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# Sustainability in the Public Health System, between Regulation, Reporting and Change Management

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## Abstract

*This study analyzes how sustainability principles are integrated in public hospitals in Romania. In a context marked by increasing European regulatory pressures (CSRD/ESRS) and increased social expectations, public hospitals should adapt, even in the absence of an explicit legal obligation. The qualitative-comparative research analyzes 32 hospitals subordinated to the Ministry of Health and other government structures, using thematic analysis of official data. The results highlight significant differences in the implementation of sustainability, identify emerging voluntary practices and institutional gaps in compliance preparation. In this context, external public audit becomes an important tool for assessing how public healthcare units integrate sustainability into governance, reporting and resource management processes. By verifying compliance and performance, audit can support not only institutional transparency and accountability, but also accelerate the transition towards a sustainable healthcare system. The study provides an analytical framework, as well as recommendations for public policies, contributing to the foundation of sustainable governance in the public health system.*

**Key words:** sustainability; public hospitals; external public audit; public policies; non-financial reporting;

**JEL Classification:** H83, M42, I18, Q56

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