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## THE PUBLIC AUDITING: EVIDENCE OF THE EVOLUTIONARY ITALIAN SYSTEM PROCESS

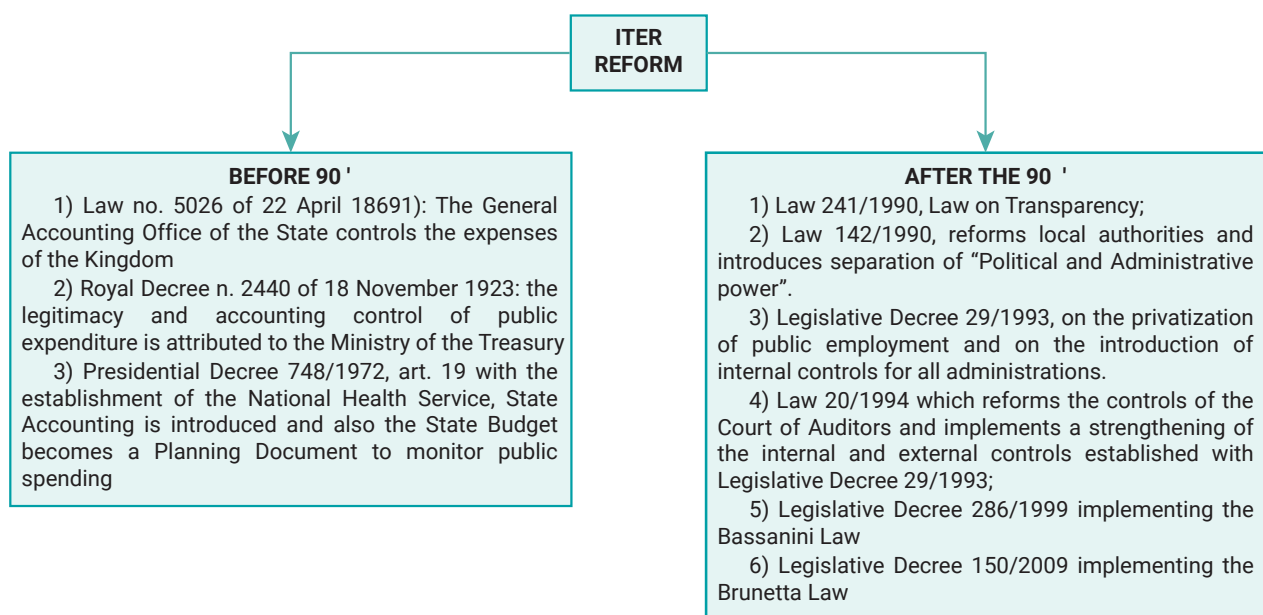
**Abstract:** *The introduction of new accounting systems and related control tools into the Italian legal system occurred over the last century through the many reforms that have often become the subject of political struggle and lobbying divisions. The evolution of the legislation was aimed at better monitoring public spending also to contain spending and improve the effectiveness and efficiency of public performance as well as the quality level of services. This was possible starting with the reforms introduced in the 90's which allowed the replacement of the old territorial structure of the Accounting Office with new, more modern structures and above all by applying to the public sector the principles and techniques already consolidated by management for the private sector.*

**Keywords:** *public audit, control, the court of auditors, quality control, Italian system.*

### ■ Introduction

In picture 1 the long history of Italian legislation on internal public administration controls can be divided into two major phases:

- 1) the reforms prior to the nineties;
- 2) The reforms introduced since 1990 as part of a profitable regulatory system aimed at the cultural transformation of the public administration no longer oriented towards the task but towards the result.



Picture 1. Italian legislation

The most significant reforms of the Italian public administration were those of the 90's which introduced the control principles already implemented and tested for controls for private companies. To this end, the new provisions focus attention on the importance of some new operational approaches based on the concepts of effectiveness, efficiency and economy as necessary conditions to qualify management as fair and correct.

The socio-economic structure of the 90s, characterized by a serious financial crisis and the unsustainability of public debt, prompted the legislator to sensitize the administrations to act on the one hand in an entrepreneurial way by controlling spending, optimizing resources and looking at the result, on the other hand, as protagonists within a complex network of public and private subjects, responsible for the task of governing the system, of an indispensable, very strategic coordination activity between interests, actions and subjects.

