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## MANAGEMENT METHODS AND TECHNIQUES USED TO ENSURE THE INTERNAL AUDIT PERFORMANCE

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**Abstract:** *This approach shows a research on the usage of managerial methods on the internal audit activity through qualitative and quantitative indicators of performance assurance. Balanced Scorecard, the management method and tool, referred to the Dashboard, contributes to the internal audit performance through resource planning, setting objectives and scope of the audit, communication and approval, following the recommendations, deferring to the code of ethics and how to achieve the objectives. The listed indicators, are components of the proposed management methods and tools, and they define efficiency, effectiveness, economy and quality, all elements of the internal audit performance.*

**Keywords:** *methods and techniques, audit, corporate governance, internal control system, performance indicators, Balanced Scorecard, Dashboard.*

**JEL: M 42**

### 1. INTRODUCTION

**The importance of using the management methods and techniques** concerning the internal audit, is given by providing a new approach to this problem, which highlights the need to ensure the performance by applying new methods and techniques, based on scientific management. This approach was born from the need to adapt the internal audit to the new demands of the economical, social and technical development, faced by public entities. Using the management methods and techniques in the internal audit ensures the contribution to the audit development and the performance assurance, by using Balanced Scorecard (Kaplan R. S., Norton, D.p., 1996: 75 – 85) [11], the management method and tool and the Dashboard (Nicolescu O., Verboncu I., 1999: 379 – 381) [15], the

management technique and tool.

**The objective of this approach** results from the proposed title, “Management methods and techniques used to ensure the internal audit performance”. To achieve the proposed objective it is necessary to establish a **working hypothesis: do Balanced Scorecard and the Dashboard ensure the internal audit performance?** The acknowledgement or the invalidation of the working hypothesis is based on the following question: “ what do the management methods and techniques bring to the internal audit performance?”

Within this approach we hope to define the concepts of methods and techniques, governance, to eliminate confusion and to establish the internal audit role concerning the governance and the management system of the public entity. The approach continues by defining the indicators that measure their internal and external performance and evaluation. There are defined the qualitative

indicators, the financial and quantitative indicators and there is showed the way the internal audit contributes to the public entity performance.

Hereinafter there are displayed the advantages and disadvantages of using Balanced Scorecard in the audit activity, identified from research and there is analysed the way the quantitative indicators and qualitative indicators contribute to the audit and public entity performance. There is showed the Dashboard and there is analysed the way it can be used in the current activity of the internal audit. There were identified the advantages and disadvantages of this management tool and the possibility of using it in the audit activity.

The conclusions, which follow the usage of Balanced Scorecard and the usage of Dashboard, contribute to the internal audit performance by defining, within these management methods and techniques of the general and specific objectives, the resource planning and the use of resources.

**The research method** used for developing this scientific approach was the qualitative analysis and the synthesis (Chelcea S., 200:76 – 80) [3]. By analysis there was researched the use of Balanced Scorecard and the decay of the indicators that measure the audit performance (efficiency, effectiveness, economy and quality) concerning the components (resources, the audit scope, the risks analysis, the planning, the communication and the acceptance, audit methods, techniques and tools, following the audit) and their research, by using the research techniques and tools. The Dashboard was researched by analysis, by dissolving the indicators into components and by analyzing them. Synthesized, the investigated elements were united on their interdependence to establish the links between the internal audit and its performance.

Our approach **analyzing scope** was defined by the public entities that organized the internal audit structure within the state funded undergraduate education. From a conceptual point of view, the research scope was established at the use of the Balanced Scorecard and Dashboard internal audit practice, to show the connection between this

management method and tool and the internal audit performance.

## 2. CONCEPTUAL ASSIGNATION ON MANAGEMENT METHODS AND TECHNIQUES

The current context of economical, social and technical development of the nowadays society, decide the appearance of new risks, leading to the adaptation of the audit structure, by enhancing the methods and techniques of used to analyse the risks and by increasing the internal audit performance. The application of scientific management methods by the internal audit in analyzing the risks, accounting the control systems, the governance, these all are mandatory requirements for establishing the strategic objectives, planning the audit resources and ensuring the use of internal audit of Balanced Scorecard [11] an Dashboard [15], management methods and techniques.

