
Internal control systems in the European Union Member States

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Abstract

Most EU Member States have initiated reforms to improve public sector management by introducing and promoting the public internal control system focusing on the implementation of core principles on an internationally recognized internal control model. In most countries in the European Union, national control systems are based on the COSO and INTOSAI models.

The paper aims to provide a radiography of good practices regarding the implementation of internal control systems in the countries of the European Union for the implementation of healthy financial management as an integral part of good governance, both from the perspective of historical evolution and the current situation.

Keywords: Internal control, European Union, governance, transparency, COSO, INTOSAI

JEL Classification: C40, D12, O12

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