

# **The degree of absorption of European funds for the Romanian health system. Integrated audit system of European funds**

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**ABSTRACT:** *The world economy has many important areas, and one of them is the medical system. Ensuring the well-being of citizens is achieved simultaneously with the operation at maximum parameters of this system. The European Union has come to the aid of Member States with non-reimbursable European funding. Obligation to submit the audit of European funds attracted in order to certify the eligibility of the expenses incurred. At the level of the article, we want to present, through a deductive approach, a current situation of the Romanian health system, while highlighting the importance of an audit mission of European funds. The integrated system of European funds is presented in a brief description, together with the elements that are the object of the auditors' responsibilities within a financial audit mission.*

**KEYWORDS:** *Romania, internal auditor, medical system, European funds, audit of European funds, POIM, Health Strategy*

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## **I. INTRODUCTION AND LITERATURE REVIEW**

Romania's accession to the European space came with a multitude of benefits on our country, especially on the non-reimbursable financing of the activities carried out by the public institutions. This benefit consisted in the possibility of attracting European funds through project submissions in this regard. The major condition of these fundraising was that public institutions invest everything they can access in the national interests in various economic fields. Complementary to accessing European funds is the obligation to audit them. The purpose of the audit is to certify the legality of the expenses incurred at the same time as the proper functioning of the existing control and management systems.

From the beginning of this process of allocating European funds, they have been a major topic of interest for every member state, even for Romania. The use of European funds implies strict observance of national legislation as well as European regulations. Along with the observance of the legislation, there is also the condition of fulfilling the contractual terms between the entities managing the European funds and their beneficiaries, provided that they do not harm the budget of the European Union. As a safety measure in this respect, the decision was adopted that in case there are deviations from the correct use of non-reimbursable funds, the Audit Authority will apply all the steps to notify the criminal investigation bodies.

Currently, in Romania, the Ministry of Health rigorously applies the National Health Strategy 2014-2020. The document is meant to positively influence both progress and development in the priority areas of the Romanian health system. The organizational structure of the internal audit within the Ministry of Health is presented, as well as the main stages applied by the internal auditors by observing both the Regulation of Organization and Functioning of the Ministry of Health and the internal procedural norms. Along with all this, there are also the necessary steps to be taken by an external auditor in carrying out an audit mission of European funds.

The present basis consists in reporting the relevant aspects related to the following concepts: European funds and the audit of European funds, health system.

The WHO (World Health Organization) says it has two perceptions of the health system. In the first instance, the health system represents the set of actions aimed at promoting, restoring and maintaining health. On the other hand, the WHO considers that all the people involved, the institutions employed and the resources available, in accordance with the established policies, all these contribute to the improvement of the health of the population through a multitude of activities. Thus, it can be deduced that an important role in improving and improving health is played by the national health systems themselves. The impact on the life of individuals is a positive one, being classified as one of the main directions of the modern economy (WHO, Rapport 2000). When we discuss the elements that make up the common values and principles of the European Union Health

Systems of 2006 (Council Conclusions on Common Values and Principles in the European Union Health Systems) we list universal access, quality care and equity and solidarity.

At the European Union level, the third program in the field of health (2014-2020) is underway, whose legal basis is represented by the EU Regulation no. 282/2014. It has four specific objectives, according to information provided by the European Commission:

- a) Promoting health, preventing disease and encouraging the adoption of healthy lifestyles, by including health issues in all policies;
- b) Caring for citizens and protecting them from possible cross-border health threats;
- c) Involvement in creating new more efficient and sustainable health systems.

As it is known, the health sector is seen as a basic pillar of society for the regional development of each country. A topical method for financing this sector is the allocation of European Structural and Investment Funds (ESI). The main purpose of ESI funding is to meet the priority objectives of the health sector.

The method of ensuring that European funds are well managed and managed in the medical field is ensured by applying audit activities performed both at national level (Audit Authority) and at European level (European Court of Auditors and European Commission). The mission of the aforementioned institutions is to ensure a good flow and to supervise the good management of the financial interests of the European Union. Deviation from any regulation and modification of the management of European funds in the sense of incorrectness entails sanctioning depending on the seriousness of the detected problems. During the performance of audit engagements, the auditor shall, through specific instruments, observe any deviations affecting the use of European funds and eliminate them by appealing to national and European authorities or by making the parties aware of the management of these funds.