The management system of public entity is object of the internal audit, and its analysis contributes to ensuring the entity performance, by constant assessing of the risks, which lead to the efficiency, effective and economical use of the resources. The structure of the management system must meet the current challenges, which are more and more complex, based on knowledge (Fatu T., Tugui A., 2010) [6] and information (Draganescu M., 2007) [5]. The management activity is only operational by the communion of the whole public entity (Nicolescu O. si Verboncu I., 2008:57) [14], and the internal audit must assess the system management, by planning and assessing the risk, using management methods and techniques, for ensuring its performance through scientifically established recommendations. The internal audit performance was explored by qualitative analysis of the indicators system, grouped by efficiency, effectiveness, economy and quality. This analysis was based on specific account methods and techniques, which, in practice, vary depending on the specific environment in which the public entity operates.

**By definition, the method features the way of analyzing the objective reality, and the**



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**technique features a set of procedures applied for ensuring the public audit performance [3].**

According to some authors (C. Bota Avram, 2009: 256) [1] corporate governance is a system that includes ethical principles, social responsibility, the good business practices and control activity. Establishing the framework of implementation of corporate governance within public entities consists in economical conditions, juridic and social system, which manages the activity and environment of the entity and which affects the internal audit and its performance. Concerning the public sector, the Organisation for Economic Co-operation and Development (OECD) definition best suits the legal, economical and social conditions existent in our country. By approaching this organism, the corporate governance can be defined as **a system of standards by which public entities are directed and controlled to ensure the achievement of the objectives through the efficient and effective management of the risks.** The corporate governance system ensures the disjunction between the entity management attributes and the superior entities, the local public administration and the direct and indirect beneficiaries of the public entity. These governance standards concerning management are given functions (forecasting, organization, coordination, implementation and control - account), and corporate governance, internal audit object, constantly analyzes and resource management system with internal control, which ensures the strategic and specific objectives of the entity.

### **3. PERFORMANCE MEASUREMENT INDICATORS**

The internal audit performance requires the adoption of a system of specific and

constantly analyzed indicators, by using appropriate methods and techniques. This indicator system, specific even for management analysis performance, features the indicator system of the corporate governance – internal control system and management system. The system of indicators of the organizational management structure of the entity, defined by organizational, informational, decisional system, human resources, and other management elements (O. Nicolescu, I. Verboncu, 2008: 177) [14], affects the internal audit performance.

For constant evaluation of internal audit performance, it is essential to establish an indicator system, assumed from the international management practice (Kaplan R. S si Norton D.P., 1993: 134 – 147) [12], which should be based on financial or quantitative indicators and non-financial or qualitative indicators. According to the authors (Brătian C., 2010) [2], non-financial indicators provide a better measurement of the entity performance. According to these approaches, qualitative and quantitative indicators must ensure future planning of the internal audit performance (Higgins L. and B. Hack, 2004) [8] and provide internal and external evaluation of the individually analysed indicator performance (Crowther D., 1996: 4-13) [4]. **The defining of the indicator system, financial or non-financial, is done according to the objectives set by multi-annual and annual plans of the audit or the goal of the evaluation.**

The evaluation of the internal audit indicators has a internal part and an external one. The internal evaluation is done by self-assessment at the end of the audit mission and management assessment, based in internal control standards (OMFP 946 / 2005 concerning internal control standards of the public entity) [16], although the internal control system is part of the audit. The internal

evaluation of the audit indicators regards the keeping of the independence, objectiveness and the audit aptness, the supervising activity, the audit quality development program, has continuity and regards every audit activity. The external evaluation of the audit indicators is based on the evaluation of the UCAAPI (Unitatea Centrala de Armonizare a Auditului Public Intern) ([www.mfinante/auditintern](http://www.mfinante/auditintern) /the evaluation guide of the internal audit) [18] and aims the observance of the regulation and annealing framework, observance of the ethical code and it has cyclic character, once every five years. Another way of evaluating the internal audit indicators is done by the Court of Auditors and it aims the evaluation of the public entity control system and of the internal audit control system. The goal of the evaluation is to determine the way the internal audit ensure the public entity internal control evaluation and the way the risks are controlled and evaluated by the audit. The external evaluation of the internal audit, done by the Court of Auditors, (Law 94/1992 regarding the organisation and action of the Court of Auditors, with further alterations) [17] leads to ensuring the constant improvement of the audit activity and enforces the public audit structure to constantly improve the internal

entity control system and to contribute to reaching its goals, fact that features the audit structure performance.

