
The role of the internal control systems implemen- tation in the corruption prevention process for the Romanian public entities

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Abstract

Transparency International estimates that corruption affects competition, hinders the performance of companies, hinders economic development, generates undue costs for people and companies alike, and for a healthy business environment. Efforts are needed from both the public sector and the private one in order to prevent corruption in all its forms and to enable profitable and stable business development.

The latest edition of the Global Corruption Barometer shows that 49% of respondents perceive the business environment in Romania as corrupt or extremely corrupt and 64% of Romanians believe that corruption has increased in the last two years.

The paper sought to determine how the companies with the largest financial resources, under the authority or coordination of the Ministry of Energy, Ministry of Economy, Trade and Relations with Business, Ministry of Transport, comply with the requirements of the National Anti-Corruption Strategy and their transparency in terms of structure on increasing transparency and standardizing public information display, and also for the implementation of internal control standards management.

Also, the aim of the paper was to make an analysis of what the National Anti-Corruption Strategy has meant for the 2012-2015 period in terms of results against the objectives set by the National Anti-Corruption Strategy for 2016-2020.

Keywords: *corruption, the European Union, the National Anticorruption Strategy, information transparency, public entities, internal control*

JEL Classification: C51, D03, O17

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Introduction

The current research starts from the premise that some summaries and statistical approaches are important in the current context of evaluating the results of the National Anticorruption Strategy for the 2012 to 2015 time period (NAS 2012 to 2015), and the 2016 to 2020 NAS approval. Thus, knowledge of the area of influence, level, and forms of corruption and waste is directly impacting the control strategy and the control system architecture, including the internal management of the control system, as well as the means to counter this issue in the Romanian public entities.

Corruption directly affects the profits of a company and the general life standard, some studies showing that evolution trends of the Corruption Perception Index are directly proportional to the GDP series/capita: a lower degree of corruption is associated with a higher standard of living (Transparency International, 2016). Corruption Perceptions Index 2016 shows clearly that corruption remains a problem worldwide. The latest edition of the Global Corruption Barometer placed Romania 57th in the worldwide chart, with a score of 48 points, respectively ranked 24 to 25 in the European Union, on par with Hungary and ahead of Italy (47), Greece (44) and Bulgaria (41) (Transparency International, 2016). Although progress is not significant, for the second consecutive year, Romania has an upward trend.

The new NAS 2016-2020 brings as a fresh element the principle of unrestricted access to public information and transparency in decision making and intends to address the general and derived objectives not only from the reactive perspective of sanctioning corruption. It also applies not only to public institutions at the central and local levels, but also at the level of subordinate institutions that are coordinated under the authority, and also to public enterprises.

Corruption has a major impact on how the economic environment works, not just over the public administration. Thus the National Anticorruption Strategy 2016-2020, in correlation with the internal control standards implemented in the management of public entities, provides the framework for creating a culture of integrity through combined efforts of the central and local public institutions which are

subordinated, coordinated or under the authority of ministries, as well as public enterprises and businesses.

Performance management integrity and compliance across all public entities can be achieved by developing and implementing internal management control systems, as well as other instruments for the transparency of the organizations, and also by developing internal mechanisms designed to enforce moral behavior from both employees and management (Transparency International, 2016).

From this perspective, the NAS 2016-2020 highlights the overall objective of “enhancing the implementation of anticorruption measures by approving an integrity plan and periodic self-assessment in all central and local institutions, including the ones coordinated under the authority and public enterprises” and “increase institutional integrity by including measures to prevent corruption as mandatory elements of the management plans and assess their activities as part of the administrative performance” (Decision no. 583, 2016). This objective is also the source of other specific objectives on “strengthening institutional integrity through plans developed on the basis of risk analysis and internal management control standards” and “improving management failure capacity by correlating instruments that impact on early identification of risks and institutional vulnerabilities.”

NAS 2016-2020 maintains the model established by the 2012-2015 version, that assimilates to management failure of the affected public institution, any new formal charge filed by the DNA and ANI, reinforcing this approach by introducing actual mechanisms for managing the management failure by *ex-post* assessment, by the development of customized post-incident measures, and also by correlating performance evaluation with the institutional integrity evaluation.

