

The Romanian Court of Accounts

During the period of 2017-2019, the Romanian Court of Accounts carried out audit missions in areas that are included in the objectives of sustainable development, respectively:

- ❖ Performance of social assistance benefits for preventing and combating poverty, child and family support
- ❖ Performance audit on water quality and management
- ❖ Performance audit on the natural gas market
- ❖ Performance audit on monitoring air quality and efficient management of greenhouse gas emission certificates, allocated to Romania by the Kyoto Protocol (parallel audit)
- ❖ Performance audit on the use of public funds allocated during the period of 2002-2016 for the construction of sports halls, both in urban and rural areas, in order to guarantee access to modern sports facilities
- ❖ Performance audit on the use of funds allocated from the state budget for the acquisition and implementation/operationalization of studies, projects and software, purchased at MSI, for its own activities and those of other institutions, but also for monitoring their implementation at the level of other beneficiary institutions and from the perspective of achieving interoperability. (SDG 9)

Summary of the audit report on SDG 9

Performance audit on the use of funds allocated from the state budget for the procurement and implementation/commissioning of studies, projects and computer programs procured by MCSI, for its own activities and for those dedicated to other institutions, as well for their implementation monitoring in the other beneficiary institutions and in view of reaching inter-operability during the 2007-2016 period

The conclusions of the audit reveal that the Ministry of Communications and Information Society incurred expenditures from the state budget for the accomplishment of projects, without the estimated results through their implementation to be achieved (these results are insignificant or missing altogether), contrary to the principles of economy, efficiency and effectiveness, such costs representing a waste in the use of public funds.

Also, the accomplishment of projects was done without substantiation in real terms, i.e. without relying on the real needs of the project recipients, something which raises questions about the MCSI's interest in its own activity, implying a formal character of the project substantiation activity, cases where the procurement of projects was carried out without substantiation. At the same time, the MCSI representatives did not prove any interest in the implementation of the projects and in obtaining/assessing the results for which they were purchased, their actions being practically non-existent after the procurement stage.