Among the most significant reforms, the one known as the «Brunetta Reform» (DL 150/2009) from the name of the minister who redesigned the system of planning the objectives and evaluating the results of the Public Administration (PA), introducing what has been defined performance management cycle. At the moment the Honourable Renato Brunetta, on the proposal of President Mario Draghi, has been appointed again as Minister for Public Administration for which he is working on a decree-law that introduces urgent measures to strengthen the administrative capacity of public administrations functional to " implementation of the National Recovery and Resilience Plan (Pnrr) and for the efficiency of justice.

### ■ The situation before the 90's

The discipline on public controls dates back to the nineteenth century with the accounting law of 22 April 1869 n. 5026 on the administration of state assets and general accounting; the General Accounting Office of the State assumes a decisive role in the dynamics of the Kingdom's expenditure<sup>1</sup>. [1]

The Royal Decree 18 November 1923 n. 2440 attributes to the Ministry of the Treasury, in addition to the legitimacy and accounting checks, also the control over the «profitability» of the expenditure: it is essentially a control of merit because it evaluates the convenience of the expenditure itself. In practice, the Ministry of the Treasury has never carried out these checks because:

a) the public administration, acting in a self-referential and authoritarian manner, was not prepared to question its consolidated operating methods over time;

b) administrative action understood as a set of formal acts neglected the importance of organizing the available resources efficiently and economically in order to achieve the objectives.

After a long period of complete legislative inactivity regarding internal controls, the debate resumed with the launch of the major reforms of the seventies concerning the health system with the establishment of the National Health Service and state accounting (with DPR 748 / 1972, art.19) with the transformation of the state budget into a programmatic document useful for the country's economic policy choices in order to counteract the explosion of public debt. [2]

In conclusion, the reform did not achieve the desired results due to the lack of implementation tools, which were then introduced more clearly with the reforms of the nineties.

### ■ The system of reforms during the 90'

At the beginning of the nineties, a series of reforms began a process of renewal of the principles and practices previously in force to achieve a more business-like approach in the management of public activities. The most relevant steps were:

1. Law 241/1990 on the administrative procedure, known as the «Law on Transparency» which obliges P.A. to identify the person responsible for the results to be achieved within their organizational structures;

2. Law 142/1990 which reforms the powers of local authorities by introducing for the first time the principle of the separation between the power of political direction in the hands of the junta and the power of administrative execution in the hands of the management.

3. Legislative Decree 29/1993 on the privatization of public employment and the introduction of internal controls for all administrations. Efficiency becomes a value of the public administration and failure to achieve the objectives finds a precise and identifiable person responsible;

<sup>1</sup> Baldini L., Il Controllo interno di gestione nella pubblica amministrazione italiana, in Rivista di diritto pubblico italiano, comparato europeo, n. 10/2021, pag. 6

4. Law 20/1994 which reforms the controls of the Court of Auditors and implements a strengthening of the internal and external controls instituted. This rule essentially wants to ensure the proper management of public resources as a response to the public opinion's need to combat the serious and rampant phenomenon of corruption;

5. Legislative Decree 286/1999 implementing the Bassanini Law 15 which redesign the internal control system by identifying specific types of control assigned to specific subjects.

Legislative decrees 29/1993 and 286/1999 and the reform of the Court of Auditors mentioned above, are the most important events in the reform of controls because introduced the framework of a more corporate vision in the structure and management of the public administrative. [3]

## ■ The reform of the court of auditors

The controls of the Court of Auditors, reformed with Law 20/1994, are also included in the regulatory framework on controls and gives a new role to the Court of Auditors, placing it at the center of a complex network of management controls activated by each administration and procedural checks aimed at ensuring the smooth running of the administrative action.<sup>2</sup> [3] The Court of Auditors comes to assume new tasks:

- as regards the preventive controls of legitimacy, these are limited to government acts of particular relevance that do not have the force of law: regulatory acts, planning acts that involve expenses or allocation of financial resources, acts of general administration implementing community regulations. With the elimination of the preventive control of legitimacy of all management acts, the law promotes the recovery of the efficiency of the administrative process, also thanks to the application of the principle of silent consent, through which administrative acts not declared non-compliant by the Court of Auditors, they automatically become effective after the term of thirty days.