According to the specialized literature, the audit takes over a multitude of definitions conceived and enunciated by economic specialists. One of these definitions states that the audit takes the form of a professional expertise of information made by a competent and especially independent individual in order to finally express a responsible and independent opinion through reporting (Toma, 2012). In the audit paper - An Integrated Approach, writers Loebbecke and Arrens reveal that in their perspective, auditing is a process by which evidence is gathered and analyzed to determine its compliance with certain defined criteria. At the same time, the audit is defined as a process carried out either by natural persons or by qualified legal persons, called auditors, through which information about a certain entity is examined and evaluated, with professionalism, through specific procedures, in order to collect audit evidence. , with which they formulate a responsible and independent opinion, included in the audit report. (Neamtu & all, 2012).

A clear definition of the audit of European funds can be outlined based on the examples of qualifications mentioned above. Therefore, the audit is a professional examination of all information collected from the management of European funds or the implementation of European funded projects, on the basis of which a report is prepared by reference to the procedures agreed by the management structures.

In the case of audit missions of European funds, a number of issues are addressed, through in-depth verifications, which refer to: (Court of Accounts, 2017):

- Compliance with the necessary accreditation / compliance / designation requirements from the existing control and management structures;
  - Proper preparation of statements of expenditure which are addressed to the European Commission;
  - Legality of the transactions performed;
  - The correct functioning of the existing control and management structures;
- Rendering a real and accurate picture of financial-accounting events

## **1.2 Research objectives**

The objective of the research is to outline a real image of the current health system, at the same time with the possibility of evolution through the prism of European funds.

## **1.3 Research Methodology and Data Analysis**

Regarding the research methodology, it outlines a deductive approach through which a theoretical perspective is built on the audit of European funds, especially on the Romanian healthcare system. The most common and applied method was to analyze the documents of the specialized literature. The aim was to outline the conceptual significance of the audit in the perspective of specialists in the economic field. At the same time, the importance of the audit was studied within the projects with non-reimbursable (European) financing together with the national legislation and the European regulations in force.

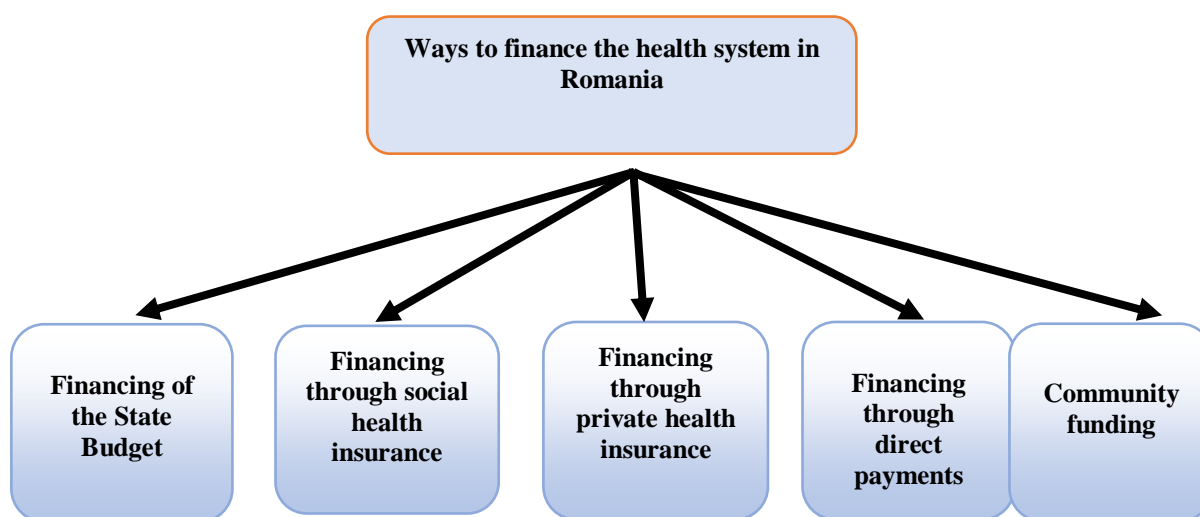
The research also addressed the issue of the Romanian health system along with its current state. Both books and specialized articles, European regulations and national legislation and the web pages of the World Health Organization, the European Commission, the Ministry of Health, the Ministry of European Funds were analyzed for the collection of information specific to the chosen topic.

### **Romanian health system - present and aspects**

A first obligation that each country has, when it comes to increasing the quality of life is presented through the medical system. The purpose of the medical system is constantly to provide the population with the state of health it needs at the same time as the development of the population in terms of health in a healthy upward trend. The Ministry of Health has the main role in governing the health system, but the administrative responsibility lies with the National Health Insurance House (CNAS).

When it comes to financing the health system, five ways of financing can be considered. It should be noted that each method of financing the Romanian health system has an amalgam of its own characteristics and limits. In this session, the five ways can be seen through the figure below.

