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External Public Audit and Contemporary Challenges: Promoting an Integrated Framework for Performance, Resilience, and Sustainability

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Abstract

External public audit, as an independent activity designed to assess the legality, regularity, and performance of public fund management, faces multiple and complex challenges today. Coming from both external and internal environments, these challenges fuel paradigm shifts and changes in external public audit practices, which have moved beyond their traditional role of financial verification towards compliance and performance assessments.

Over the past two decades, performance auditing has gradually established itself as a distinct practice, regulated at both the international and national levels. The authors put forward the idea that, in the context of current global changes, marked by natural disasters, global warming, international conflicts, political instability, and crises that weaken public institutions, the performance paradigm is, if not outdated, at least limited from an epistemic and operational point of view. Organizational resilience and the persistence of natural and human systems in equilibrium form the foundation of the new paradigm of sustainability, which has become a major concern at both the national and international levels. Initiatives such as Agenda 2030, the Green Deal for Europe, and the European regulatory and normative framework on sustainability are concrete examples of this new direction.

Promoting a framework for integrating the performance-resilience-sustainability (PRS) triad into external public audit is the guiding thread of this research, starting from a central question: what is the perspective of external public audit in the context of the new requirements for resilience and sustainability?

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The article proposes the conceptual development of the PRD triad, in particular its emerging dimensions, with the aim of enriching the theoretical and methodological framework of external public audit. It also aims to validate one of the two possible hypotheses regarding the promotion of the PRD triad in external public audit: its integration into current forms of audit or the institutionalization of a new form of audit focused on sustainability, following the model used in the private sector. The research methodology used for this purpose

included: documentary analysis (specialized literature, national and European legislation, INTOSAI documents, audit reports, etc.), content analysis and secondary analysis of relevant scientific studies, as well as qualitative research based on the focus group technique.

Key words: performance; sustainability; resilience; audit; risk; taxonomy;

JEL Classification: M41, M42, Q52

Introduction

The accelerated pace of change in the public sphere, reflected, among other things, in recurring climate and social crises, global strategic reconfigurations, institutional instability, and intensifying regulatory and normative pressures, calls for a thorough reconceptualization of the framework for managing and evaluating public resources. In this complex context, external public audit cannot remain focused exclusively on legality and financial performance, but must respond to emerging challenges related to resilience and sustainability. This article explores these issues from an integrated perspective, providing a conceptual and empirical analysis relevant to researchers, practitioners, and decision-makers.

The structure of the paper is as follows:

1. The epistemological and methodological framework of the research
2. The "performance-resilience-sustainability" (PRS) triad in an integrated approach
3. The Supreme Audit Institutions (SAIs) vision on sustainable development
4. European regulations on sustainability – a source of innovation for SAIs
5. Research results and discussions
6. Limitations and perspectives of the research.

1. Epistemological and methodological framework of the research

Reflection on the stakes of external public audit in the face of contemporary challenges is of growing interest today, in

the context of the international commitments made through the 2030 Agenda, but especially in light of recent European policies and regulations on sustainability. This reflection has the potential to contribute to strengthening the theoretical framework of external public audit and to stimulating interdisciplinary research in the broader field of sustainable development.

Given the complexity of the issues raised by this reflection, the authors have chosen as their guiding thread the promotion of an integrated framework for addressing the triad of "performance-resilience-sustainability" (PRS) in external public audit. The approach starts from the premise that, in the current context of global change, marked by natural disasters, global warming, international conflicts, political instability, and crises that weaken public institutions, the performance paradigm is, if not outdated, at least limited from an epistemological and operational point of view. Organizational resilience and the persistence of natural and human systems in equilibrium form the foundation of the new sustainability paradigm, which has become a major focus of interest at both the national and international levels.

The central research question: *what is the outlook for external public audit in the context of the new requirements for resilience and sustainability?* This raises numerous secondary questions, of which we have identified three significant ones:

- How are resilience and sustainability dimensions currently integrated into external audit, particularly performance audit?
- To what extent can the European regulatory framework on sustainability and sustainability auditing be a source of innovation for the public sector?