- with regard to subsequent control, the Court assumes a significant control power that is exercised over the entire administrative, financial and economic management and is both a preventive and subsequent control: in the preventive legitimacy checks, the verification consists in the conformity or discrepancy of in accordance with the law, in the subsequent control the purpose is to verify the compliance of the results of the activity with the objectives established by law; the comparative assessment in this circumstance takes into account elements such as costs, times, methods of carrying out the actions of the various administrations examined;

Finally, the Court supervises the functioning of the internal controls of each administration, thus assuming a particularly important role in the process of evolution and development of the internal control system of the administrations.

The Court, further renewed in its regional and peripheral articulations, especially with regard to jurisdictional responsibilities with law 19/1994, has embarked on an important process of repositioning both from a technical and cultural point of view.

From a technical point of view, the main innovation is given by the object: the verification of the existence of an internal control system within the administration can be considered as a new legitimacy check not of the act but of the management itself.

From a cultural point of view, in addition to legal knowledge, the Court must now also apply economic and managerial knowledge, making it necessary to insert new professional profiles into the organizational system.

## ■ The legislative decree 286 /1999

Internal control (Picture 2) is made up of four different types<sup>3</sup> [6]:

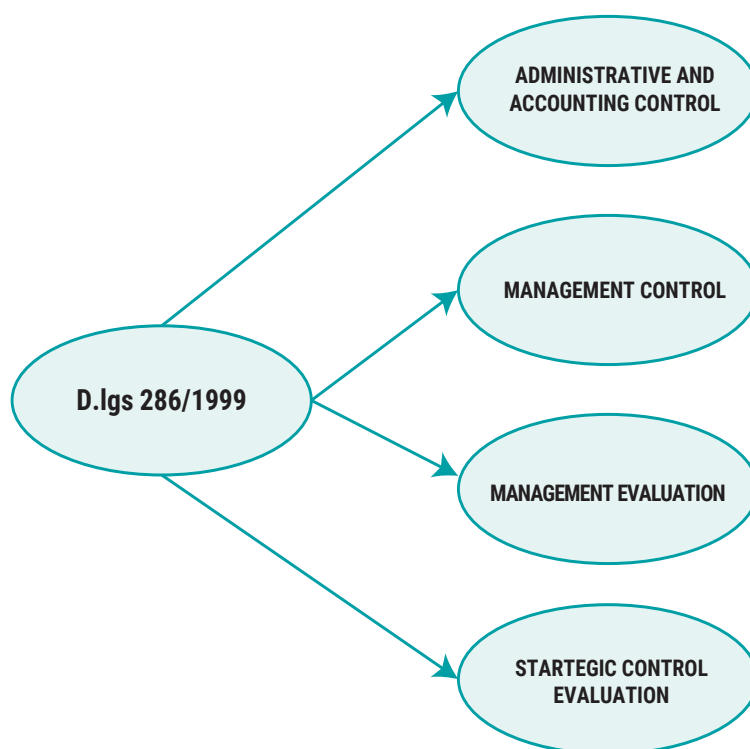
1. the administrative control, aimed at ensuring the legitimacy, regularity and correctness of the administrative action;

2. management control, aimed at verifying the efficiency, effectiveness and cost-effectiveness of the administrative action to allow managers to optimize the relationship between costs and results through timely correction interventions;

<sup>2</sup> Perez R., La nuova disciplina dei controlli interni nelle pubbliche amministrazioni, in Rivista Trimestrale di diritto pubblico, n.1/2019, pag.21

<sup>3</sup> Spano A., Sistema di controllo manageriale nella P.A., Milano, 2009, pag. 81

3. management evaluation, aimed at evaluating the performance of personnel with managerial qualifications.
4. strategic control evaluation, aimed at assessing the adequacy of the choices made in the implementation of plans, programs and other policy tools to appreciate in terms of consistency the results achieved with the objectives set.