Figure no.1 Financing the Romanian health system



Source: own conception

The main source of financing the health system is represented by the State Budget. Most of the time it fully ensures the needs of the health system by making the necessary funds from the taxes and general fees applied. There are also situations in which the needs of the health system exceed the possibilities of covering the state budget. The second source of financing that takes precedence over the state budget is the financing through social health insurance, being composed of the obligatory contributions of the employees in accordance with the law in force. The least significant, but contributory to the financing of the health system are represented by the Financing through private health insurance, the Financing through direct payments and the Community Financing.

### **The set of factors that influence the evolution of the Romanian health system**

The general socio-economic conditions form an amalgam of factors that can change in the sense of increasing or in the sense of decreasing the state of health of the population. The most representative factors can be analyzed and quantified as follows:

1. The situation of the population
2. The situation of the labor force
3. The situation of education

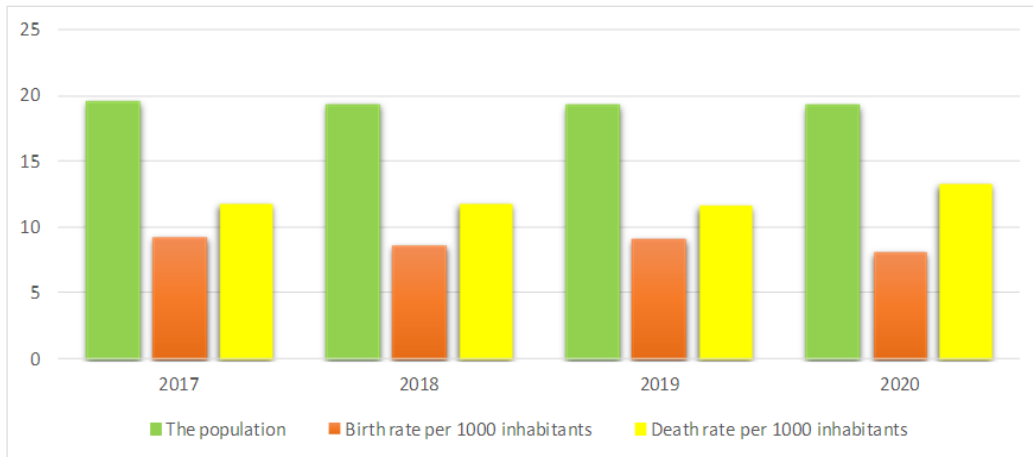
**Table no.1:** Population changes in terms of birth and death rates.

Demographic indicators	Year 2017	Year 2018	Year 2019	Year 2020
The population (mil.)	19.64	19.50	19.40	19,38
Birth rate per 1000 inhabitants	9.3	8.6	9.2	8.1
Death rate per 1000 inhabitants	11.9	11.9	11.7	13.4

Source: Romanian National Institute of Statistics

1. According to the data presented, the Romanian population has adopted a downward trend with a continuous character starting with 2017 until now. The decline in the birth rate at the same time as the increase in the mortality rate resulted together in a decrease of the population by about 0.98%.

Figure no.2: The main demographic indicators in the period 2017 – 2020



A strong indicator in terms of population evolution, it has undergone major changes over the years. Unemployment rate is one of the deciding factors that show the evolution of the labor force. The situation of the unemployment rate differs from region to region, so in the localities that have undergone closures and restructurings such as Brasov city (eg: tractor factory), Calarasi city (eg: steel plant), the rate has a more significant percentage, compared to Bucharest where the unemployment rate is lower. The analysis of the statistical data provided by the INS outlines the following situation expressed in the table below.

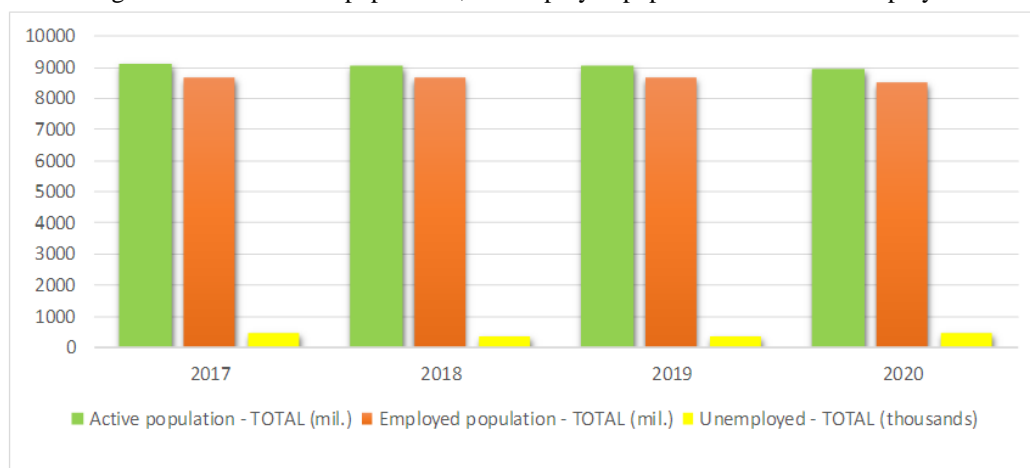
Table no.2: Population evolution in terms of labor force.

