

# HISTORICAL ANALYSIS ON THE APPEARANCE OF THE SUPREME AUDIT INSTITUTIONS IN THE EUROPEAN UNION

**Țara Ioan Gheorghe, Gherai Dana Simona**

*Faculty of Economics, Oradea, Romania*

*Faculty of Economics, Oradea, Romania*

[dana.gherai@yahoo.com](mailto:dana.gherai@yahoo.com)

[ioantara@yahoo.com](mailto:ioantara@yahoo.com)

**Abstract:** *Our scientific approach in the land of Supreme Audit Institutions, begins, as naturally, from the first moment of appearance and of engagement, in order to achieve a succession of the most important historical moments in the evolution of organizations. Under these conditions, our approach pursued by this paper is focused on two main areas: identification of the arising for the first time of the Supreme Audit Institutions and their evolution. We believe that we have no access to a full knowledge of a domain at the present time, as long as we do not know the past, because this is the only way we can build the future. As a result, we begin the journey into the realm of the Supreme Audit Institutions from the ancient times, considering this approach not only a necessity, but our duty, to take it from the beginnings.*

**Keywords:** Supreme Audit Institutions, public external audit, auditors, accounts, history.

**JEL classification:** M42

## 1. Introduction

The value of the audit of public accounts seems to have been recognized since ancient times, as *the audit is one of the oldest and most venerable functions of the state* (Pollitt *et al*, 1999:1). This statement makes us turn our gaze and shift research objectives for the audit in the state, not for all audit activity on the public sphere, but only to the external one, recognized as the main objective of Supreme Audit Institutions (SAI).

But, like any process of knowledge, the beginning is represented by the first manifestations of the profession. Online Etymology Dictionary tells us that the origin of the word „audit” comes from the Latin „audire”, meaning „to listen” and „to pass forward” or „person who satisfies his confidence about someone else's accounts” (Puttick *et al*, 2007:2). This last meaning reminds us to seek early manifestation of the audit on the historical background of accounting.

The apparition of writing leads to the development and preservation of accounting records, and thereof, to the need to verify their correctness (Tiron-Tudor *et al*, 2009), activity recovered over time in different cultures and geographically remote civilisations, such as: the Egyptians, the Babylonians, the Greeks or the Romans, as follows:

- in Ancient Egypt, the correctness of records was verified by the existence of two independent scribes who recorded the same transaction;
- the Babylonians wrote the operations on a tablet of clay – an original one - which was then wrapped in another table – the witness one - then sealed by the scribe, the merchant and the witnesses, so one could not make changes to the original tablet only by destroying the tablet of control. As a result, it began to appear the first manifestations of the audit by the technique of double-checking;
- public accounting in Ancient Greece was so important, that everyone related to the public administration was forced to submit his accounts (Woolf and Gordon, 1912), and verification was done by people called *controllers*, which basically are treated as financial auditors;

- in Ancient Rome, the Senate acted as a Board, verbally checking the accounts of the magistrates by quaestors who held great importance because they had the task to inform and monitor accounts of the magistrates (Tiron-Tudor and Popa, 2010), thus giving birth to the audit technique.

One can easily deduce that, since that time, both the Greeks and the Romans had a complete public checking accounts system. According to the writings of Aristotle, the Athens Senate consisted of 500 people who chose a „*Council*”, consisting of 10 *Logistae* (logistics) and 10 *Euthuni* (eudemists), who were designated to examine the accounts of all public servants, with a special preoccupation in the detection of fraud (McMickle, 1978:11-12):

*Ten [logistae] ... and ten [euthuni] ... were chosen by lot. Every public official should be considered. They [the auditors] have exclusive control over the subject [of examination] .... and send the findings to the court. Anyone found that embezzled funds should be convicted and fined by the court to pay ten times the amount found . Whatever the court.... if proven to corruption is also obliged to pay ten times the amount received as a bribe. If the person is found guilty of administrative errors, they are valued at a certain amount and the person is fined with the assessed sum, if paid within nine months, otherwise the fine is doubled.*

According to the special literature, similar activities of verification were found in England, too, where:

- William the Conqueror (William the Conqueror: 1027-1087) seems to have disposed of the property inspection and inventory of his kingdom to determine how to divide the lands and collect taxes (Bowers *et al*, 1985);
- Henry I (1100-1135), after the establishment of the Treasury, appointed special officers who had the primary task of checking, to ensure that state revenues and expenditures were properly accounted for (Gul *et al*, 1994:1), and the person responsible for examining accounts was called „*auditor*” (Lee and Azham, 2008). The verification purpose was to prevent fraudulent actions (Abdel- Qader, 2002);
- Edward I entitled barons to appoint auditors, giving an example by asking for the checking of the testament accounts of his wife, Eleanor (Collins and Valin, 1992). The word *probatur* was found almost in all the totals from the will. *Probare* (approval) is a technical word used in audit that means „audited and found correct”;
- Edward II proclaimed in the Parliament that the kings are not obliged to keep a spending account (Tiron-Tudor *et al*, 2009), but decided that the officials found with irregularities in the accounts to be sent to prison based on the testimony of auditors (Littleton, 1966).

There was also revealed the existence of control activities in the Italian states (Lee and Azham, 2008), which had the same audit concerns, fraud detection:

- The merchants of Florence, Geneva and Venice were using auditors to help them in verifying the riches brought by ship captains returning from Old World on the European continent;
- City of Pisa, in 1394, asked a well-known accountant, Leonardo Fibonacci, to perform the audit municipal accounts on the based of a fixed fee-twenty pounds (Collins and Valin, 1992), and his appointment record is kept in the state archives;
- In 1494, Luca Paciolo, a Franciscan monk and professor of mathematics, published the principle of the double recording, as it was practiced in northern Italy in those days, in his „*Summa de Arithmetica, Geometria, Proportione et Proportionalita*”. This included a part entitled „*De Computis et Scripturis*” stating that the registers were closed and open, and the journal of entries was read aloud by an assistant and compared by the owner (the listener) with highlighted entries

in the register. At the end of the outcry and comparison exercise (listening) were pointed to records that did not appear in both registers (Robert de Koning, 2007). Therefore, our view is that one can easily observe a practice of setting auditing public accounts - made by special audit officers - until the thirteenth century, in all land of European countries. The statute of the profession gave prominence to the honesty of auditors because they were intended to ensure that revenues and expenditures were properly accounted for, and state fraud and errors were detected.

Richard Bowle said in 1629 that the audit „is conducted to serve loyally the barons, yet the accounts are ready to be shown to God” (Collins and Valin, 1992:10). Also, according to Lamond (1890) there were formulated the following tips for auditors of feudal accounts in a land property management book written by Walter of Henley: „*The auditors should exercise caution and faith...and accounts must be ready to be submitted for each area, in order to know the losses and profits , the hirings of servants , policemen , teachers, and others...*”.

One can easily see that the external audit of the state long preceded the advent of modern democratic governance (Pollit *et al*, 1999). However, this event is only a primary form of the profession, which had as the main objective *the checking of the honesty of those responsible of financial problems*.

In time, the object and purpose of public external audit work has changed, gradually evolving to adapt the system to which it belonged. So, the evolution of society in general can be found in the work of external audit in the public domain. An important development, reflected in the many adaptations in history, is the appearance of „the machinery of democratic accountability” (Pollit *et al*, 1999:1), meaning the professional regulatory bodies, or more specifically the Supreme Audit Institutions.

## **2. Historical background of the appearance of the Supreme Audit Institutions**

While the external auditing in the public sector, as we have seen so far, existed in one form or another since the early centuries of civilization formation, the structure, functions and powers of the Supreme Audit Institutions have evolved over time (NAO, 2005:2). Following the economic circumstances of each country, the passing of the audit presented orally has been done to a technical discipline practiced by professional auditors who advises on compliance of the annual financial statements of an entity with established standards (Ramkumar and Krafchik, 2005). In this context, *the Supreme Audit Institution is a public body of a state or a supranational organizations that,howsoever designated, constituted or organized, exercises, by virtue of law, or other forms of action of the state or supranational organizations, the highest public auditing function of that State or supranational organization independently with or without jurisdiction* (INTOSAI, 2007:3).

Given our main objective, to explore public external audit exercised by the Supreme Audit Institutions of the European Union, we considered relevant that, in order achieve it, to present a historical analysis, since the first apparition of its forms. In achieving this, we studied in detail the sites of the Supreme Audit Institutions, using non-participating observation. In this context, our work is a process of identifying, analyzing and comparing the Supreme Audit Institutions of the European Union, which helps to highlight the differences and similarities and to draw some conclusions on the occurrence of *the machineries of democratic accountability*.