**Picture 2.** Internal control

The new systems are mandatory for state structures, which can be derogated from by other administrations and applicable to regional administrations and local authorities, on the basis of their legislative and / or organizational autonomy. The organizational impact desired by the decree is decidedly very strong, the principles governing its implementation can be summarized in four types:

- a) relevance of the control structures: management control must be carried out by structures that are dependent on the top administrative bodies;
- b) the structures in charge of strategic control also evaluate the managers;
- c) the strategic control and management structures are separate from those responsible for controlling administrative and accounting regularity in order to identify different professional profiles suitable for the various management activities, with a consequent improvement in the organizational system;
- d) each control structure can report exclusively to its own top administrative body of reference: thus the management control and strategic control to the top political-administrative body, while the persons in charge of controlling the administrative-accounting regularity also have the obligation to report to the Court of Auditors the management facts that may cause damage to the Treasury.

The forms of control are different from each other both for the type of activity exercised and for the objective they aim to achieve, however in compliance with the principle of the proper functioning of the public administration, the decree explicitly refers to the coordination of the various systems of control and the various detection systems in order to avoid that the information base is different according to the control objectives.

The object of the control and therefore of the measurement are the organization, the figures, the information on the facts, the quality levels of the activities, the professionalism of the staff assigned to the various functions.

The measurement tools are different: from indicators, to analytical accounting for cost centers and centers of responsibility, from economic and asset accounting to tools that detect not only economic and financial aspects but also qualitative aspects of administrative action.

## ■ Administrative and accounting control

It is aimed at ensuring the legitimacy, regularity and correctness of the administrative action: the objective of the control is the creation of an internal monitoring system capable of providing certainty of the production processes of accounting data and administrative procedures. This control is very complex and this is confirmed by the fact that it is entrusted to bodies that differ in nature and activity: external auditing bodies such as the Board of Statutory Auditors and internal offices such as the accounting departments. The control of administrative-accounting regularity in the corporate economic discipline is defined as internal auditing or financial internal auditing<sup>4</sup>. [2]

Unlike private companies that carry out internal auditing activities to interact with external parties, ensuring the correct determination and presentation of the balance sheet figures, public administrations implement control systems of the accounting system essentially for internal opportunities as, having knowledge and reliable information is facilitated in the decisions to be made. From this point of view, (Table 1) accounting rather than validity for budgetary purposes, acts as a management control, as a support to the choices for the improvement of the governance process.

**Table 1.** Characteristics of administrative and accounting control

<p><b>Independence</b> of the control system: the person in charge and the persons in charge of the control must be independent from the activities subject to verification. This independence makes it possible to formulate an impartial and objective assessment; it is reached through an adequate organizational location and experienced by the members of the organization.</p>
<p><b>Impartiality:</b> the purposes, powers and responsibilities of the internal auditing function must be defined in a formal «declaration of appointment» which is followed by the presentation, by the person in charge, of an annual auditing plan which, once approved and made known within the organization becomes the restricted scope of action; the detection tools must be specified in the plan and the standardization of the control tools.</p>
<p><b>Standardization of control tools:</b> the predefined standards of reference, with respect to which the compliance of an act or procedure is verified, in the case in the public administration are constituted by laws, regulations, procedures and internal directives and government guidelines. In practice, it is a question of constructing "reference grids" where the essential elements constituting the provision as well as the procedural requirements are reported for the various types of acts to be checked.</p>
<p><b>Transparency and involvement of managers in the organization:</b> the adoption of the annual auditing plan must be made known and discussed with all the subjects of the organization whose acts will potentially be subject to controls; this prevents the auditing function from being confused with traditional preventive controls or inspections of an inspection nature; this involvement is also an opportunity to highlight the assistance function for the members of the organization and promote the growth of the culture of legality.</p>

A fundamental aspect of the new internal control system, introduced by Legislative Decree 286/99, is the separation between the structures responsible for the control of administrative accounting regularity, on the one hand, and management control, strategic control and evaluation of management, on the other. This prohibition for the owners of the latter types of control to assume direct responsibilities in the control of administrative regularity must however be read in the context of the general principle that provides for all types of control articulated in a single integrated system in which the various functions interact.

The introduction of the new accounting and the new financial instruments, the administrative reforms that have often followed one another have often been the subject of political struggle and lobbying divisions, because they were based on the need to reduce the overall expenditure while the major interest groups tried to download the costs on the community, have favoured the disintegration of the old territorial structure of the

<sup>4</sup> D'Auria G., Modelli di controllo nel settore pubblico: organi parametri e misure, I controlli nella pubblica amministrazione di S. Cassese ( A cura di), Bologna 1993, pag. 125

Accounting Office, which has not been replaced by new instruments that are valid except in formal but not substantial terms.