Indicator	Year 2017	Year 2018	Year 2019	Year 2020
Active population - TOTAL (mil.)	9.12	9.06	9.03	8.97
Employed population - TOTAL (mil.)	8.67	8.68	8.68	8.52
Unemployed - TOTAL (thousands)	449	380	353	452

Source: Romanian National Institute of Statistics

2. While the active population is on a downward slope, it can be seen that the employed population will maintain its position until 2019, following that in 2020 there will be a drastic decrease, which also led to an increase in the number of unemployed in 2020. It should also be mentioned that there has been an exodus of the employed population from rural to urban areas, which determines a strategic rethinking of the health system and public policies in general. The share of the employed population living in urban areas is over 55% compared to rural areas since 2010.

Figure no.3: The active population, the employed population and the unemployed



3. The level of education in Romania has decreased considerably throughout the transition period. School attendance has dropped dramatically. A percentage that exceeds the value of 53% of the adult population attended the lower cycle of education, another percentage of 30% attended the upper cycle, and only 23% decide to attend university courses. According to the expressed percentages, it can be concluded that the dropout rate is at a high level, over 25% of students drop out of school for economic or social reasons.

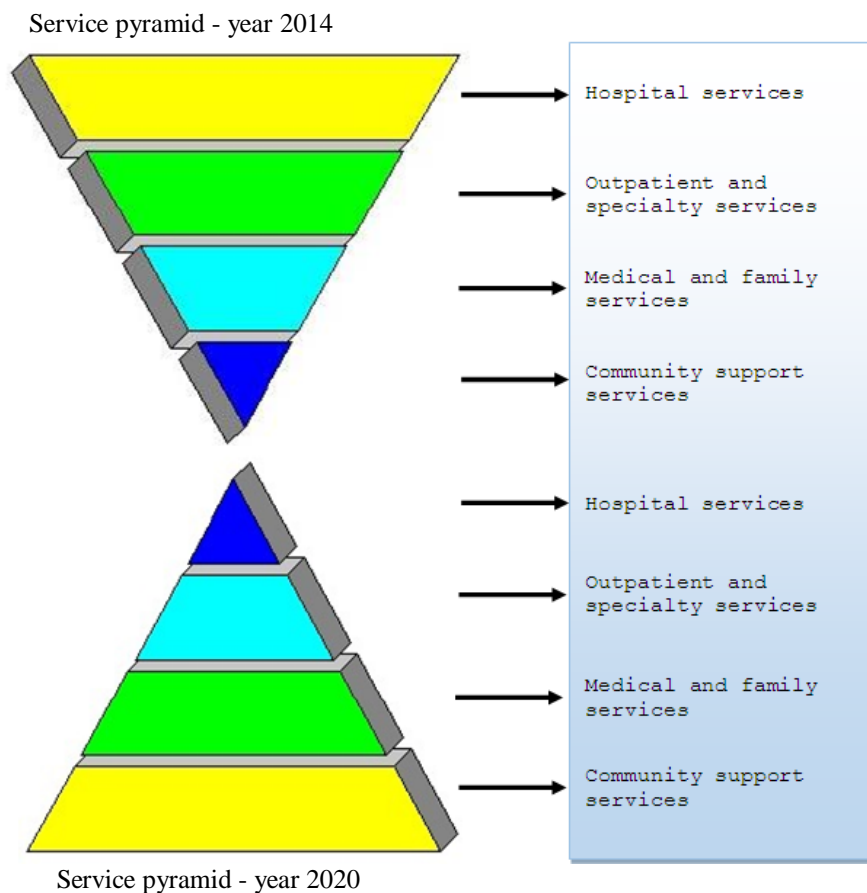
Currently, the National Health Strategy 2014 - 2020 is applied on the Romanian territory. The main purpose of the implementation of the National Health Strategy 2014 - 2020 is to ensure equitable access to quality, cost-effective health services, as close as possible to the needs. individual and community. The aim is to improve the health of the Romanian population.