Table 1 captures the historical analysis carried out on the occurrence of the Supreme Audit Institutions, from the first manifestations until determining the form and name currently held. Research shows the development of each institution, particularly, for the most thorough knowledge of information to provide useful conclusions at the end.

**Table 1.** Analysis on the appearance of the Supreme Audit Institutions

<b>Country</b>	<b>First manifestation of the form</b>	<b>Transition to its current form</b>
Austria	1761 Rechen - Cammer	1919 Rechnungshof
<p>The history the Supreme Audit Institution of Austria is quite complex and important, given that the Austro-Hungarian Empire was spread over several countries in Europe. It is known that in 1761 the Empress Maria Theresa established Rechen-Cammer „to highlight all diseases in finance, especially spending disease”. The positions held by the institution aimed especially: to give advice on all aspects of major financial decision, with suspensive effect until the subsequent decision of the Empress (ie preventive audit), to work to improve methods of audit and accounting management, to assume management of public accounting. Subsequently, in 1782, Emperor Joseph II describes the accounting and auditing procedures that he implemented in the Habsburg Empire and strengthens the authority of the Supreme Audit Institution in carrying out the review of public funds. In the next years, the institution changed its name several times, until in 1866 it becomes <i>Rechnungshof</i> – the audit authority Austro-Hungarian Empire. It was established as being directly answerable to the king, operating as such until the collapse of the Austro-Hungarian Empire. The year 1919 is actually the year when the Republic of Austria, newly established, takes <i>Rechnungshof</i> as an authority answerable to the National Assembly for all its economic and state debts.</p>		
Belgium	1386 Chamber of Accounts	1830 Rekenhof
<p>From the historical point of view, in Belgium it is reminded of the Supreme Audit Institutions even before the fourteenth century, but the first Supreme Audit Institution with a clear organization was established in 1386 in Lille by the Duke of Burgundy and Count of Flanders. Its powers were extended to other regions, due to annexation made by the dukes of Burgundy, aiming mainly the monitoring and closing of all accounts of the Dukedom. Despite the circumstances, such an institution existed until 1830 when, after separation from the Netherlands and the winning of independence, in Belgium was established by the Constitution „Rekenhof” as the Court of Audit.</p>		
Cyprus	1879 Accountant and Auditor General	1960 Audit Office
<p>The history of the Supreme Audit Institution in Cyprus dates from pre- independence era. Following the annexation of the island in 1878 to Britain, the first Auditor General, under colonial rule, was appointed in February 1879. He also held the position of Accountant General of the island and Member of the Executive and Legislative Council. It was later decided to separate the functions of an auditor and general accountant and the Audit Department was placed under the administration of Controller and Auditor General of Great Britain, for which he had a strong influence on the formation of the Supreme Audit Institution in Cyprus. The year 1960 is the moment when Cyprus became an independent state and thus is called the first Auditor General of the Republic.</p>		
Denmark	1926 State Accounting and Audit Act	1976 Rigsrevisionen
<p>The Danish state audit dates back several centuries, but nevertheless in most ministries, audit departments have been set up in 1848. In 1917 the state has reorganized accounting and accounting system that included the reorganization of public external audit. Thus, in 1976, the Law of the General Audit appeared, which provided that the audit of the state accounts to be conducted by an independent auditor general leading a unified audit organization.</p>		
Estonia	1918 State Audit Office	1990 Riigikontrol