### **3.1. Non-financial indicators for measuring the audit performance**

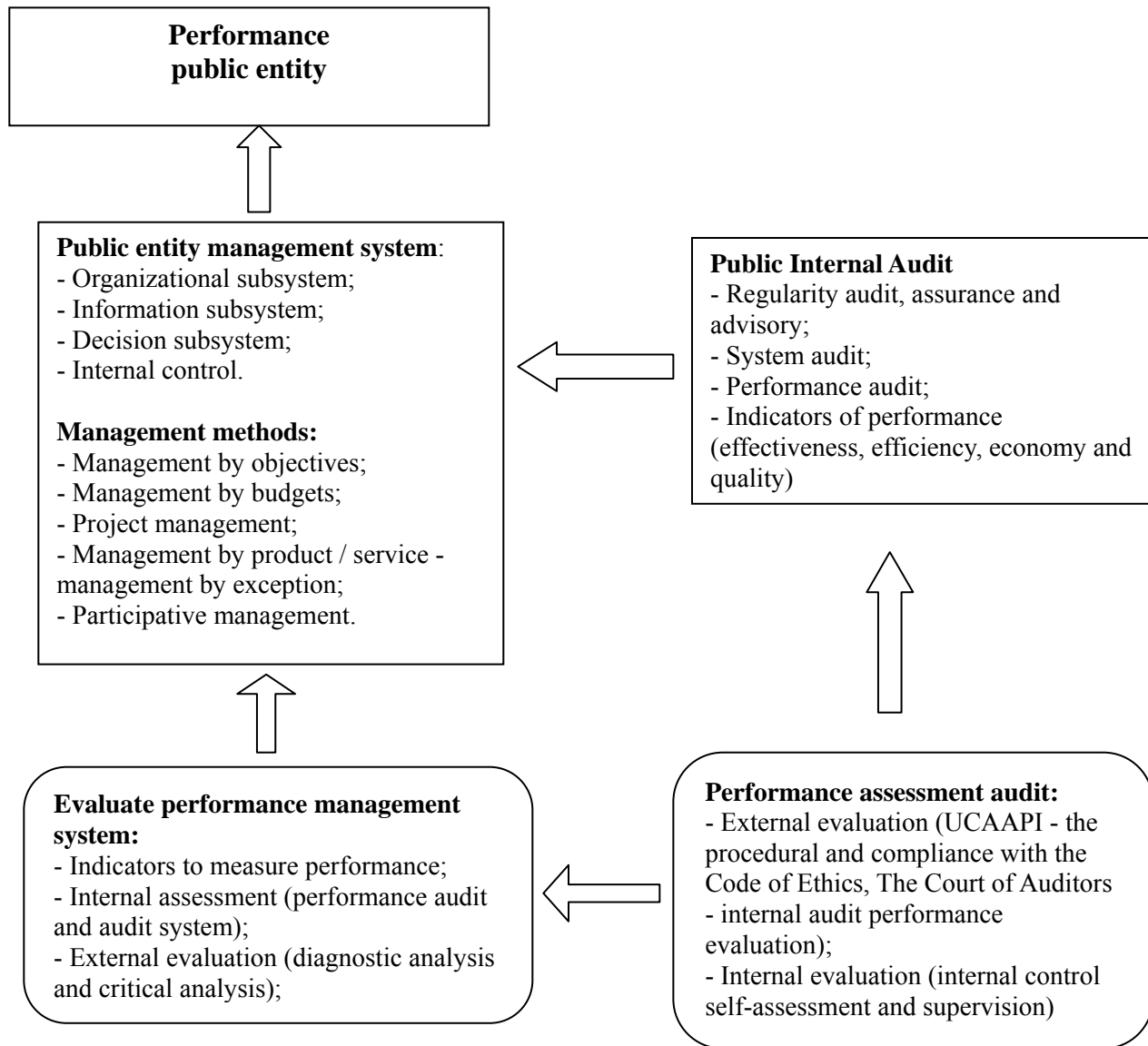
The non-financial indicators for the measurement of the internal audit are established in accordance with the fundamental objective of public entity established by the regulatory framework. The indicators that measure the internal audit performance, non-financial, as it appears in Table 1. The non-financial indicators, feature qualitative indicators of the internal audit, which are essential to reaching the its goals and the specific activities that assure the reaching of the goals. The fundamental objective of the internal audit performance evaluation is the way the final results are obtained by assessing the way the resources are used and the way the feedback is provided. Both management methods used and management public entity management system are subjects to audit performance and system, or regularity audit, and its functionality leads to management and public entity performance, as shown in Figure 1.