One of the principles underlying this strategy is to continually improve the quality of services provided, with an emphasis on the individual and the community. The provision of medical services is done through medical staff. In this sense, professional behavior at the same time as ethics in relation to the patient is the key element in terms of respecting the life of the individual perpendicular to human rights.

Considered a framework tool to contain all the emblematic initiatives of the European Union. The Ministry of Health states that the National Health Strategy 2014 - 2020 is a catalyst for increasing stimulation for the development of the Romanian health system.

It should be noted that one of the visions presented to be realized in the period 2014 - 2020 is to restore the priority of actions within the Services Pyramid. We want to adopt as close as possible to the reality of the model of countries with efficient health systems in terms of efficiency and effectiveness. The services must be as capable as possible in solving the main problems and needs related to the illness of the individuals, but also to the monitoring of the patients.

This vision is fully supported by the new package of health services, a package that aimed to apply medicine based on evidence and services provided by applying cost-effectiveness, the ultimate goal being to truly solve a health problem.



Currently, the absorption rate of Romania's European funds is 59%. Romania is subclassed, with a very small difference, by Malta (57%), Denmark (58%), Slovakia (57%) and Croatia (54%). The European Union average is 67%. The first Operational Health Program, prepared with the help of European funds, is being prepared for the Romanian health system. According to the information published on the official website of the Ministry of European Funds and of the articles published in the local press (Bursa newspaper), this operational program is multifund and will run from 2021-2027. Thus, starting with 2021, 4.1 billion euros will be allocated for the Romanian health system. The program includes a wide range of objectives, with the aim of improving the current health system.

### **The vision of the operational health program 2021-2027**

The Strategic Vision of the program is based on healthy and productive people through access to quality preventive, emergency, curative and rehabilitation services.

Funding sources expected to be used in the Operational Program:

- European Regional Development Fund (ERDF)
- European Social Fund + (ESF +)
- National Co-financing - State Budget (CN-BS)

According to the report made in Romania in 2019, the real situation of the health system encounters various problems, among which are:

- delays in carrying out reforms in key areas such as capacity building in primary care and the development of community health care through the creation of integrated community health care centers (ICCs), but also the construction of regional hospitals;
- limited administrative capacity at the level of the Ministry of Health and local public health authorities;
- poor investment planning and low political commitment which contributes to delays in reforms;
- social services, employment, health and integrated education

The 10 objectives within the 4 broad goals are:

1. To improve and promote health in the Union
  - disease prevention and health promotion
  - international initiatives and cooperation in the field of health
2. Combat cross-border health threats
  - prevention, preparedness and response to cross-border health threats
  - replenishing national stocks of essential products needed in crisis situations
  - setting up a pool of medical and support staff
3. Improve the quality of medicines, medical devices and products needed in crisis situations
  - ensuring the availability and accessibility of medicines, medical devices and products needed in crisis situations
4. Strengthen health systems, their resilience and resource efficiency
  - strengthening health data, digital tools and services and the digital transformation of healthcare
  - improving access to healthcare
  - developing and enforcing EU health legislation and placing evidence at the heart of the decision-making process
  - integrated activities between national health systems

### **The Romanian medical system in view of the pandemic caused by COVID - 19**

The disease caused by the new type of coronavirus, covid-19, was discovered by researchers in 2019 in the Wuhan region of China. The rapid spread of this virus worldwide has led to the first cases being detected in the European Union in the first month of 2020. According to statistics, the most affected European country is Italy, the state with the highest infection with this virus.

According to the Romanian Institute of Public Health (INSP), the detection of the first case of COVID - 19 virus infection was registered in February 2020, in Gorj County. Since then, the number of cases has increased exponentially, exceeding the threshold of 30,000 thousand new cases.

As the number of new cases in each country increases, the European Commission has set out a set of measures to help combat the crisis caused by COVID - 19. The measures to be taken are to support actions taken at national level to prevent the effects of the pandemic. At the national level, a press release published on June 12, 2020 on the website of the Ministry of European Funds states that funds can be contracted for Covid-19 hospitals. The total value of the funding is EUR 350 million (for the provision of medical and protective

equipment) and is provided by the Large Infrastructure Operational Program (POIM), and projects can be submitted between 15 May 2020 and 30 September 2020. This indicates that 16 applications have been submitted for a total of EUR 71.6 million. Most projects were submitted by hospitals in Bucharest and Cluj (four applications from each city), followed closely by Craiova (three applications submitted). The project with the highest value, respectively 9.99 million euros, was submitted by the National Institute of Infectious Diseases „Prof. Dr. Matei Balș” from Bucharest and aims to equip the institute with medical equipment in order to improve the management capacity of Covid-19 and the crisis generated by it.