The new strategy aims to promote a competitive business environment that is fair and honest, and to reduce opportunities for corruption in the private sector, it requires the institution manager effective involvement to promote the integrity of the institution, providing his personal example of integrity, sanctioning and managing rules infringements, from the smallest, such as administrative violations, to the most serious of the offenses.

Within the Corruption Summit in London (2016), Romania has made a number of commitments in order to intensify efforts to prevent and combat corruption in both the public sector and the private sector. In this respect, a mandatory implementation of integrity plans for state-owned enterprises and the NAS for the period 2016 – 2020 was intended, and also, some sets of performance indicators and risk objectives were proposed.

1. Literature review

In the relevant literature, corruption is broadly defined as a misuse of the entrusted power, in order to satisfy personal or group interests, and also as the behavior which deviates from the formal prescriptions of a public role, for the purpose of pecuniary or private status gains (for family, close family friends, or a private group). This includes behaviors such as bribery, use of rewards to do or not do something, nepotism (favoritism based on previous relationships, rather than on competence) and misuse or illegal use of public resources for private purposes.

Nye defines corrupt conduct as “activity that deviates from the formal duties of a public position in favor of private, pecuniary or status earnings, achieved by individuals or groups” (Nye, 1961).

Graeff and Svendsen (2012) studied how corruption affects the efficiency of resource allocation, and current theories on integrity in the public sector mainly deal with aspects that can create a favorable environment to unethical behavior and, as a consequence, corruption acts.

Corruption is reflected in cost, as it can be an unpredictable tax that creates uncertainty, affects the economic performance, and, from this point of view, it may prove to be more effective to control and manage the context that generates and facilitates corruption. In this context, Klitgaard (1988) supports the effectiveness and efficiency of eliminating elements facilitating corruption at the expense of measures relating solely to punish these facts (Klitgaard, 1988). Also, Diaconu (2012) addresses corruption risk management and supports the development of measures designed to prevent or

eliminate the likelihood of the phenomenon, based on identification procedures in circumstances and factors that favor corruption acts.

Radu and Gulyas (2010) believe that in Romania the fight against corruption has focused almost exclusively on sanctioning such acts by means of the judiciary system, without giving enough consideration to preventive measures able to eliminate corruption opportunities and risks, even if they are equally important and sometimes even more effective.

Today, in the foundation of the NAS, the need to intensify efforts to enhance integrity in the public sector, including public enterprises and businesses, is brought to the fore, especially by implementing preventive measures: developing integrity plans, developing and applying the code of ethics, establishing mechanisms for whistleblower protection, as well as the identification and appropriate management of sensitive functions, and the implementation of mechanisms for the handling of integrity incidents.

2. Research method

The research intends to detect how companies subordinated or coordinated by the Ministries of Energy (ME), Economy, Trade and Relations with business (MECRMA), Transport (MT) have met the requirements of transparency and standardization of the display of public interest information, both in terms of compliance with the National Anticorruption strategy and in terms of harmonization with the requirements of implementing the internal control standards management. Specifically, the research aimed at benchmarking the national anticorruption strategy, both in terms of evaluating the results obtained in the 2012-2015 period, and in terms of the objectives assumed by the current strategy for the 2016-2020 period.

In order to reach these targets, we used specific analysis methods for the documents constituting the legal basis for the field, and also studies, statistical records, analyses, publications and reports of various bodies, organizations and institutions such as Transparency International, the National Anticorruption Court of Accounts, the Central

Harmonization Unit for the Financial Management Systems and Control of the Ministry of Finance, Department of Internal Control and Institutional Relations at the General Secretary of the Government (Global Economic Crime Survey 2016), The Romanian Chamber of Commerce and Industry, ACFE - Report to the Nation on Occupational Fraud and Abuse. Also, it has been resorted to direct observation and comparative analysis, consisting in discussions with experts, participation in the conference events in the field, such as the Internal Control of Management National Conference (2016).