### ■ Management control

The management control intended as an activity aimed at verifying the efficiency, effectiveness and cost-effectiveness of the administrative action in order to optimize the relationship between costs and results. More than a control, the legislator means the governance of the management or of the whole process and of all the management phases, including control. The process is represented by the management cycle during which the manager of a structure governs his own organization by acting for continuous improvement: therefore its development is possible only if within each administration there are a series of elements and a qualified staff.

The management control designed by the legislation<sup>5</sup>:

1. the presence of an office or offices responsible for control both as regards its design and its operation;
2. the availability of a map of the products and the purposes of the administrative action, referring to the entire administration or to individual organizational units;
3. the determination of the management objectives and of the responsible subjects;
4. the methods for detecting and allocating costs between the individual organizational units and the methods for identifying the objectives for which the costs were incurred;
5. the identification of indicators to measure the levels of efficiency, effectiveness and cost-effectiveness;
6. the frequency of surveys to acquire information

Based on the principle of integration, management control feeds strategic control by providing information to measure the actual achievement of the objectives set by each organization also feeds the evaluation system of the managers in charge. Finally, management control can measure the quality of the services provided by an organizational unit, constituting an indispensable support for the verification of the service charter. The governance of the management projected by the decree preliminarily provides for the analysis of the organizational structure and therefore of the context in which to insert the management control, in order to identify the centres of responsibility.

Within the framework of the public administration reform implemented in the nineties among general normative references, the concepts of effectiveness, efficiency and economy, constitute necessary conditions to qualify a management as healthy and correct. The management of certain resources can be considered economic if the waste is kept to a minimum, thus obtaining the maximum of goods and services (output) from the available resources (input). Efficiency, on the other hand, indicates the production of the maximum amount of goods and services in relation to a certain amount of resources or, on the contrary, the production of a given amount of goods and services with the minimum amount of resources.

### ■ Management evaluation

This type of control requires direct knowledge of the activity carried out by the managers. The assessment procedure takes place annually and in the event of a negative outcome it constitutes a prerequisite for the application of the sanctioning measures relating to managerial responsibility.

The evaluation system chosen by the legislator takes into account not only the results produced by the manager, but also the behaviour adopted by them in pursuit of the assigned objectives; therefore the object of the control is the performance made up of two elements: the result as a consequence of the performance and the performance itself as an appreciable organizational behaviour through methodologies that link it to the quality of the results obtained.

Management control provides the information that allows the manager to be assessed according to an obligatory procedure, the phases of which can be divided into: verification of deviations; construction of the summary framework; cause's analysis; assessment; communication; learning. Each phase is of fundamental importance for the successful conclusion of the process. The evaluation of executives is undoubtedly a complex activity and the first experiences in this sense have immediately shown enormous difficulty not only in

<sup>5</sup> Baldini L., op. cit. pag. 19.

identifying and describing the annual objectives, but also in using precise and transparent measurement metrics capable of offering an objective basis for the final judgment which is fundamental to an organisation's reward system<sup>6</sup>. [4]

In operational practice, the evaluation criteria are determined by the Evaluation Unit and are implemented by the administration by means of a deliberative act. From experience gained in practice, the evaluation parameters used are generally of six types: in some the objective element given by the value resulting from the indicators prevails, in others the subjective element given by the judgment of the internal evaluation core of the administration prevails.

## ■ Strategic control evaluation

The evaluation and strategic control represent one of the most innovative aspects of the legislative decree 286/99 as it is not only oriented to the verification of the results achieved on the basis of operational choices and the use of material, human and financial resources, but it is of fundamental support for the political direction in defining the objectives to be pursued.

In this case, the control envisages a dimension that is no longer just administrative, but also based on the measurement of management results, detecting the causes and determining factors of the action itself and its impact with the external socio-economic fabric: it follows that the characteristics of strategic control are typical of the evaluation of public policies, which in Italy began to take shape only from the nineties with the law 142/90 and with the subsequent legislative decree 29/93 which they implement through the separation between the political and administrative spheres, a fundamental principle of the Italian legal system

This principle is founded in modern democracies in the role of citizens, voters and users who demand, from the elected politician, the responsibility of checking that the public administration, in its activity of implementing public policies, acts in compliance with the constitutional principles of impartiality and legality: in this way we want to avoid, in the implementation phases, the negative effect of the interference of politics and interest groups.

