on a value scale, on three levels, as follows:

- low probability;
- moderate probability;
- high probability.

The impact assessment is measured on a value scale, on three levels, as follows:

- low impact;
- moderate impact;
- high impact.

After assessing the probability and impact of the risks, the audit team determines the total risk score by entering the result of the product between probability and impact, for each risk ($PT_{risk} = P \times I$).

Based on the score obtained, each risk is ranked as follows:

- High risk (High), if the total risk score is between 6 and 9;
- Medium risk (Medium), if the total risk score is 3 or 4;
- Low risk (Low) if the total risk score is 1 or 2.

Examining carefully the criteria on which the risks of an audited entity are assessed, we find that they need to be measured/determined more accurately, both in terms of their probabilities of occurrence and in terms of their impact.

In the part of probabilities of occurrence of risks, one of the criteria of these probabilities refers to the analyzed risk, in the sense that it can be divided into three variants:

- it has not previously manifested in the audited entity/audited field (and then the probability of occurrence is low);
- it has rarely occurred in the past in the audited entity/audited field (and then the probability of occurrence is medium);
- it has often occurred in the past in the audited entity/audited field (and then the probability of occurrence is high). We believe that this risk should be supplemented here by specifying frequency intervals from the previous audit mission to the one to be carried out (for example if the frequency was between 1-2 within 3 years of the previous audit is considered low risk, if the frequency was between 3-5 within 3 years of the previous audit to be considered medium risk and if the frequency of manifestation of this risk was higher than 5 within 3 years of the previous audit to be considered consider high risk.

On the impact side, loss of assets and impairment of operating costs are provided as criteria. There are also 3 levels of impact:

- low impact (no loss of assets; operating costs are not affected);
- medium impact (asset losses are low; operating costs are moderate);
- high impact (significant loss of assets; high operating costs).

Some amendments should be made to this part of the impact assessment, in accordance with the above criteria we have referred to.

For asset losses, a significance threshold for their value must be set, so that we can classify them in one of the impact classes.

To establish the significance threshold, a certain percentage can be used (usually 1-2% of the value of the total assets of the unit according to the annual financial statements submitted in the years from the last internal audit to the next one).

If there is no damage to assets (found in annual inventories, inspections and controls performed or as a result of extraordinary events and reflected in the annual financial statements) then the impact is low.

If there is damage to assets below or at the level of significance threshold (found from the sources mentioned above) then the impact is medium.

If there is damage to assets above the significance level (found from the sources mentioned above) then the impact is high.

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1 The Significance Threshold is defined in the “General Framework for the Preparation and Presentation of Financial Statements” issued by the International Accounting Standards Committee in the following terms: "Information is significant if its omission or misstatement could influence users’ financial decisions based on their financial statements. The significance threshold depends on the size of the item or error, judged in the specific circumstances of the omission or misstatement. Thus, the threshold of significance offers a limit rather than a primary qualitative feature that information must have in order to be useful.”
For operating costs two aspects should be taken into account: planned costs through budgets and actual costs of the audited activities/audited fields, to see the relationship between them, correlated with the impact or not of the quality of the activity carried out by the audited entity. The cost values of the activities must be taken from official documents validated and reported by the management to the audited entities to the higher hierarchical structures (such as the quarterly and annual financial statements, the projected budgets and their execution).

The risk analysis is prepared by the audit team and is verified from the point of view of the correctness and adequacy of the information by the head of the Internal Audit Department/Section, who signs it and does it on each auditable activity within each objective of the audit mission of regularity/compliance.

Compared to the current form of risk analysis, we advance the following proposals:

- reviewing the ways of determining the risks and their impact in the internal audit activity of regularity/compliance, capitalizing for this purpose the valences of the COSO risk management model (in particular – COSO Guide-Risk Assessment in practice (Deloitte & Touche LLP 2012) and the other suggestions made above;
- the analysis system thus developed, can be considered a diagnostic system that can provide all the necessary data for this process;
- purchasing at the level of the communications department better computer programs for internal auditors than those currently used, which can process faster and more accurately the considerably much and complex information involved in the risk analysis and assessment process.

The purpose of Procedure P-08 – Initial assessment of internal control and setting of audit objectives is to analyze the degree of confidence that the internal audit team can have in the internal control system associated with the activity being audited and it involves the following steps: establishing the expected (minimum) internal controls for each auditable activity or identified risk, as appropriate; identification of the existing internal controls for each auditable activity or identified risk, as the case may be; the initial assessment of the conformity of the internal control by comparing the expected internal controls with the existing ones.

If the existence of internal controls for the management of risks assessed by the audit team as high is not identified, the auditors ask questions in the internal control questionnaire to clarify the existence or non-existence of controls.