<p>In Estonia, due to the historical evolution of the country, the State Audit Office was established in 1918, but its work was influenced and stopped by the Soviet Union annexation since 1940. So, just in 1990 there appeared a new independent audit institution, modeled on the contemporary audit practices.</p>		
Finland	1695 National Audit Office	1948 National Audit Office
<p>The National Audit Office of Finland finds its origins in 1695, when an independent body was created to monitor the financial management under the Swedish crown. The first National Audit Office predecessor, the General Revision Court, was established in 1824 in the finance department of the Finnish Senate. The year 1919 brings through the Constitution of Finland the need to create a body that will audit state funds - NAO. During the Second World War, a second audit body was created - the Audit Office of War Economy, due to higher expenses during the period. So, in 1945, the question of unification of the two institutions appeared, and only in 1948 the National Audit Office starts to operate in its current form.</p>		
France	1320 Chambre des Comptes	1807 Cour des Comptes
<p>„Cour des Comptes” is the product of a long historical process (Alventosa and Baldacchino, 2013). The contents of an anonymous chronicles stipulated that it appeared at the beginning of the fourteenth century, Chambre des Comptes was formed from Curia Regis, a different institution based in Paris, which had the main tasks to audit the finances of royal administration and the supervision of the financial administration (Daly, 2013). In 1320, the institution appears as a separate entity, independent and modeled after the Parliament, with legislative and administrative tasks related to royal accounts and the king’s domain or crown lands (Encyclopaedia Britannica). Initially, Chambre des Comptes was in control of all the finances of the field, responsible for managing all litigation about the king’s accounts and financial policy. The king was the only one who had the right to revoke the decision of the Court. During the French Revolution (1790), Chambre des Comptes was abolished and Napoleon established in 1807 <i>Cour des Comptes</i>, which continues its activity as a Court of Accounts of France. Since the establishment, the Court experienced a slow and steady change in order to contribute to the belief under Article 15 of the Declaration of Human Rights: „Society has the right to ask any public official accountable for his administration” (Alventosa and Baldacchino, 2013:15).</p>		
Germany	1714 General Chamber of Accounts	1950 Bundesrechnungshof
<p>In 1714, Prussian King Frederick William I established the <i>General Chamber of Accounts</i>, as an independent external audit, autonomously within the administration. Its tasks aimed at auditing the accounts of the State, issue a report on its findings and presenting expert on administrative reforms. Even after Prussia became a constitutional monarchy, the yearly „Comments” of the institution had to be submitted to Parliament. After German unification in 1871, the body became the Supreme Audit Institution, gaining the name of Bundesrechnungshof in 1950.</p>		
Greece	1833 Court of Audit	1972 Court of Audit
<p>The audit of Greece follows the French model of Cour des Comptes, and thus arises the Greek Court, made and established by decree in 1833. Court development undergoes smoothly through a series of new activities it was assigned. In 1972, it was established the classification of the audit record of public funds for post and pre - audit.</p>		
Ireland	1866 Office of the Comptroller and Auditor General	1923 Comptroller and Auditor General
<p>The audit institution in Ireland is emerging only in 1923 when they set the terms and conditions of appointment of the Comptroller and Auditor General. The Constitution</p>		

of 1937 states the need for external audit by the State to exercise „ <i>control over all payments on behalf of the state and to audit the accounts managed by or under the authority of the state</i> ” (www.gov.ie).		
Italy	1862 Corte dei Conti	1948 Corte dei Conti
The history of the Supreme Audit Institution of Italy had an upward trend of modernization continually. Corte dei Conti was established in its current form by the Law 800/1862, which merged four existing Courts at the time (based in Turin, Florence, Naples and Palermo), before the Kingdom of Italy was proclaimed. Law gave institution responsibilities on judicial accounting and pre-audit activities and in 1948 the Court appears stipulated in the Constitution.		
Latvia	1918 Valsts Kontrole	1923 Valsts Kontrole
The first Supreme Audit Institution of Latvia was founded in 1923, but the writings show that after the independence, in 1918, the new government was formed and its intended position in the Auditor General . Therefore, it can be considered that the foundation of the National Audit Office was set in 1918, during the formation of the provisional government. That worked up until the occupation of the state in 1940, when it was closed and was re-established by the restoration of independence in 1992.		
Lithuania	1919 State Control Institution	1990 State Control Office
The law - State Control Institution - appeared in 1919, defines the institution as „part of public administration” and establishes its objects, rights and obligations. The institution adheres to standards set at that time by institutions in developed countries. In 1940, the State Control Institution is abolished and its re-establishment occurred in 1990 as the State Control Office, with the responsibility for exercising supervision over the legality, management and use of state property and the budget.		
Luxembourg	1840 Chambre des Comptes	1999 Court des Comptes
Chambre des Comptes was established in 1840 as an independent institution by Royal Decree. it exercised control over all the financial operations of the state and had the power to refuse certain expenses of the state. In this way it is exercised the post- audit of state over spending and control on the legality and regularity of expenditure before payment, but after commitment. Court des Comptes in its current form was established in 1999.		
Malta	1814 Audit Department	1997 National Audit Office
The external public audit activity in Malta was historically influenced by external public audit structures developed in the UK. Thus, in 1814, following the introduction of a centralized financial control of State Audit Department, was established the Audit Department by the British governor of Malta. Its existence persisted until 1997 when the National Audit Office was established as an independent institution of the executive branch of government.		
UK	1314 Auditor of the Exchequer	1983 National Audit Office
The earliest mention of a public official charged with auditing government spending in the United Kingdom is referred to the Auditor <i>of the Exchequer</i> since 1314. This structure remained until 1559 when, during the reign of Elizabeth I, appeared the <i>Auditors of the Imprest</i> , who was officially responsible to audit the Treasury payments. Gradually, this system breaks down and is replaced in 1780 by the <i>Commissioners for Auditing the Public Accounts</i> which was intended to audit government accounts of the Treasury. Since 1834, Commissioners work in tandem with the Comptroller of the Exchequer - function that was responsible for auditing government funds. In 1866, William Gladstone Edwart (Minister of Finance between		