No less important is the need to question the traditional forms of public sector management in order to apply to them the principles and techniques of private management in order to improve the competitiveness of the public sector. In the new socio-economic structure dominated by a serious financial crisis and the unsustainability of public debt, administrations have the duty to act on the one hand in an entrepreneurial manner by controlling spending, optimizing resources and looking at the result, on the other as protagonists within a complex network of public and private subjects, responsible for the task of governing the system, of an indispensable, very strategic coordination activity between interests, actions and subjects.

From a practical point of view, the division between politics and administration leads to the formation of an organizational structure in two levels where, in addition to roles, tasks are also distinguished: the political body is legitimized by the electoral vote to interpret the problems and needs of the community with the choice of adequate policies, the administrative bodies, on the other hand, are entitled, on the basis of their professional skills, to guarantee the effectiveness of public policies. In this perspective, the rules of coexistence between the two spheres are based on a definition of functions and resources for the political top which consist in the identification of problems, in the assignment of activities to the organizational units. The connection between the two areas is guaranteed by the top body of the administrative system

Finally, the task of designing the coordination and interface mechanisms between management bodies and political bodies is fundamental, where each subject has precise responsibilities.

In summary, strategic control outlines the evaluation and control function through the following specific phases: Continuous process of measuring products-services-processes through comparison with the best competitors; indicates the comparison between the performance of the company and those of excellent competitors by defining the positioning of the company (strengths and weaknesses) in the environment.

<sup>6</sup> Lombardi R., Contributo allo studio della funzione di controllo. Controlli Interni e attività amministrativa, Milano, 2003, pag. 234.

As in the case of management's assessment, there is no detailed regulation that specifies how strategic control is implemented, nor is the documentation useful to support it identified, therefore in operating practices the ODV or OIV focuses on the main programming tool which is the 'corporate act'. [8]

### ■ Quality control and the service charter

the public administration reform in line with international and European strategies emphasizes the need to improve the quality of public services by promoting management aimed at improving performance through the adoption of standards and the measurement of user satisfaction. Quality can be defined as the globality of the aspects and characteristics of a service on which its ability to completely satisfy a given need depend. Citizen satisfaction requires public administrations to pay attention to two different aspects of quality:

1. the actual quality given by the effectiveness of the public service attributable to the effects produced by the disbursement process on the service offered to the final beneficiaries;
2. the quality perceived by the citizen with his perceptions and evaluations of the service received, his degree of satisfaction at a global level and of each quality factor or single element of the supply system.

Legislative Decree 286/99 deals with the issue of the quality of services by stating in art. 11 that: «National and local public services are provided in ways that promote quality improvement and ensure the protection of citizens and users and their participation, in the forms, including associations, recognized by law, in the inherent assessment and definition of quality standards». From this it follows that public administrations in their orientation to the result must equip themselves with tools for quality control on the products / services provided.

The instrument is that of the Service Charter introduced with the directive of the P.C.M. of 27 January 1994, according to which, the supplying administrations must publicize the quality standards adopted for the services provided. The Service Charter is a declaration on the quality standards that a public service provider undertakes to guarantee: it represents a sort of contract between the administration and the citizen, which obliges the provider to carry out checks on compliance with the declared standards and on the degree of user satisfaction and to reimburse users in cases where advertised standards are not met.

These methods are known in the private sector with the term customer satisfaction and can be interpreted from two points of view: from the point of view of the citizen user it is essentially a tool for protecting one's rights even if today it is still poorly understood and valued; from the point of view of the institution, it is a communication and commitment tool that should favour the activation of a control and monitoring system for the activities carried out.

With Legislative Decree 150/2009, the principles of Customer Satisfaction Management, understood as the ability of Public Administrations to manage and implement in an active and participatory manner the various interventions that aim to ensure the satisfaction of users, citizens and other stakeholders over time, enter the context Italian in an extremely clear way. The decree gives centrality to the performance management systems in P.A. through the definition of the performance management cycle. In art. 8 paragraph 1 identifies all the organizational performance dimensions that public administrations must be able to measure, evaluate and therefore improve, the mainly<sup>8</sup> [7]:

1. the detection of the degree of satisfaction of the recipients of the services and activities also through interactive methods;
2. qualitative and quantitative development of relations with citizens, users, stakeholders;
3. the development of forms of participation.