Tabel 1. Non-financial performance indicators

Objectives	Performance indicators	Activities
Providing counseling and management	Efficiency	Human resources (capacity, independence, objectivity) Financial resources (budget, activity financing); Matter resources (endowments)
		Heard scope
		Risk inventory
		Results and its pursuance
	Effectiveness	Planning
		Communication and approval
		Audit methods, techniques and tools
	Economy	Objectives
	Resources	
	Quality	Profesional ethics code
		Regulation and annealing framework
		Resources
Audit assessment		
Control and governance assessment system	Assurance audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;
	System audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;
	Performance audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;
Control system assessment	Assurance audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;
	System audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;
	Performance audit	Efficiency;
		Effectiveness;
		Economy;
		Quality;

Source: Author Projection

Fig. 1. Internal audit contribution to the public entity performance



Source: Author Projection

The qualitative indicator system that measures the audit performance, contributes to the assurance of the performance by establishing an internal strategy based on the public entity objectives by means of the planning, the resources, the audit scope and the risks analysis, by developing the human resources (improvement and complex motivation); by means of financial resources, by developing the intr-institutional and inter-institutional relationships and the links between them, trying to reduce the informational redundances and

contortions, the efficiency and development of the informational channels. The finality of the specified indicators is the anchor of the public entity control and management system by gaging the audit (Bota Avram C., 2009: 291) [1] by the means of the internal audit canons, approved by the public entity management and by legally approved and the activity procedure [16], which, conjunctively contribute to the development of the internal control, optimization of the management system, development of the organizational culture etc.



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### 3.2. Financial indicators

The analysis of the indicator system that measures the internal audit performance, quantitatively speaking, recruits the scope of the qualitative analysis and offers a complete image of the assurance of the internal audit performance. The quantitative approach of the indicators that underlies the internal audit performance, has to ensure their dynamic in an evolutionary way and their interdependence and the well working of the audit.

The financial and non-financial indicator system that measure the performance of the internal audit, as recommended by experts [4], only the

financial indicators, in practice the financial resources defined by the budget dimension, the financing level of the audit structure ( auditors salary expenses, prizes and advancements, professional training expenses, excursion expenses etc), can't contribute to the assurance of the internal audit performance. The indicator system that measure the internal audit performance is complete only when all the quantitative indicators that define the efficiency, effectiveness, economy and quality, are taken under consideration.

Tabel 2. Quantitative indicators that measure the performance

Performance indicators	Activities	Quantitative indicators
Efficiency	Human resources (capacity, independence, objectivity) Financial resources (budget, activity financing); Matter resources (endowments)	<b>Human resources</b> - auditors number; - number of days spent on professional training and number of objectives achieved; - number of situations of auditors interdependence defying; - number of complaints regarding the defying of the objectivity; <b>Financial resources</b> - approved budget; - salary, bonuses, auditors advancements expenses; - expenses regarding the equipping the audit structure with materials and inventory objects, fixed devices (ex: photocopier); - auditors excursions expenses (structure missions placed in a different area);
	Heard scope	- number of established objectives; - number of heard objectives; - number of objectives left to hear;
	Risk inventory	- number of known risks; - number of unsolved risks; - number of solved risks; - number of risks on risk levels; - standards of analyzing the risks, balance;