1859 and 1866 in the UK) promulgates the Exchequer and Audit Departments Act that binds the two historical function as <i>Comptroller and Auditor General (C&amp;AG)</i> . Actually, the year 1983 brings the replacement of Exchequer and Audit Departments with the body known today as the National Audit Office.		
The Netherlands	1447 Generaliteitsrekenkamer	1814 Algemene Rekenkamer
Origins of public audit in the Netherlands can be traced from the fourteenth century when Generaliteitsrekenkamer appeared, but over the years the organization has gone through many changes. Traditionally, external public audit work was carried out in the name of sovereignty, practically dukes of Burgundy, who ruled principalities in the Netherlands, this mechanism being needed to monitor their remote possessions. In 1608, the Estates - General of the Confederation of Utrecht , which existed within the new sovereign state,s have established an audit court in The Hague, called The Generaliteitsrekenkamer. Only in 1814, King William I, by the adoption of the Constitution, established Algemene Rekenkamer as the Supreme Audit Institution.		
Portugal	1849 Tribunal de Contas	1930 Tribunal de Contas
In 1849 appears the <i>Tribunal de Contas</i> whose responsibilities have grown to include activities of pre and post-audit. From 1910 to 1926 the institution was abolished and replaced with the Supreme Council for Financial Administration and, since 1930, is restored Tribunal de Contas.		
Slovenia	1761 Rechen - Cammer	1994 Court of Audit
As for Slovakia, in Slovenia the Supreme Audit Institution follows the same course of history until 1919 when the newly established Kingdom (Serbs, Croats and Slovenes), later renamed the Kingdom of Yugoslavia, formed its own State Auditing Institution - <i>General Control</i> - which was responsible for reviewing state accounts and control the implementation of the state budget. The current form of the Supreme Audit Institution was established in 1994.		
Spain	1924 Tribunal Supremo de la Hacienda Pública	1931 Tribunal de Cuentas
Year 1924 brings to the Spanish state the <i>Tribunal Supremo de la Hacienda Pública</i> , which performed both internal and external control of the management of public funds. Later, in 1931, the Constitution binds the Court of Cuentas to the Parliament of Spain , until 1953 when it goes under the jurisdiction of the head of state and organic instances. As a result, the Constitution of 1978 stipulates that „ <i>the Supreme Audit Institution is responsible for auditing the accounts and the economic management of state and public sector</i> ” (section 136 ).		
Sweden	1921 National Accounts Board	1961 Riksrevisionsverket
The external public audit of Sweden manifested in some form since the sixteenth century, but only in 1921 appears the <i>National Accounts Board</i> as the control body of administering the government funds. In 1943 was formed <i>the Government Audit Bureau</i> to examine how the organization of government worked, by checking certain state bodies. In 1961, the two organizations merged to form Riksrevisionsverket or National Audit Bureau (later Office) constantly evolving its remit, and in 1998 it became the Supreme Audit Institution by moving responsibility for the state accounts for another agency.		
Hungary	1528 Royal Chamber	1989 Állami Számvevőszék.
The first document referring to auditing the accounts of the Hungarian state and the establishment of institutions responsible for the financial powers of Hungary, appears		

in 1528. However, only in 1868 appeared the *Imperial and Royal Supreme Audit Office*, which is abolished during the communist era to be reborn in 1989 as the Supreme Audit Office of Hungary-Állami Számvevőszék.