On the basis of this concept, the Department of the Public Function, in order to promote customer satisfaction in the Public Administration, has launched various initiatives both as regards effective quality and from the point of view of improving perceived quality.

### ■ Final considerations

Legislative Decree 286/99 certainly represented the most revolutionary legislation which, in addition to dictating the new discipline of the internal control system, intends to perfect the organization of the various forms of internal control by providing for specific obligations for the administrations:

<sup>7</sup> Hinna L., Pubbliche amministrazioni: cambiamento di scenario e strumenti di controllo, Padova, 2002, pag. 85

<sup>8</sup> Nicosia G., La complicata evoluzione del controllo gestionale sul capitale umano nelle pubbliche amministrazioni, in Rivista Trimestrale di diritto pubblico, n.3/2019, pag. 32



1. adoption of an information system based on periodic surveys of costs, products, activities as a support to management control;
2. identification of efficiency, effectiveness and cost-effectiveness indicators;
3. identification of quality standards of services to the public and the attribution to citizen users of subjective rights in relation to the services rendered;
4. involvement of users in the evaluation of the administrative activity and public services provided;
5. comparative assessments of the costs of returns and results between operating units within each administration and between different administrations.

The attempt by Legislative Decree 286/99 to redesign a new internal control system in the Public Administration has certainly also identified a significant series of shortcomings in particular as regards the planning phase.

Considering these critical issues, Legislative Decree 150/2009 (Brunetta Reform) has redesigned the system for planning objectives and evaluating results again, introducing what has been called the Performance Management Cycle. The Legislative Decree n. 150 of 2009 has specific objectives<sup>9</sup> [5]:

1. improve the organization of public work;
2. allow high qualitative and economic standards of functions and services;
3. encourage a quality service;
4. guaranteeing selectivity of the skills assessed on the basis of the results achieved by the personnel;
5. strengthen the autonomy of managers;
6. ensure maximum transparency of the work of the administrations

As regards the specific issue of controls, the Brunetta reform moves in two directions:

a. in the first place, it entrusts to a central body established at ministerial level the task of identifying criteria and methodologies for evaluating local administrations and at the same time requires local administrations to guarantee transparent control systems through the publication, on the websites of each entity, of all information relating to the organization and management.

b. secondly, it introduces some changes with respect to the pre-existing control framework envisaged by Legislative Decree 286/99, which goes against the trend so as to generate some interpretative doubts. Doubts arise in relation to the division and definition of competences between strategic control, management control and management evaluation. The intent of the Brunetta reform is to foster widespread control tools for compliance with the principles of good performance and impartiality of public management, guaranteed above all through an extensive system of advertising information in compliance with another fundamental principle which is that of transparency.

Another principle aspect of the Brunetta reform concerns performance, i.e. that control aimed at verifying the administrative activity in relation to the results achieved; to perform this type of control, company technique but also quality meters have been introduced to more fully interpret the capabilities of the company as a whole, of the operating units that make it up and of the individual employees who are part of it.

The fundamental elements of the Brunetta reform are therefore:

- a. performance monitoring based on management control;
- b. the identification of organizational and individual performance which replaces the evaluation of the management and extends to the staff;
- c. the measurement and evaluation carried out by the independent performance evaluation body (OIV);
- d. an indication of the methodologies used in order to analyse deviations and causes, objectives and results, portfolio of activities and services rendered by the entity;
- e. the indication of the different monitoring phases and implementation times.

The independent performance evaluation body (OIV) replaces the evaluation unit; the OIV is a collegial or single-person body with professionalism and competence that verifies the functioning of the overall evaluation system ensuring the correctness of the measurement and evaluation process; the Commission for the evaluation, transparency and moral integrity of public administrations acts centrally.