By adopting the MPCCD/CPM Memorandum, the Ministry for Public Consultation and Civic Dialogue, and the Chancellery of the Prime Minister, aims at:

- Increasing access to public information, at least in a minimal format stated in the regulatory obligations;
- The transparency of central public administration authorities and the subordinated or coordinated entities, in order to improve public information and prevent corruption;
- Improving the process of structuring information and communication in the public space;
- Standardizing the application of the law on access to public information;
- Increasing the capacity of public authorities to provide public information to citizens (Ministry for Public Consultation and Civic Dialogue, 2016)

Ministries and other authorities of the central government, companies, agencies and other public subordinated or coordinated entities under their authority, must display, in a standardized format, in the same sections of their websites:

- Information which relates to documents provided under the law on the access to public information (such as the balance sheet, the income and expenses statement, the working hours and the audiences schedule);
- Information on budgetary implementation, vacancies, reports and studies (annual audit

reports, reports progress on national strategies, reports of the ethics council etc.);

- Leadership agenda;
- The situation of wages and other benefits (other rights provided by legislation with a special character e.g. the car fleet of the institution, the right to a company car, housing service costs protocol, also indicating the legal framework conferring the rights for each information);
- Public procurement (the annual public procurement quarterly statement relating to public contracts and their implementation, with a value of over EUR 5,000);
- Templates;
- Contact details (including address e-mail petitions and the designated person for press relations).

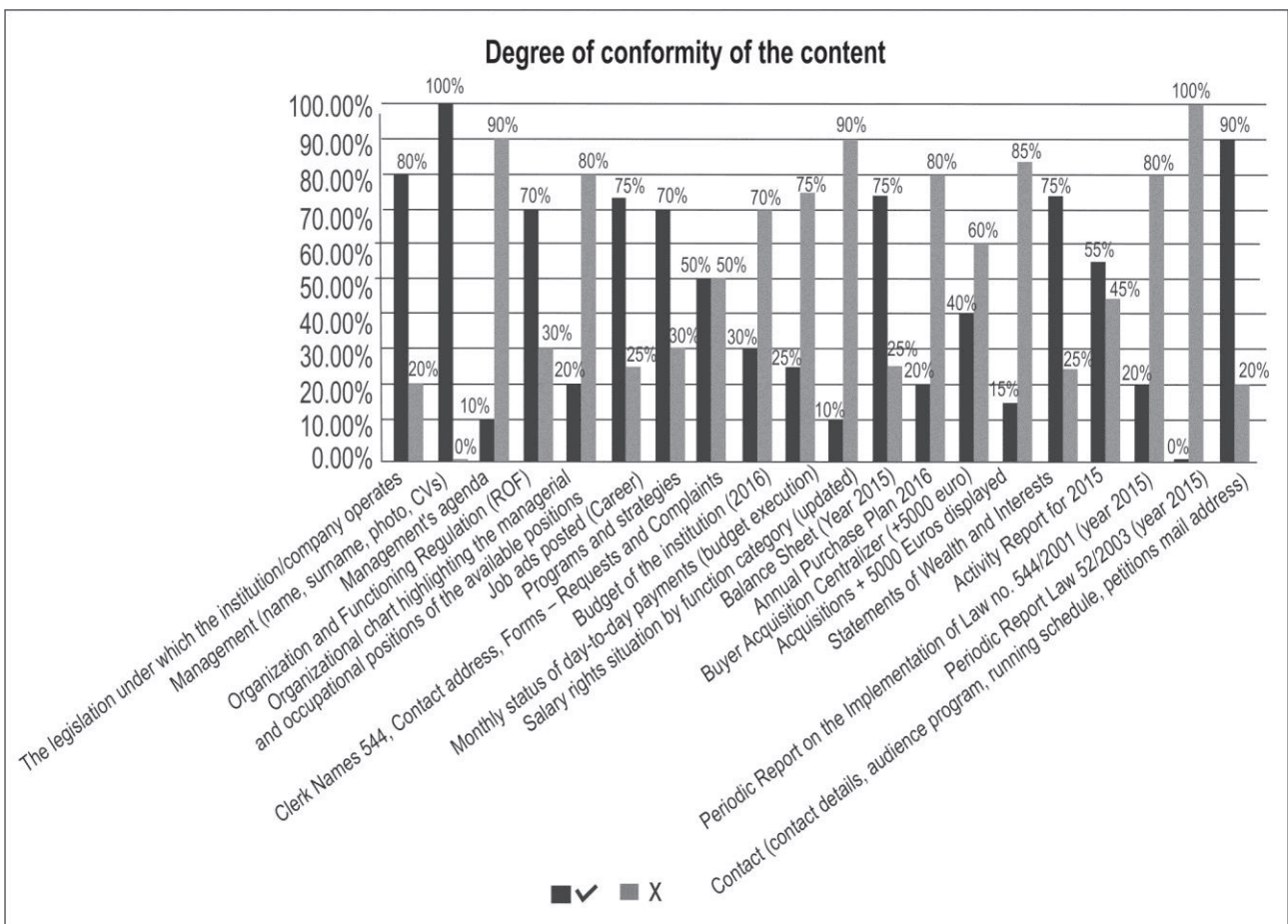
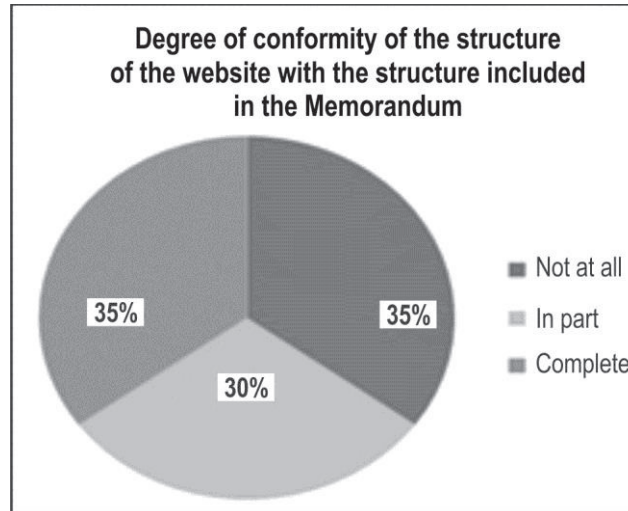
3. Results and discussion