	Results and its pursuance	<ul style="list-style-type: none"> <li>- number of recommendations expressed by acknowledgment documents (FIAP, FCRI) and audit reports;</li> <li>- fulfilled by the audit;</li> <li>- number of unfulfilled recommendations</li> </ul>
Effectiveness	Planning	<ul style="list-style-type: none"> <li>- number of planed missions;</li> <li>- number of planed and fulfilled missions;</li> <li>- number of planed and unfulfilled missions;</li> <li>- number of ad – hoc missions;</li> <li>- number of risks and their level;</li> <li>- number of audit structures;</li> <li>- time balance;</li> <li>- human resources;</li> </ul>
	Objectives	<p><b>The audit structure strategy</b></p> <ul style="list-style-type: none"> <li>- number of strategical resources;</li> <li>- number of main objectives;</li> <li>- number of specific objectives;</li> </ul> <p><b>Audit mission strategy</b></p> <ul style="list-style-type: none"> <li>- number of established objectives;</li> <li>- number of heard objectives;</li> <li>- number of objectives left to hear;</li> </ul>
	Comunication and approval	<ul style="list-style-type: none"> <li>- number of daily informations regarding aspects of the audit mission developmenet;</li> <li>- number of informations regarding problems and/or constant irregularities;</li> <li>- number of established channels (manager – audit structure head – auditor, structure audit head / auditor – audit structure – organizational tructures in the public entity, audit structure of the public entity – audit superior structure);</li> <li>- number of approved missions, documents, annual plans and/or strategically approved, number of reports etc.</li> </ul>
	Audit methods, techniques and tools	<ul style="list-style-type: none"> <li>- number of applied methods (diagnosis analysis, critical analysis);</li> <li>- number of methods applied during mission (economical and financial analysis, static and mathematic analysis for the risk analysis , etc.);</li> <li>- number of questionaries, verification lists, interviews, relation notes;</li> <li>- number of tests, sample dimension;</li> </ul>
	Resources	<ul style="list-style-type: none"> <li>- level of human, financial, matterial resources;</li> </ul>
Economy	Objectives	<ul style="list-style-type: none"> <li>- audit structures objectives;</li> <li>- audit plan objectives;</li> </ul>
	Roesources	<ul style="list-style-type: none"> <li>- human, financial, material resources level;</li> </ul>
		<p><i>The independence</i></p> <ul style="list-style-type: none"> <li>- number of situations regarding the defying of the audit independence;</li> <li>- number of situations regarding the defying of the audit indepedence and the decay of the incompatibilities;</li> <li>- number of situations regarding defying of the audit</li> </ul>





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Quality	Ethical Code	<p>independence and the impossibility to decay the incompatibilities;</p> <p><i>The capacity</i></p> <ul style="list-style-type: none"> <li>- număr de obiective de pregătire profesională stabilite;</li> <li>number of profesional trining established objectives;</li> <li>- number of days of profesional training executed by the audit;</li> <li>- the individual level of profesional training of the audit members (studies, specializations);</li> <li>- pregătirea postuniversitară (număr de auditori cu nivel Licență, Masterat, Doctorat)</li> </ul> <p>postgraduate training (number of audit members with bachelor degree, master, doctor's degree)</p> <p><i>Objectivity</i></p> <ul style="list-style-type: none"> <li>- number of recommendations and aknowledgments developed during the audit missions;</li> <li>- number of recommendations and aknowledgments developed without legitimate documents</li> </ul>
	Regulation and annealing framework	<ul style="list-style-type: none"> <li>- the financial level of the problems / known irregularities / audit department – public acquisitions, financial system – accountant, human resources, internal control system, external financing programs;</li> <li>- level of gyp regarding the state funded budget the social assurance, the local bufget;</li> </ul>
	Resources	<ul style="list-style-type: none"> <li>- human, financial, material resources level;</li> </ul>
	Assessment of the internal audit	<p>Internal assessment</p> <ul style="list-style-type: none"> <li>- the performance level established after the assessment of the stuff, by the audit structure head;</li> <li>- the performance level established after the self-assessment</li> <li>- the level of performance established after the management assessment</li> </ul> <p>External assessment</p> <ul style="list-style-type: none"> <li>- the performance level established after the UCAAPI assessment</li> <li>- The performance level established after the Court of Auditors assessment</li> </ul>

Source: Author Projection

From Table 2. the quantitative indicators that mesure the internal audit performance , we can observe: analyzed indicators ( efficiency, effectiveness, economy and quality) are inder-

dependent. Changing one of them would lead to changing the whole indicator system. For example, it effects the profesional training of the audit members and their motivation (developing

career by advancing, prizes), effecting the fulfilling of the objectives and the decay of the performance,

The most important role in ensuring the internal audit performance is in the external assessment of the internal audit. The internal audit assessment contributes to the assurance of the performance by detecting the needs of professional training, of the problems regarding the independence, capacity and objectivity, applying the regulatory and annealing framework, also tracking down the errors in the way the resources are used.