The internal control questionnaire contains questions related to: the evaluation of the planning of the audited activity in relation to the normative requirements and the real needs of the entity; verifying the observance of the legal and procedural provisions regarding the organization of the procedures that must exist in the field being audited; verification of compliance with legal provisions related to the effective conduct of activities in the field being audited.

The initial evaluation of the internal control is performed by using a 3-level scale, as follows: compliant; partially compliant; non-compliant.

Following the initial assessment of internal control, the audit team establishes the objectives, auditable activities and associated risks involved in the audit process.

The following activities must be selected for audit: all high-risk activities (regardless of the initial assessment of internal control); activities with medium risks for which the initial assessment of internal control has been established as "partially compliant" or "non-compliant"; low-risk activities for which the initial assessment of internal control has been established as "non-compliant".

Related to this internal control questionnaire, my proposal is to "merge" the two questionnaires (the acquaintance questionnaire; the initial internal control assessment questionnaire) into one, called the "Preliminary knowledge questionnaire of the audited entity and of the internal control mechanisms", which would help to reduce the number of documents that do not differ much from each other both in terms of content and results provided, but which consume huge time and human resources.

The purpose of Procedure P-09 – Elaboration of the Program of public internal audit mission of regularity is to assign the tasks of the mission to each internal auditor and has the following content:

- the objectives within the mission program, which are the following: mission preparation; on-site intervention; mission reporting; following the recommendations;
• for each of these objectives the types of activities/actions (risks), the type of testing, the description of the testing, the number of tests, the duration in hours of the tests, the internal auditors performing these activities and the place of these activities.

Related to the Program of public internal audit mission of regularity/compliance, we propose the introduction in the structure of the Program (as well as in the model of the Service Order) of a statement stating that in the event that one or more auditors are replaced during mission, or if a number of issues arise that could alter the data originally entered in the Program, a new up-to-date Program will be developed that accurately reflects over time the activities planned and performed by each member of the audit team.

Current structure and our proposals for the configuration of the internal audit guide of regularity/compliance with the part of the methodology regarding the on-site intervention

This part of the internal audit mission of regularity/compliance involves:
• collection and analysis of audit evidence;
• reviewing documents and compiling the audit file;
• closing meeting.

Regarding the part related to the on-site intervention in a regularity/compliance audit mission, the following procedures are inserted:
P-10 – Carrying out the tests and formulating the findings; P-11 – Problem analysis and formulation of recommendations; P-12 – Analysis and reporting of irregularities; P-13 – Reviewing documents and compiling the audit file; P-14 – Closing meeting.

The purpose of Procedure P-10 – Carrying out the tests and formulating the findings is to collect audit evidence necessary to meet the mission objectives, for which purpose the tests mentioned in the approved audit mission program are performed.

The test is prepared by the auditor and verified by the supervisor and the documents supporting the test findings (worksheets, checklists, questionnaires, interviews, as appropriate) are attached to it.

The test has the following content: the objective of the test; sampling method; test description; the results obtained after testing; conclusions.

In this part of the guide on conducting tests and formulating findings, we put forward two proposals:
• the choice by the auditors of a sample established on the basis of the risk analysis, which can lead him, as soon as possible, to formulate a conclusion/conclusions or the identification of a malfunction in a particular segment of activity audited;
• the development at the level of the General Directorate of Finance-Accounting, together with the IT specialists, of an IT / software program that can allow the export of data from the accounting system, the salary system, from the INTEND and MENTEC systems (programs in the logistics area) of units, in a dedicated platform of the Internal Audit Department/subordinate structures, data that can be analyzed and processed by the auditors, since the period of preparation the mission.

The purpose of Procedure P-11 – Problem Analysis and formulation of recommendations is to present, in an elaborate form, the dysfunctions identified after testing. In this sense, the Form of identification and analysis of the problem (FIAP) is elaborated by the internal auditors, in order to record the dysfunctions in order to elaborate the recommendations, it is analyzed by the head of the audit team, and it is supervised by the supervisor. Then, the FIAPs are discussed during the on-site intervention with the representatives of the audited entity, who will sign them, for information.

If the representatives of the audited entity refuse to sign the FIAP’s acknowledgments, the internal auditors record these documents in the Classified Documents Department of the audit structure and forward them to the audited structures.

The Form of identification and analysis of the problem (FIAP) has the following content:
• the problem that is the object of the file;
• the auditor’s findings following the examination of the issue;
• causes for which certain provisions related to the object document of FIAP, were not observed;
• the consequences of non-compliance with certain provisions related to the subject matter of FIAP;
• recommendations made by the internal auditor to eliminate the shortcomings found and recorded in the FIAP.
Regarding this *Form of identification and analysis of the problem* (FIAP) the following proposals are made:

- the transmission / making available to the decision-makers of the unit of these online forms, to be studied, by the auditors;
- deleting the date from the field intended to be read by the representative of the audited unit, as it may create some differences of opinion and different legal interpretations regarding, for example, the date/time when the representative of the unit was notified and must order execution of the administrative investigation.