In order to assess the results of the NAS 2012-2015, and to see to what extent companies actually participate in the general process of increasing transparency in the public administration by disclosing public information, the chosen sample included public entities managing the largest financial resources, under the authority or coordination of the Ministry of Energy (MOE), Ministry of Economy, Ministry of Trade and Relationships with the Business Environment (MECRMA) and the Ministry of Transportation (MT).

In terms of compliance requirements, the structure of sites and content of information provided by the MPCCD/CPM Memorandum (Ministry for Public Consultation and Civic Dialogue and the Chancellery of the Prime Minister), the results for each department are:

- ✓ For **The Ministry of Energy**, out of the 20 subordinated public entities, 35% do not respect the structure designed in the Memorandum at all, and 30% apply transparency indicators only partially, as described in the **Figure no. 1**:

Figure no. 1. Compliance chart for The Ministry of Energy

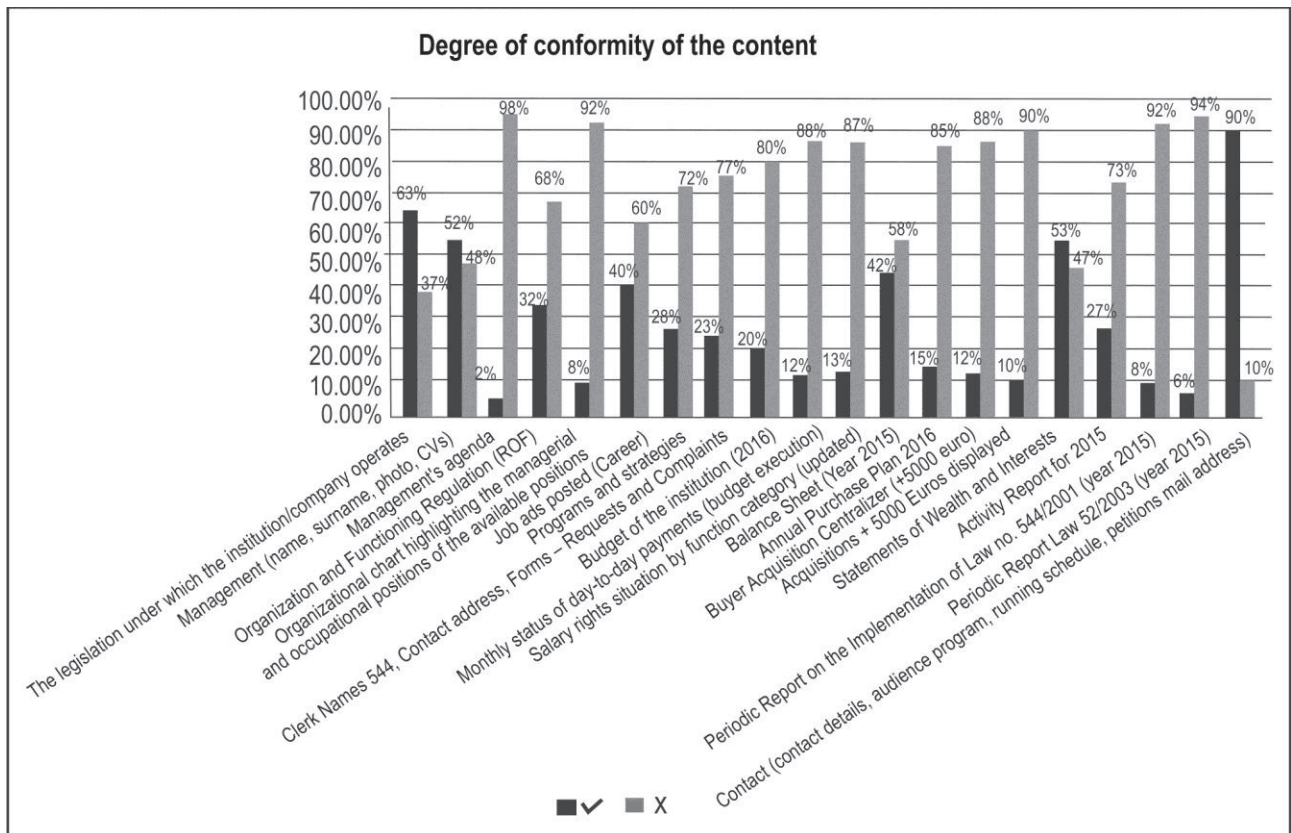
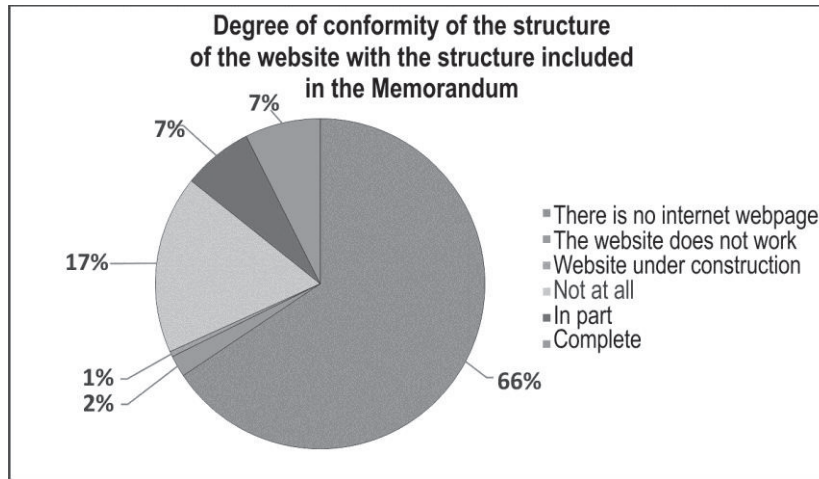


Source: Authors, 2017, data source: The Ministry of Energy and The Ministry for Public Consultation and Civic Dialogue

✓ For **The Ministry of Economy**, out of the 120 subordinated institutions, only three fully answer in terms of compliance with the site structure

specified by the Memorandum, as described in the **Figure no. 2**:

Figure no. 2. Compliance chart for The Ministry of Economy

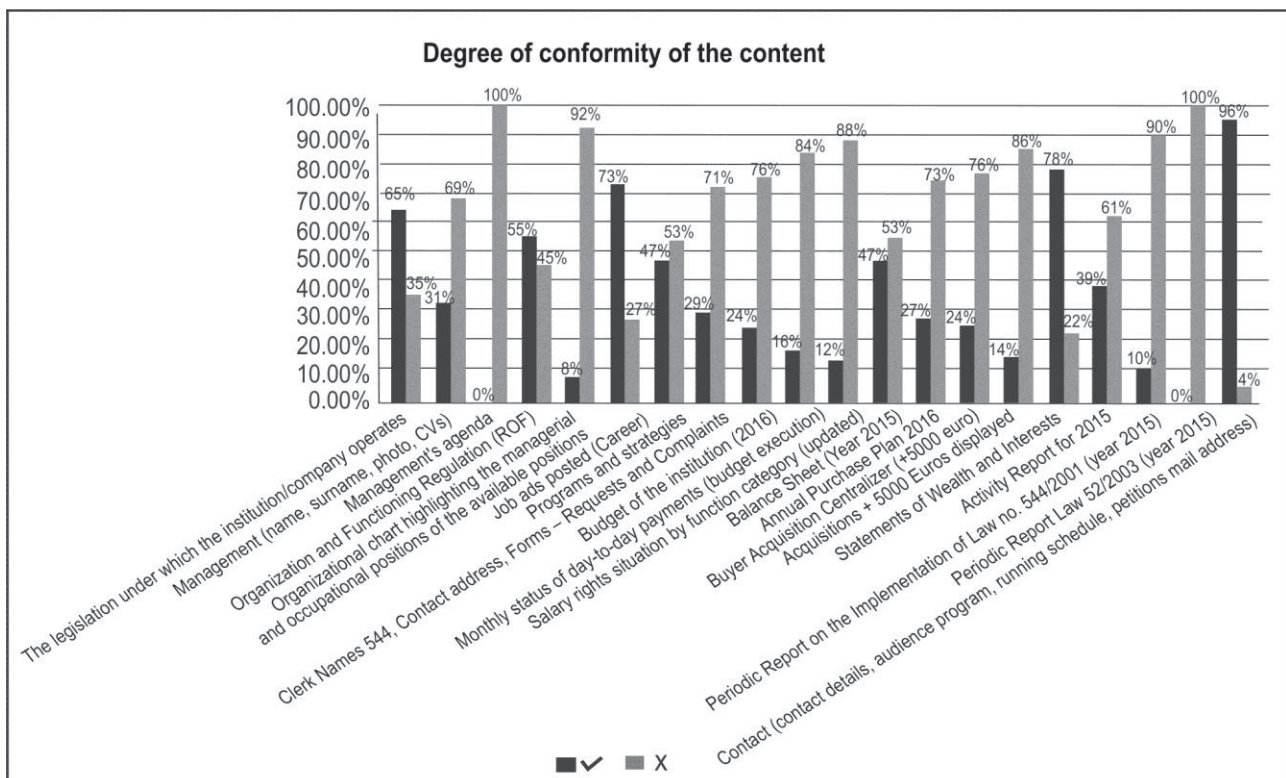
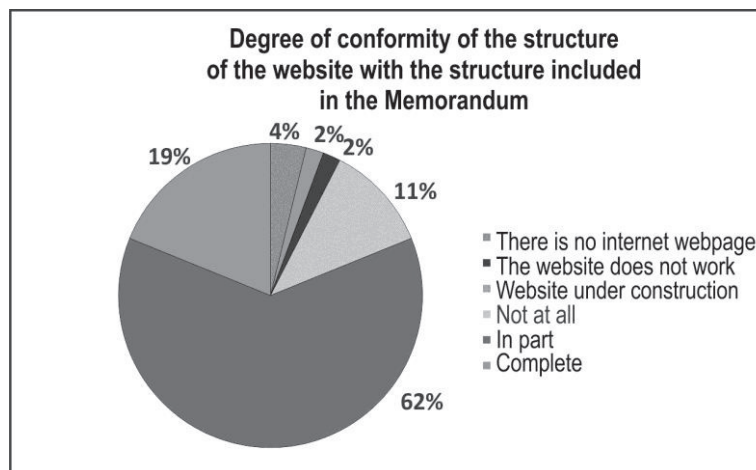


Source: Authors, 2017, data source: The Ministry of Economy and The Ministry for Public Consultation and Civic Dialogue

Out of the 72 entities under the authority of MECRMA, approximately 70% do not have a website, do not have a working website, do not have an accessible website, or are insolvent.

✓ For **The Ministry of Transportation (MT)**, out of the 53 public entities, 19% fully comply with the site structure stipulated in the Memorandum, as described in the **Figure no. 3**:

Figure no. 3. Compliance chart for The Ministry of Transportation



Source: Authors, 2017, data source: The Ministry of Transportation and The Ministry for Public Consultation and Civic Dialogue

The analysis shows that all 20 companies owned completely or in a majority by the state apply just over 30% of the MPCCD/CPM Memorandum. For the entire sample of analyzed companies, it is observed that the lowest degree of compliance is achieved in connection with the following requirements:

- Management's agenda;
- Organizational charts that highlight people in leadership positions and the weight of the occupied positions out of total vacancies;
- Monthly report of updated payments (budget implementation);
- Statement of wages by categories of positions (updated);
- Centralized procurement contracts (5,000 euro and more);

- All contracts over 5,000 euro should be displayed;
- Periodical report about the implementation of Law no. 544/2001;
- Periodical report about the implementation of Law no. 52/2003.