The well being of the internal audit indicator system, efficiency, effectiveness, economy and quality, all put together, feature the main object of the external assessment of the internal audit structure. The assessment of the audit contributes to the constant improvement of the audit activity and it forces the assessed structure to constantly ensure the assessment of the internal entity control system and to fulfill its objectives, which contributes to the accomplishment of the entity performance.

#### 4. METHODS AND TECHNIQUES OF MEASURING THE INTERNAL AUDIT PERFORMANCE

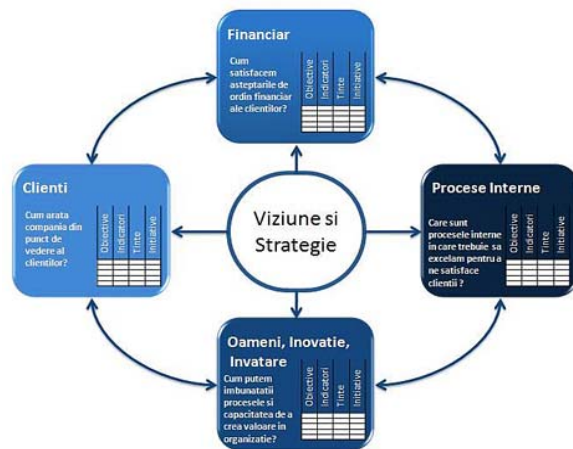
The assessment of the management performance is done by the means of the Balanced Scorecard methods / tools and the performance indicators and the dashboard. In another respect, the assessment method can be given by establishing the quantitative and qualitative indicators of the audit performance, and as for techniques (samples, verification, analysis) being featured by the tracking of the quantitative and qualitative performance indicators by the means of special tools (tests, verification lists and questionnaires) that ensure its detailed analysis.

The assessment of the management performance by the means of Balanced Scorecard, concerning the public entity, implies the use of a performance indicator system established for

measuring its performance. Ionascu I. and corporate (2006: 212) [10] defines Balanced Scorecard as “a tool that delivers an operational display of the global performance of the entity, granting the guidance and assessment of the strategy”. Balanced Scorecard highlights its importance and the necessity to establish the indicators based on the entity and the environment in which the entity works. The entity activity or Balanced Scorecard is considered by some authors as a management method of the performance (Hanson J. and Towle J, 2000: 12 – 16) [7], and by others, a strategic management tool (Hueng P, 2000; Pforsich H, 2005: 67 – 85) [9].

In management practice, Balanced Scorecard ensures the link between the performance indicators and the act of management, used of every level by establishing the objectives and tracking the evolution of the indicators established according to the manager's objectives and actions. According to this example, Balanced Scorecard ensures the fulfilling of the entity strategy [11], like shown in Fig. 2 Balanced Scorecard

Fig. 2. Balanced scorecard.



Source: [www.indicatorideperformanta/kapis.ro/](http://www.indicatorideperformanta/kapis.ro/) [19]

From the major advantage of Balanced Scorecard, we distinguish:

- definition of the entity strategy,
- development of the inter-institutional and intra-institutional communication;
- development of the organisational



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culture, with the assurance of respecting the moral, ethical and conscientiously standards

- professional development of the human resources

- Development of the complex motivation management, by using the award and sanction system

From Fig. 2 – Balanced scorecard, we can tell that by using this managerial instrument, in relation to the environment of the public entities in our country, in encounters an array of barriers, the most important being:

- lean technological support

- disfunctional integration with other systems

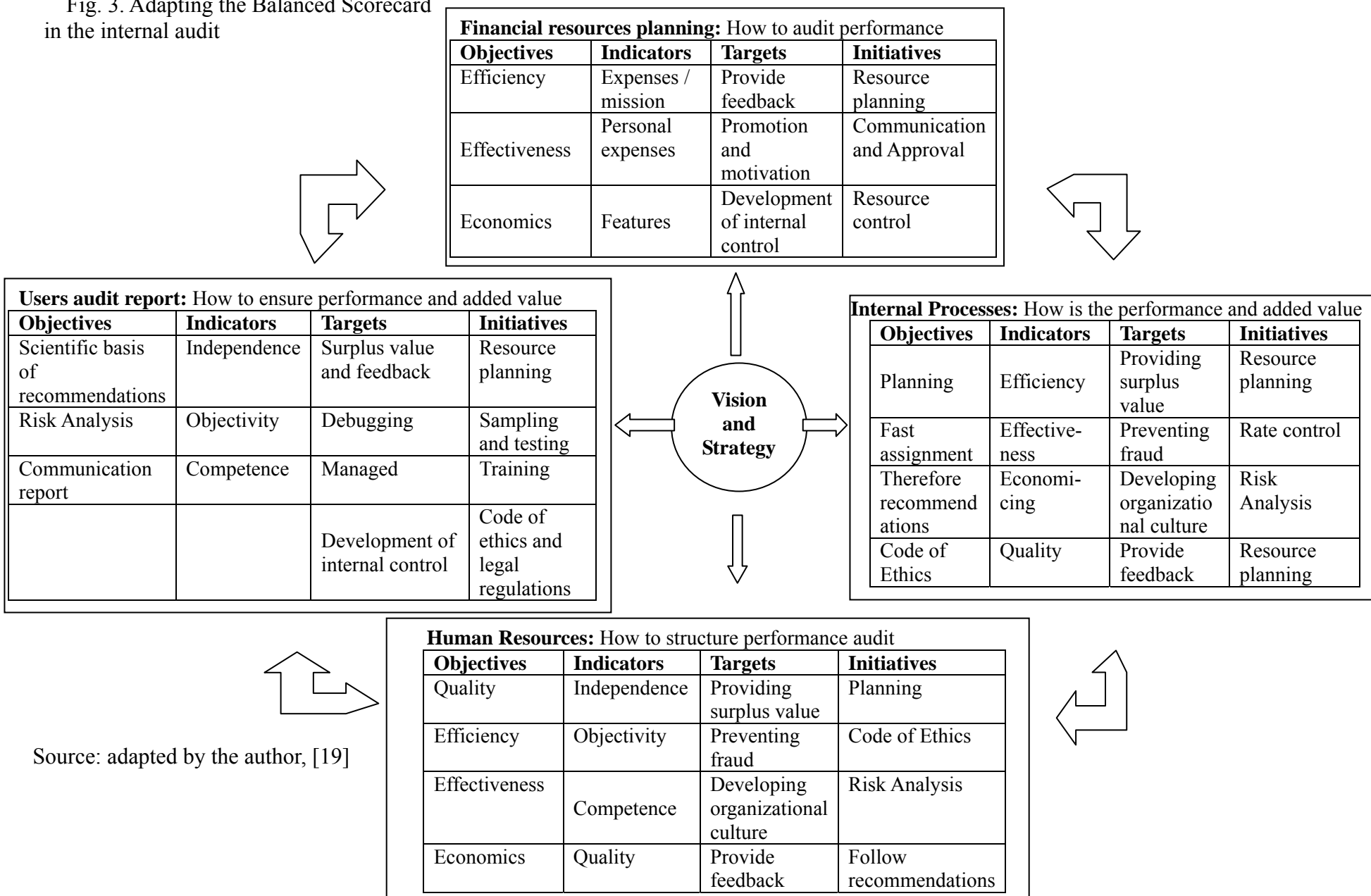
- Lean human and financial resources.

Implementing Balanced Scorecard in entities from the research scope, can start, considering the definition of the management system, or the definition of the objectives. Both versions are based on the same principals: establishing the indicators that ensure the entity performance, specific to a organizational structure or objective. Accommodated to the public audit requirements from the researching scope after the Kaplan R.

S. and Norton D. P. [11], from Fig. 2. Balanced Scorecard can be built according to the public entity objectives. Designing Balanced Scorecard based on the structure of the entity objectives, starting with by establishing the general objectives resulting from the fundamental objective, the secondary and specific objectives and indicators that lead to the performance (financial indicators and non-financial indicators).

In the internal audit practice, Balanced Scorecard is displayed as a method, by approaching the strategic objectives and the qualitative and quantitative indicators, specific to the internal audit activity. Balanced Scorecard is also a tool of constant assessment of the audit management processes, by assessing the performance indicators. The Balanced Scorecard description in Fig. 3 concerning the internal audit, features a general approach and it can be accommodated according to the public entity, but only under the condition that it will contribute to the assurance of the structure performance.