Source: the projection of the author according to the sites of the Supreme Audit Institutions

Analyzing the history of Europe, we can easily deduce that, since the eighteenth century, but more pronounced in the eighteenth century, there was an extensive process of democratization that led to the emergence of the Supreme Audit Institutions, as institutions of the state (Bostan, 2011). If in the previous period prevailed the idea that the state is an extension of the power of the monarch, who, in turn, had direct sovereignty of the deity, in the nineteenth century it is stated more and more the idea that the state is or should be an emanation of the nation and, therefore, responsible to the institution representing the nation (CCR, 2005:16).

One can easily notice that the main objective pursued by the Supreme Audit Institutions at their beginning was primarily concerned with the control of public finance management (the legalisation of the post-enactment control), guaranteeing of legal administration, in an accurate and systematic way, in order to meet the interests of the state. More specifically, the work of the Supreme Audit Institutions was pursuing aspects of morality, ethics and equity in the financial field (NAO, 2005), as well as the checking of the compliance with the law and the achieving of the maximum economical efficiency.

This task was crucial for the „health” and the performance of the economic mechanism and for the morality of the entire society (Bostan, 2011:34).

### 3. Conclusions

Following the historical analysis realized on the appearance of the Supreme Audit Institutions in the European Union countries, we can say with ease that these, due to the importance they detain, are part of the state and, like other institutions, are contributing to the formation and shaping of history. So, they are not only part of the history of a state, but they are an important element that sometimes decisively influenced certain actions.

The passing of the external public audit from the detective work or „watchdog” (Sarup, 2004) to an organized form, consisting of state audit offices, was made through many adaptations during history. Therefore, the appearance of the Supreme Audit Institutions was sometimes made as a result of:

*political changes* such as:

- the restoration of the dynasty *House of Orange* in the Netherlands;
- the unification of Italy;
- the establishing of the new Republic of Austria;

*the reform of public administration* such as the establishing of the Department of Finance and Audit in the UK;

*due to a registration in the ample European current* that highlighted new concepts about the administration and control of public finances.

In terms of time of occurrence, at the European Union level, the oldest mention of a Supreme Audit Institution is found in the case of the French Court which has its origins since 1318. However, the National Audit Office in the UK, has the earliest mention of a public official responsible for government spending since 1314. From this moment until the sixteenth century, at the European Union countries level, there were established five Supreme Audit Institutions (in the UK, France, Belgium, the Netherlands).

During the seventeenth and eighteenth centuries, they have been established in six EU countries, in Finland, Germany, Austria and Slovenia, but we should keep in mind that

four of them are part of the Austro-Hungarian Empire, having therefore a single authority that operated the external public audit.

The first Supreme Audit Institutions, in the modern sense, were established during the first half of the nineteenth century.

The evolution of the Supreme Audit Institutions was not done individually or in isolation, they have influenced each other and contributed to the formation and shaping of the external public audit activity in the countries they belong to. A good example of this is found in the UK where the Supreme Audit Institutions had an influence on historical and audit structures developed by Cyprus and Malta.

The aim of this article was to capture and provide an overview regarding the evolution of the Supreme Audit Institutions. Addressing from the past to present and from general to particular, both on the special literature and the regulations in the field, allowed us to detach a historical-cultural context that favored their emergence and development. Finally, we believe that the objectives of the research: *identification of when the first Supreme Audit Institutions appeared and their evolution*, have been achieved.

## References:

Abdel-Qader, W. (2002), *An evaluation of the international auditing standards and their application to the audit of listed corporations in Jordan*. Unpublished Doctoral Thesis, University of Western Sydney, Australia, disponibil la <http://arrow.uws.edu.au:8080/vital/access/manager/Repository/uws:745>;

Bostan, I. (2011), Metamorfoze instituționale privind exercitarea auditului public extern în România. *Economie teoretică și aplicată Volumul XVIII*, 12(565), pp. 32-41;

Bowers, D., Bauer, R.M., Coslett, H.B., Heilman, K.M., (1985), Processing of faces by patients with unilateral hemisphere lesions, *Brain Cognit*, 4, p.258–272;

Brown, P.R. (1983), Independent Auditor Judgment in the Evaluation of Internal Audit Functions, *Journal of Accounting Research*, Autumn, p. 444-455;

Collins, L., Vaalin, G., (1992), *Audit et control interne. Aspects financiers, operationnels et strategiques*, 4eme edition, Paris: Editeur Dalloz-Sirey;