The purpose of P-12 – *Analysis and reporting of irregularities* is to document and transmit, according to the legal provisions, the irregularities found during the audit mission. *Irregularity* is a serious dysfunction that requires immediate corrective or investigative action, without waiting for the audit mission to be completed.

The establishment of a dysfunction as an irregularity is made by the internal auditor, strictly based on professional reasoning, depending on the duration or other limitations of the mission, the severity of the consequences, the urgency of ordering measures to correct/recover the damage.

If an irregularity is identified, the auditor prepares the *Form for finding and reporting irregularities (FFRI)*, which is supervised and then forwarded to the Head of the Internal Audit Department for information to the Minister of National Defence.

The *Form for finding and reporting irregularities (FFRI)* has the following content:

- the issue that is the subject of the file;
- the auditor’s findings on the irregularities found;
- normative acts violated as a result of the irregularities produced in solving the problem by those audited;
- the legal and other consequences as a result of the irregularities produced in solving the problem by those audited;
- recommendations made by the internal auditor to eliminate the shortcomings found in the correct and legal resolution of the issue for which the file was prepared.

In connection with this form, we propose:

- the development by IT specialists at the departmental level (to support the Internal Audit Department) of software that would allow the maximum use of the possibilities of automation and digitization of the internal audit activity, in the area of regularity/compliance missions, taking from the experience of the most advanced specialists in the field, including through the use of advanced technologies such as RPA – Robotic Process Automation that can become operational for the military;

- the transmission of the form for finding and reporting irregularities (FFRI) to be done in electronic format in compliance with the legal norms regarding the protection of classified information;

- the modification of the current regulation from the Methodological Norms regarding the exercise of the internal public audit in the Ministry of National Defence, approved with the Order of the Minister of National Defence no. M. 67/2014, in the sense that this should be done in 3 working days and not in 3 calendar days;

- removing from the content of the FFRI the rubric of recommendations, because the irregularity is reported hierarchically to the minister who has the legal authority to order measures accordingly.

The purpose of Procedure P-13 – *Reviewing documents and compiling the audit file* is to verify, once again, the adequacy of the evidence supporting the identified deficiencies. To this end, the internal auditors shall draw up a *Centralizing note to the working documents* that must be verified by the mission supervisor.

The *Centralizing note of the working documents* has the following content: the finding; supporting documents/audit evidence; whether they exist or not; the auditors who prepared the working documents. As a proposal, we consider that the *Centralization note of the working documents* should also be made and transmitted in electronic format to the persons involved in the elaboration and management of such a document.

Procedure P-14 – *Closing meeting* is to present to the management of the audited structure the findings, conclusions and preliminary recommendations of the internal auditors, resulting from the performance of the tests. The *closing meeting* also takes the form of a document that has in its first part data on the list of participants (from the Internal Audit Department and those audited, with name and surname; position; structure that is
Our proposals for this closing session address two issues:

- the closing meeting should take place in the future also in online format, with the participation of the representatives of the audited entities and of the auditors;
- the conciliation meeting, if any, may take place during the closing session.

**Current structure and our proposals for the configuration of the internal audit guide of regularity/compliance with the parts of the methodology regarding the reporting of the results of the mission and the follow-up of the recommendations**

This part of the internal audit mission of regularity/compliance implies in the section of reporting the results of the mission, the following: elaboration of the Project of the public internal audit report; elaboration of the Report of the public internal audit. The final stage of such an internal audit mission is to follow up on the implementation of the recommendations.

Regarding the reporting of the results of the mission and the follow-up of the recommendations, the following procedures are inserted in an audit mission of regularity/compliance:

- **P-15** – Elaboration of the Project of the public internal audit report;
- **P-16** – Transmission of the Project of the public internal audit report;
- **P-17** – Conciliation meeting;
- **P-18** – Public internal audit report;
- **P-19** – Dissemination of the Public Internal Audit Report;
- **P-20** – Supervision;
- **P-21** – Follow the recommendations.

The purpose of Procedure **P-15 – Elaboration of the Project of the public internal audit report** is to present, in a structured manner, the findings resulting from the audit mission. In order to prepare the project of the internal public audit report, each auditor participating in the assignment must submit to the auditor who prepares a document with the findings, dysfunctions and recommendations related to the objectives set for him.