The OIVs make use of efficiency, effectiveness and cost-effectiveness indicators and some support bodies: among the first, management control plays a decisive role. Advertising on websites allows citizens to view

<sup>9</sup> D'Alterio E., Il lungo cammino della valutazione nelle pubbliche amministrazioni, in *Giornale di diritto amministrativo*, 2017, pag. 78.

all the information they consider interesting, the data collected and the relative performances allow to establish the resultant salaries of organizational positions and managers. Large entities have a management control body inserted in the internal organization with its manager.

The independent authority for the evaluation, transparency and integrity of administrations, Internal Evaluation Body, publicly issued in 2013 the guidelines for the monitoring requirements of the OIVs and for the OIV's report on the overall functioning of the evaluation system, transparency and integrity of internal controls pursuant to art. 14 paragraph 4 letter a of the Legislative Decree n. 150/2009. Given that systematic and constant monitoring can favour corrective actions, the guidelines aim at a more effective organization of the tasks envisaged by the legislation and in this sense has prepared a series of annexes for the structured collection of information by the OIVs.

The OIV monitoring process unfolds chronologically in the phases of:

a. verification of the start of the performance cycle and drafting of the performance plan by the strategic management body;

b. preparation of the annual report on the overall functioning of the internal control transparency and integrity assessment system with reference to the previous performance cycle. The report is a streamlined, clear and easily intelligible document supported by information elements, in which the OIV highlights the positive and negative aspects of the system, with the aim of highlighting critical issues and strengths and consequently presenting proposals for development and integration. The report drawn up according to the principles of transparency, reliability, reasonableness and verifiability of the contents focuses attention on organizational performance on individual performance

At the moment the honourable Renato Brunetta, on the proposal of the President Mario Draghi, has been appointed again as Minister for Public Administration for which he is working on a decree-law that introduces urgent measures to strengthen the administrative capacity of public administrations functional to " implementation of the National Recovery and Resilience Plan (Pnrr) and for the efficiency of justice

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## ОБЩЕСТВЕННЫЙ АУДИТ: ДОКАЗАТЕЛЬСТВО ПРОЦЕССА ЭВОЛЮЦИИ ИТАЛЬЯНСКИХ СИСТЕМ

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***Аннотация:** Внедрение новых систем бухгалтерского учета и связанных с ними инструментов контроля в итальянскую правовую систему произошло за последнее столетие благодаря многочисленным реформам, которые часто становились предметом политической борьбы и лоббистских разногласий. Эволюция законодательства*

была направлена на улучшение контроля за государственными расходами, а также на сдерживание расходов и повышение эффективности и действенности государственной деятельности, а также уровня качества услуг. Это стало возможным, начиная с реформ, проведенных в 90-х годах, которые позволили заменить старую территориальную структуру Счетной палаты новой, более современной структурой и, прежде всего, путем применения к государственному сектору принципов и методов, уже закрепленных руководством для частного сектора.

**Ключевые слова:** общественный аудит, контроль, аудиторская палата, контроль качества, итальянская система.

## ҚОҒАМДЫҚ АУДИТ: ИТАЛИЯ ЖҮЙЕЛЕРІНІҢ ЭВОЛЮЦИЯЛЫҚ ПРОЦЕСІН ДӘЛЕЛДЕУ

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**Аңдатпа:** Италияның құқықтық жүйесіне жаңа бухгалтерлік есеп жүйелері мен онымен байланысты бақылауларды енгізу өткен ғасырда саяси күрестер мен лоббистік қайшылықтардың тақырыбы болған көптеген реформалар арқылы жүзеге асты. Заңнамалық эволюция мемлекеттік шығыстарды бақылауды жақсартуға, сондай-ақ шығындарды тежеуге және мемлекеттік қызметтің тиімділігі мен тиімділігін, сондай-ақ қызмет көрсету сапасының деңгейін арттыруға бағытталған. Бұл 1990 жылдары жүргізілген реформалардан бері мүмкін болды, бұл Есеп палатасының ескі аумақтық құрылымын жаңа, неғұрлым заманауи құрылымға ауыстыруға мүмкіндік берді және, ең алдымен, мемлекеттік секторға бұрыннан бар принциптер мен әдістерді қолдану арқылы. жеке сектор үшін көшбасшылық бекітілген.

**Түйін сөздер:** қоғамдық аудит, бақылау, тексеру палатасы, сапаны бақылау, итальяндық жүйе.