Fig. 3. Adapting the Balanced Scorecard in the internal audit



Source: adapted by the author, [19]



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According to this presentation, Balanced Scorecard features a strategic approach of the internal audit, by establishing the general objectives of the audit, but also a constant assessment based in financial and non-financial performance indicators, capable of track down the risks. Balanced Scorecard is a management tool, because it shows the way the objectives are fulfilled. As a constraint, this tool can't display the evolution of the environment the entity is working on and argues the budgetary execution, but the advantages of this tool are huge considering an using advantage.

Dashboard. The use of the dashboard by the management, ensures synthesising the useful activities of the management and allows a constant analysis of the permanent activities, which lead to fundamental, opportune and reliable decisions [15]. The informations that this tool holds are managerial balanced, accesible, accomodation and ensured the efficient and economic of the risks by trackin them in time, because of the prisibilities offerd byw tracking the current activities. The information shown in the table differs according to the management activities, the entity specific, so it can ensure the analysis needs.

In the audit practice, the Tavle has ti same roles as those in the management activity and its use implies taking the following steps:

- it is called the structure audit report, it is established the Graphic that implements the recommendations by the use of the Raport.

- The audit structure sends the structure audit to the data established by the use of the Graphic that implements the recommendations, the level of implementation (implemented or not implemented and that lead to non-implementing them.)

- The auditor works in the Board Table, like it is shown in Table 3. the board table, the implementation of the recommendations, established in the audit report, the main causes, the responsible persons, inplementation terms and the things that lead to it's non implementation;

In audit practice, where the terms of implementation are not taken into consideration, the auditors must travel to the audit structure, based on the working order, established at the beginning of the mission, to establish the causes that lead to this malfunction. In this situation the audit tries to eliminate the problem, by installingthe disfunction bye establishin a new term, if the causes are objective, or reports that there were no implementations to the general manager / Court of Auditors or the superior audit structure of the organisational entity.

The board table helps to compile the annual report of the audit activities, by informin the manager about the resource administration, risk control and vulnerability diminishment.

In the same way, the board table can be compiled and used for all the important activities which features the internal audit activity(profesional training, audit planing, risks analysis, audit missions and interventions etc.)

Table 3. Board table regarding the recommendations implementations

The audit mission	The audit structure	Mission Objectives	Genera-tive causes	Raport recommenda-tions	Implementa-tions respondent	Implementa-tion terms	Implemented	Not imple-mented	Causes / measures
1.									
2.									
...									
n.									

Source: Author Projection

The constraints of using the board table drift from the chronologic approach, involving a lot of information, gathering the information takes time, regarding the audit free time. The efficiency of using this tool drifts from being forced to register the information. The disadvantage comes from its inflexibility and from the big volume of information. The board table features a efficient and effective tool for ensuring the track of analysed indicators evolution, comparing it from time to time, and helps finding the problems on time. The biggest advantage is that it features a management tool used for ensuring the internal audit performance.

## 5. CONCLUSIONS

Researching the acknowledgment or the invalidation of the established hypothesis during this scientific approach, using Balanced Scorecard and the Board Table contributes to the assurance of its performance. Using this approach, the agreed hypothesis is being confirmed. Balanced Scorecard is a management method used by the internal audit, helping to establish the general and specific objectives, but also a tool used to ensure the performance by analysing the efficiency, the effectiveness, the economy and the quality of the audit. Through Balanced Scorecard there are

established objectives on all the levels of the audit structure management (human and financial resource planing, internal processes).

It is a tool used for planing the audit resources, analysing the risks and assessing the internal control, based on specific audit techniques and tools and contributes to detecting problems, usage of efficiency, effectiveness and economy. The internal audit performance contributes to the management of the public entity risks and ensures a efficiency, effective and economic use of feedback. The board table contributes to the performance by having the opportunity to assess all the time the fulfillment of specific objectives, which leads to diminishing the vulnerability of the audit. We consider that the advantages offered by Balanced Scorecard and the board table in audit practice, are by far superior to their constraints. The big volume of information that the public entities are committed to, leads to increasing of the vulnerability to risks. By using Balanced Scorecard and the board table, the audit structure ensures the resources planing, analyses the risks, synthetises the information of the performance.

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