The Ministry of European Funds has also allocated 682 million euros for medical equipment and endowments related to the national emergency system, by financing a project of the General Inspectorate for Emergency Situations (IGSU). In total, the value of European funds supporting the Romanian medical system received in March 2020, following negotiations with the European Commission, is 1.16 billion euros.

### **Integrated audit system of European funds**

The public financial audit system consists of two major elements, the internal audit and the external audit of public institutions. In order to support the idea of a close collaboration in the field of audit, in 2005 a Protocol of cooperation and collaboration for the audit activity in the public sector was concluded, the parties being represented by the Court of Accounts of Romania (having the quality of supreme audit institution). Ministry of Finance (as a body of the central public administration). The final purpose of this protocol was to collaborate in the methodological field of public audit, coordination of audit plans in the public domain in Romania, exchange of information ensured throughout the audit activity and the need for unitary professional training of auditors to meet planned objectives.

It should be noted that although the internal audit and external audit activities have a certain degree of compatibility, they are based on different international standards. Therefore, through the external auditor, the arrangements must be made by applying the international standards of external audit (targeting Audit Standard 610 - Use of the services of internal auditors).

For the development of Operational Programs, at the level of each ministry involved, Internal Audit Units were implemented, whose methodological coordination is performed by the Central Harmonization Unit for Public Internal Audit, an institution with well-defined responsibilities on the side of European funds. If, in Romania, the Central Harmonization Unit for Public Internal Audit, the Public Internal Audit Unit and the Audit Authority are institutions with an important role in conducting the audit, at European level, the external audit institution is the European Court of Auditors, which contributes to financial management of European Union funds. Therefore, all the regulations that link the above-mentioned institutions outline the integrated audit system of European funds.

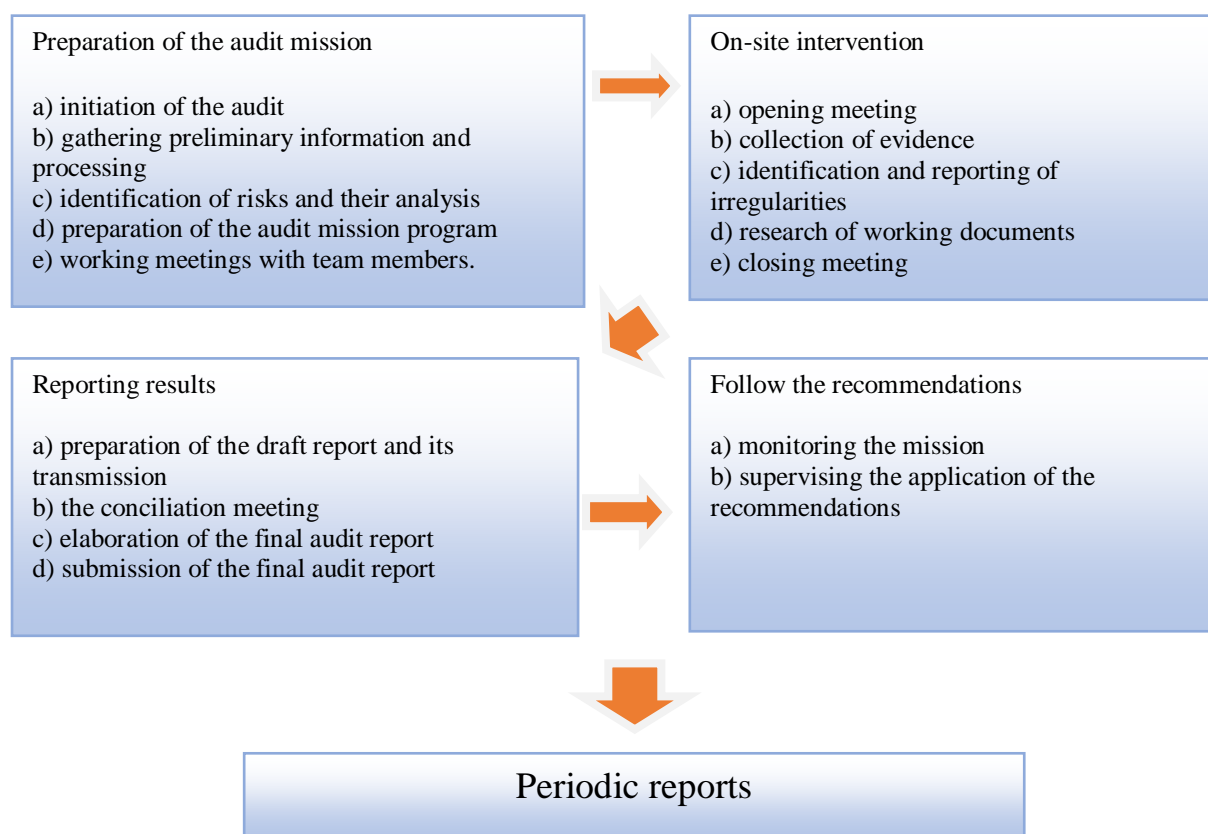
An independent and objective activity, the internal audit manages to give the management a secure image regarding the effectiveness of the internal control system. Both the internal auditors and the Audit Department have a number of responsibilities, including the following:

Internal auditors	Audit Department
<ul style="list-style-type: none"> <li>● Independent character from the other departments or employees of the Ministry of Health, the report made directly to the Minister of Health;</li> <li>● They are not involved in the activities carried out by the Ministry and do not hold executive positions, except for those aimed at managing the internal audit activity;</li> <li>● Communicates any issues regarding the use of European funds, identified during the audit mission;</li> <li>● Auditors from the Audit Authority also have the right to participate in the audit activities for European funds;</li> <li>● Auditors from the Ministry of Health may conduct the audit process in partnership with other public institutions.</li> </ul>	<ul style="list-style-type: none"> <li>● Carries out both the specific methodological norms of the Ministry of Health and the draft of the annual public internal audit plan;</li> <li>● Prepares the Annual Report of the Internal Public Audit activity;</li> <li>● Management's failure to comply with the auditor's suggestions leads to the notification of the Central Harmonization Unit for Internal Public Audit;</li> <li>● The information is made to the head of the audited institution and to the person designated to perform the internal control.</li> </ul>

The stages of the internal audit activity can be highlighted as follows (Ghita & all, 2009):

- Prepared the audit mission;
- On-site intervention;
- Reporting results
- Following the implementation of the offered recommendations;
- Periodic reports in order to determine the extent to which the internal auditor has contributed to improving the activity of the audited structure.

Figure no.5 Steps for carrying out the internal audit activity



Source: own conception

The elements of the integrated audit system are the two types of audit, internal audit and external audit of public institutions. Regarding the external audit, the important elements are the knowledge of the audit mission and the management of the procedures that can be applied within the projects with European financing.

Conducting the audit engagement involves the auditor in applying a number of concrete procedures. Preliminary procedures are used to gather various information and audit evidence. Audit evidence is used to build the final opinion of the auditor. When discussing the adequacy and adequacy of audit evidence, compliance with the limitations of the International Standard on Auditing 500 "Audit Evidence" is always taken into account.

The application of the audit results from the need to increase the reliability of the information on the activity undertaken or in the effective management of European funds. The key element in non-reimbursable projects is the eligibility of expenses. In this session, the Government Decision 399/2015, with the subsequent modifications and completions, represents the guiding pillar in the process of determining the eligible / ineligible expenses. The Ministry of European Funds hosts on its personal website a document that presents a series of rules in delimiting expenses. The purpose of the document, with a transparent character, is to present a series of conditions for an expenditure within the projects with non-reimbursable financing to be eligible:

- be justified by documents of probative value issued in accordance with the provisions of national and / or Community legislation, on the basis of which these expenses can be audited and identified;
- be in accordance with the provisions stipulated in the contract or financing order concluded by the managing authority or by the body responsible for the implementation of the financial instrument;
- be in accordance with the provisions of the legislation in force, applicable at national and European Union level;
- be reasonable, justified and respect the principles of sound financial management;
- to comply with the provisions of the applicable European Union and national legislation;
- be recorded in the beneficiary's accounts, in accordance with the provisions of Article 67 of Regulation (EU) no. 1.303 / 2013.



Based on a project from the Large Infrastructure Operational Program, we will present the procedures and steps that the external auditor must follow in order to examine the eligibility of expenses.  
POIM Project - "STOP COVID in A.S.S.M.B. Hospitals"