We make the following recommendations regarding the elaboration of the project of the public internal audit report:

- to present, analyze and evaluate the objectives whose degree of risk, resulting from the analysis performed by the audit teams, is medium and high, in order not to load the report with data that do not add value to the management of the unit or help it;
- the value judgments inserted in the report must be oriented towards the aspects that aim at the main activity of the unit, towards its mission and specific activities;
- the objectives of the audit should be oriented and adapted to the model, to the concrete specifics of the unit, and the conclusions or assessments resulting from these reports should be understood by both the auditor and the audited;
- opinions and conclusions should be focused on elements of quality and not quantity (how voluminous the audit report is).

In connection with Procedure **P-16 – Transmission of the Project of the public internal audit report**, our proposal is to use the electronic version in the form of RDE, or through INTRAMAN for the transmission of this report.

The purpose of the Procedure **P-17 – Conciliation meeting** is to discuss the views of the audited structure on the project of the internal public audit report elaborated, and the **minutes of the conciliation meeting** is drawn up for this purpose. The internal auditors have the obligation to organize a conciliation meeting within 10 calendar days of receiving the views and requesting the audited structure.

In connection with the **reconciliation meeting**, we make two proposals: to hold the conciliation meeting with or during the Closing Meeting and, of course, to adapt the legal regulatory framework in this regard; the modification of the procedure regarding the decision of the final form of the findings, conclusions and recommendations (to be the attribute of the Head of the Internal Audit Department, when the conciliation meeting takes place between a territorial audit structure, and the final decision to be the attribute of the Minister of National Defence, when the conciliation is run between Internal Audit Department and a structure in its area of competence/responsibility).

**Procedure P-18 – Public internal audit report** is intended to present, in a structured manner, the findings of the audit mission, which included the changes agreed following the conciliation meeting. It must be accompanied by a summary of the
main findings and recommendations. Following the conciliation, the project of the audit report is amended as agreed in the minutes of the conciliation meeting, becoming the final public internal audit report.

As a proposal, we suggest the submission for reading and analysis of the audit report of regularity to the representatives of the audited entities, to be done in a first stage in electronic format, and after their confirmation of the content and final conclusions, the transmission by the auditors of the final form; it can thus be confirmed by the management of the audited entity, in a very short time (not necessarily 15 days, as is regulated on this date) that the audited entity is not to request a conciliation meeting.

By Procedure P-19 – Dissemination of the Public Internal Audit Report, it will be finalized form, following the mission performed in the audited unit, it will include the changes established in the conciliation meeting and will be disseminated for supervision, before being sent to the audited entity, in final form, including in electronic form.

The purpose of the Procedure P-20 – Supervision is to ensure that the objectives of the internal public audit mission have been met in a quality manner. In the event of any ambiguity between the supervisor and the internal auditors, they shall prepare the Document Supervision Note.

In the process of supervising the Final Public Internal Audit Report, we propose to use the electronic version, through which the supervisor might communicate with the internal auditors who performed the audit mission.

Procedure P-21 – Follow the recommendations includes as a key document the Form of following the implementation of recommendations (FFIR), which contains the following headings:

- presentation of each finding or dysfunction;
- the auditor’s recommendation;
- the public internal audit mission;
- planned date/extension date/implementation date;
- how to implement the recommendation;
- the added value brought by the implementation of these recommendations.

As proposals and recommendations, we consider that the following would be welcome: FFIR to be made and transmitted in electronic format to the persons involved in the elaboration and management of such a document; to clarify the moment when a recommendation is considered to be implemented, because this aspect is not yet well defined; therefore, we consider that a recommendation made by the auditors is implemented by the audited unit when the purpose for which that recommendation was made has been achieved.

We are convinced that these proposals, but also others, possible and necessary, can be considered by the Internal Audit Department, for the configuration of a new internal audit guide of regularity/compliance, better anchored to the new realities and requirements of the Romanian Army.

Conclusions
The research sources that we used in writing this article were relevant and useful to our approach and consisted in:

- the basic regulations currently existing at national level in the field of internal public audit regarding the missions of regularity/compliance;
- various models of guides already used by the Internal Audit Department of the Ministry of National Defence and first of all the regular audit guide for public procurement;
- the conclusions drawn by us following the application of questionnaires among a significant number of auditors and audited from the army based on the Balanced Scorecard Model;
- the challenges of the new socio-sanitary phenomenon generated at global and national level by the Coronavirus Pandemic;
- new research and achievements obtained in recent years by theorists and practitioners in the field of public internal audit.

We managed to make consistent proposals for the audit guide of regularity/compliance usable in the entities from the Ministry of National Defence, as compared to the version configured by the Internal Audit Department, for the following parts of the document: risk analysis; the initial evaluation of the internal control; the format of the form of identification and analysis of the problem (FIAP); the format of the form for finding and reporting irregularities (FFRI); suggestions on the key issues that the report of the internal public audit of regularity/compliance should contain.
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