A total of seven companies in the supervision or control of the three ministries, (see **Table no. 1**) are listed on the stock exchange. This leads to a high degree of compliance with the rules of transparency, but their transparency refers to the technical data, meets the requirements of corporate governance for companies whose financial instruments are traded on a regulated market, but without the harmonization of structure and content specified by the MPCCD/CPM Memorandum, as it is focused on informing shareholders, potential investors and a specialized public.

Table no. 1. Compliance of the public listed companies

Entity	Entity type	Site structure degree of compliance (%)	Site content degree of compliance (%)
Oltchim S.A. Company	Under MECRMA authority, listed by the BSE	0	40
National Natural Gas Transportation Company Transgaz S.A. Mediaş	Under MECRMA authority, listed by the BSE	0	40
National Energy Transportation Company Transelectrica S.A. Bucharest	Under MECRMA authority, listed by the BSE	0	45
Oil Terminal	Owned mainly by the Ministry of Energy, listed on the BSE	partial	65
CONPET S.A.	Owned mainly by the Ministry of Energy, listed on the BSE	partial	75
SNGN Romgaz SA	Owned mainly by the Ministry of Energy, listed on the BSE	100	75
Nuclearelectrica S.A.	Owned mainly by the Ministry of Energy, listed on the BSE	partial	70

Source: Authors, 2017, data source: The Ministry for Public Consultation and Civic Dialogue

Also, by means of the mutual evaluation mechanism among public institutions (implemented under NAS 2012-2015), at the level of the administrative-territorial units, a very shallow approach of the corruption prevention process was identified, such as: codes of ethics are drawn from a small number of administrative-territorial units, those responsible for counseling ethics function have only a formal role, declaring gifts is not known and not implemented, there are no procedures to

prevent conflicts of interest and incompatibilities, the provisions concerning post-employment prohibitions (*pantouflage*) and the institution of the whistleblower are little or not at all known to the local government institutions, as well as information on publishing data in open format (Ministry for Public Consultation and Civic Dialogue, 2016).

A comparative analysis of NAS 2012-2015 with the objectives in NAS 2016-2020, and the requirements of

the implementation of management internal control standards on ethics, integrity and corruption risk management, reveals that the current strategy includes non-financial reporting and corruption decrease in public procurement, as two important and relevant objectives for enhancing business integrity in Romania, as they will require significant efforts from the public and private sector.

NAS 2016-2020 priorities are: supporting performance management at the level of the public companies coordinated by public ministries; including greater transparency in decision-making, performance monitoring against the assumed targets. In this respect, it is mandatory to harmonize the managerial internal control standards implemented in the public entities with the provisions of the NAS 2016-2020, in order to achieve the objectives. Harmonization will be achieved by increasing the implementation of anti-corruption measures plan approval and periodic integrity self-assessment in all the central and local public institutions and public enterprises; and not least by strengthening institutional integrity, and developing plans based on both risk analysis and internal management control standards.

Also, the NAS 2016-2020 proposes increased access to public information, the effect of institutional transparency measures being further enhanced by linking NAS actions to open government-related actions, and strengthening prevention structures for the public institutions, as well as those of internal control and audit.

Conclusions

By analyzing the sample of 107 companies subordinated to the Ministries of Energy, Transportation, Economy, Trade and Relations with the Business Environment, resulted that less than 50% of the companies implemented all the 20 indicators for assessing transparency.

On an overall note, a set of relevant indicators are missing, such as the centralized report of procurement contracts exceeding EUR 5,000 and the leadership agenda for the Ministry of Energy; the reports on the implementation of Law no. 544/2001 on free access to information; or the flowcharts outlining the names of persons having senior positions at the Ministry of Transportation. Generally speaking, a lack of interest in ensuring an appropriate level of information available to the interested public can easily be noticed.

The recent corruption scandals have shown that the risk of corruption can run in any type of economic system. In this context, information transparency is an efficient function of corporate governance systems, especially control systems.