POIM project presentation

General objective	Increasing the capacity to manage the COVID-19 health crisis of the hospitals that provide medical care to the patients tested positive with the SARS-CoV-2 virus in phase I and in phase II and of the support hospitals, under the administration of ASSMB, by equipping them with equipment, apparatus, medical devices and protective materials necessary for the care and treatment of cases of infection with SARSCoV-2 virus / health crisis management.
Specific objective	OS 1 - Improving the quality of the medical act by equipping the Colentina Clinical Hospital, the Clinical Hospital of Nephrology Dr. Carol Davila Clinical Hospital for Infectious and Tropical Diseases Dr. Victor Babes, administered by ASSMB, with medical equipment, devices and devices, as well as specific protective materials for treating cases of COVID-19 virus infection over a period of 6 months. OS 2 - Decreasing the number of patients infected with COVID-19 virus, as well as decreasing the time required for diagnosis and treatment by up to 30%, by increasing the capacity of care and treatment of cases of infection with COVID-19 virus, by providing the necessary equipment limiting the spread of the virus by at least. OS 3 - Increasing the project management capacity for ASSMB and ensuring adequate implementation, by creating a functional PIU in the first month of the project and by preparing a Financial Audit Report of the expenses in the last month of the project. OS 4 - Ensuring the visibility of the proposed project by applying advertising and information measures according to MIV throughout the project, by publishing 2 advertisements, installing 2 information panels, producing information materials and applying stickers on the purchased equipment.
Target group	The target group is represented by the Romanian population
Project implementation duration	01 February 2020 - 30 April 2021
The total eligible amount requested for reimbursement	39,976,264.47 RON: 31,981,011.57 RON non-refundable value 7,995,252.90 RON beneficiary co-financing.

Source: Ministry of Health, Press Releases section

When the question of the eligibility of the expenses incurred is raised, the financial auditor must go through certain steps for their classification, as follows:

1. Preparation of the mission plan defining the material and time resources to be distributed;
2. The letter of commitment is signed together with the manager of the structure subject to audit.
3. The veracity of the expenditure with the budget shall be inspected and verified at the same time as the analytical review of the expenditure in the Reimbursement Claims.
4. Inspecting that the budget in the Reimbursement Claims is in accordance with the budget of the financing agreement. A necessary verification is also that of the total amount requested for payment by the Beneficiary which must not exceed the non-reimbursable financing provided in the General and Specific Conditions of the financing contract.
5. Verification of expenditure on the basis of the following criteria:

- Eligibility of direct costs
- Their accuracy and recording
- Classification of expenses
- The reality of the expenses
- Compliance with public procurement rules.

The last step is to prepare the Audit Report. In it, under the heading "Details of the report", for each request for reimbursement, the total budget expenditure is updated. The budget is one of the most important documents for the auditor, as it is necessary to check the amounts provided in the budget so that they are not exceeded. Also, based on the budget, it is verified that all the conditions related to the percentages of expenses stipulated in the financing contract are met. Therefore, the budget cannot be exceeded, but if there are unused amounts by the beneficiary, they cannot be recovered.

#### **10.4 Findings and Interpretation**

The control actions and audit missions applied by the national and European authorities lead to the desired final result, namely the effective use and management of the attracted European funds. After all, the initiation of the audit mission is one of the most viable and best measures applied in order to succeed in preventing possible errors and to be able to correct the inappropriate elements.

As previously stated, the medical field, one of the most important economic sectors in the world, has the mission to improve the life and well-being of individuals by making a positive impact. Being considered a key vector in the national development of each country, referring to Romania, the current state of the health system is not good, and in this sense the authorities have come to support this field with new measures to be applied. At national level, data on the real situation of the health system are provided by the NIS through the Statistical Yearbook of Romania from 2017 to 2020. Thus, it can be seen that the population registers each year that passes a decrease among individuals, which determines a concern in this regard. Another problem of the Romanian health system is the insufficiency of the allocated funds. It is known that the current health system has an alert rate of consumption of funds through the prism of the social policy promoted in which the decision was taken to finance medical services with a high degree of costs. The National Health Strategy 2014 - 2020 is applied on the Romanian territory. This strategy has as objective three parts of action, health services, public health and the applied measures in order to maintain a strongly sustainable health system. In the next period, the authorities are preparing in the light of the Operational Health Program 2021-2027 measures that will be adopted with the help of European funds.

The installed mechanism for verifying European funds, especially on the medical system, is carried out with the help of control and audit actions. The purpose of this mechanism is to outline European funds with an image of proper use, and this is happening both at national and European level. It is also worth mentioning the importance of the integrated audit system of European funds. Composed of the internal audit and the external audit of the public institutions, the integrated system, since 2005, benefits from a strong partnership between the Romanian Court of Accounts and the Ministry of Finance. The partnership is a colossal opportunity to exchange information on audit risk issues.

As the integrated audit system consists of the internal audit and the external audit of public institutions, starting from a project financed by the European Fund through the Large Infrastructure Operational Program, the steps to be followed by a financial auditor during his audit.

This article aimed to highlight the current state of the Romanian health system and future prospects for action in the medical field, as well as the importance of auditing in the management of European funds, only audit missions ensuring their proper use.

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