Curtea de Conturi a României - CCR, (2005), *Istoria Curții de Conturi a României (1864-2004)*, București: Evenimentul Românesc – Tipogrup Press;

Gul, F., Teoh, H., Andrew, B. & Schelluch, P., (1994), *Theory and practice of Australian auditing (3<sup>rd</sup> ed.)*. Australia: Nelson, An International Thomson Publishing Company;

INTOSAI Capacity Building Committee, (2007), *Building Capacity in Supreme Audit Institutions: A guide*;

Lee, T.H. & Azham., M.A., (2008), The evolution of auditing: An analysis of the historical development, *Journal of Modern Accounting and Auditing*, 4 (12, Serial No.43), disponibil la <http://www.davidpublishing.com/davidpublishing/Upfile/12/2/2012/2012120283233169.pdf>;

Littleton, A.C., (1966), *Accounting Evolution to 1900*. NY American Institute Publishing: Russell & Russell;

McMickle, P., (1978), *The nature and objectives of auditing: A unified rationale of public, governmental, and internal auditing*, United States of America: UMI Dissertation Services;

National Audit Office, (2005), *State Audit in the European Union*, United Kingdom: Heronsgate; <http://www.nku.cz/en/urad/default.htm>

Pollitt, C., Girr X., Lonsdale, J., Mul, R., Summa, H. & Waerness, M., (1999), *Performance or Compliance? Performance Audit and Public Management in Five Countries*, Oxford: Oxford University Press;

Puttick, G., S.D.van Esch, Kana, S.P., (2007), *The principles and practices of auditing*, South Africa:Juta & Co.Ltd;

Robert de Koning, (2007), *Control financiar public intern*, Belgium: Edo Milavec, Traducere de Ioana Munteanu - Ianuarie 2009;

Sarup D., (2004), Watchdog or Bloodhound? The Push and Pull Toward a New Audit Model, *Information Systems Audit and Control Association*, disponibil la <http://www.isaca.org/Journal/PastIssues/2004/Volume-1/Documents/jpdf041-WatchdogorBloodhound.pdf>;

Tiron Tudor, A., Fulop, M.T., Cîrstea, A., Iosivan, R., Covaciu, L., Costea, A., (2009), *Fundamentele Auditului Financiar*, Cluj Napoca: Editura Accent;

Woolf, A.H. & Gordon, C.A., (1912), *A Short History of Accountants and Accountancy*, London, GEE & Co Ltd., disponibil la <http://archive.org/stream/shorhistoryofac00wooluoft#page/ii/mode/2up>;

<http://www.rechnungshof.gv.at> - Austrian Court of Audit;

<http://www.courdescomptes.be> - Belgian Court of Audit;

[http://www.audit.gov.cy/audit/audit.nsf/index\\_en/index\\_en](http://www.audit.gov.cy/audit/audit.nsf/index_en/index_en) - Audit Office of Republic of Cyprus;

<http://www.rigsrevisionen.dk/> - Danish National Audit Office;

<http://www.riigikontroll.ee/> - National Audit Office of Estonia;

<http://www.vtv.fi/> - National Audit Office of Finland;

<http://www.ccomptes.fr/> - Cour of Audit of France;

<http://www.bundesrechnungshof.de/> - German Cour of Audit;

<http://www.elsyn.gr/> - The Hellenic Court of Audit;

<http://www.gov.ie/audgen> - Comptroller and Auditor General of Ireland;

<http://www.corteconti.it/> - Italian Corte dei Conti;

<http://www.lrvk.gov.lv/> - State Audit Office of Latvia;

<http://www.vkontrolė.lt/> - National Audit Office of Lithuania;

<http://www.cour-des-comptes.lu/> - Court of Auditors of the Grand Duchy of Luxembourg;

<http://nao.gov.mt/> - National Audit Office of Malta;

<http://www.tcontas.pt/> - Court of Auditors of Portugal;

<http://www.rs-rs.si/rsrs/rsrseng.nsf> - Court of Audit of the Republic of Slovenia;

<http://www.tcu.es/> - The Spanish Court of Audit;

<http://www.riksrevisionen.se/> - Swedish National Audit Office;

<http://www.nao.org.uk/> - National Audit Office;

<http://www.courtsofaudit.nl/> - Netherlands Court of Audit.

***SUB-SECTIONS: BANKING, PUBLIC FINANCES***