Governance must be seen as a fundamental pillar against pressures and opportunities which induce corruption. Due to lack of transparency, it remains crucial for the public entities to adopt an effective mechanism in order to consistently comply and positively accomplish the ethical principles and rules of the NAS, as well as the international best practice; in the form of internal control profile.

One of the expected outcomes for the 2016 – 2020 National Anticorruption Strategy relates to the implementation of preventive measures against corruption in over 80% of the public institutions and public enterprises, as part of an integrity plan which was developed based on risk analysis and the internal management control standards.

In this context, as shown by the report of Transparency International Romania – promoting integrity in public enterprises owned by the government (2016), “in order to promote an environment of integrity and responsibility for the government-financed companies, the safest way is the alignment with the European standards on corporate governance, as well as the compliance and adaptation to specific national best practice recommendations made by the international organizations in the field. On the other hand, it is required that in addition to the monitoring, control and sanctioning, to increasingly emphasize on prevention of the integrity lacking behaviors, as well as on the build of an ethical organizational culture” (Transparency International Romania, 2016, pp 2-3).

Performance of public enterprises should be increased by implementing tools for transparency and the development of efficient internal control mechanisms in the prevention of corruption, which may be able to prevent waste and to determine moral and ethical behavior at all levels, starting with management by example and extending to the entire organization.

In this context, the following key elements of internal procedures able to prevent corruption can be synthetically set:

1. Definition of internal values, the build of internal rules and procedures, in a form that also includes the applicable legal provisions;

2. Promotion of ethics and prevention of corruption by the public entity management, along with the practice of these principles by all employees;
3. Professional development of the employees, including training in ethics and corruption prevention;
4. Development of internal control, by the implementation of structures involved in corruption prevention and compliance monitoring with the developed values, rules and procedures;
5. The control and the evaluation of the management integrity in public entities, together with a public communication of the findings and results (Managing Authority for the Operational Program Administrative Capacity Development, p. 6).

Successful implementation of the five key elements must be based on criteria recommended as best practices in preventing corruption, namely:

- Tone from the top – strong support, explicit and visible commitment from the company management for internal control programs, ethics and compliance, together with measures to prevent and detect bribery;
- A clear, consistent and visible corporate policy on the prohibition of bribery and the prevention of corruption;
- Compliance by all employees, at all levels with the prohibitions and internal control programs, ethics and compliance programs or measures established by corruption prevention programs;
- Implementation and periodical analysis of risks and vulnerabilities to corruption and also of the specific application procedures, according to the level of risk;
- Reputation management – anticipating and considering the expectations or critical stakeholders to minimize the risk of negative public standpoints against the public entity;
- The establishment of sensitive public positions and the strengthening of the weaker links by means of measures able to reduce vulnerability;
- Implementation of internal procedures governing: gifts, conflicts of interest, political activity, hospitality expenses, hospitality, entertainment,

travel, charitable donations and sponsorships, expressing political opinion, lobbying etc.

- Periodic or annual reviews of the standards and procedures to prevent corruption, enforce ethical behavior, as well as compliance programs or measures to assess and improve their effectiveness in preventing and detecting bribery and corruption, taking into account relevant developments in the field, both national and international;
- Unannounced internal audits and internal controls;
- Ensuring transparency standards for public information, in compliance with the structure and content provided by the legislation and internal policies in this field;
- Public annual activity reports, with an emphasis on the corruption prevention indicators;
- Application of verification procedures (due diligence) in the relationships with the employees, partners and subcontractors, and the inclusion of anti-corruption clauses in all contracts with third parties;
- Building an open database, especially in the field of budget and budget execution.

Also, “the implementation of measures for the early identification of integrity incidents” will bring “efficient utilization of data and information managed by the institution management by means of the mechanisms of internal management control (especially the register of sensitive functions), and the results from the analysis of complaints received, including those claiming whistleblower protection” (Ministry of internal Affairs, 2013).

In conclusion, as resulting from the Global Corruption Barometer, key information on Romania is: “In the current global economic and security context, it is imperative that Romanian society defines own priorities arising from the social contract, and strengthens its competitive ability. Public integrity in business and the satisfaction of social actors in relation to the current organization and decision-making systems are the key for a common response capacity as a society, economy and state, when confronted to the challenges of the day” (Transparency International, 2017).

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