

**MINISTRY OF NATIONAL EDUCATION
“1 DECEMBRIE 1918” UNIVERSITY OF ALBA IULIA
The Accounting Doctoral School**

**PhD THESIS
(Summary)**

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**Alba Iulia
2018**

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**NEW DIMENSIONS OF CONTROL IN
PERFORMANCE MONITORING AND
IMPLEMENTATION OF PROJECTS FINANCED
FROM EUROPEAN FUNDS**

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2018**



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI



Fondul Social European
POSDRU 2007-2013



Instrumente Structurale
2007-2013



MINISTERUL
EDUCAȚIEI
NAȚIONALE
OIPOSDRU



Universitatea
Ștefan cel Mare
Suceava

Invest in people!

Project financed by EUROPEAN SOCIAL FUND through

Sectoral Operational Programme Human Resources Development 2007-2013

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KEYWORDS

Control, internal control, fraud, irregularities, European projects, European Union, SOPHRD, sustainable development, risk, management and control, indicators, performance, operational program.

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Introduction

Projects funded by the European Union can be considered the starting point for sustainable development. These allocations to member countries are intended for regional development, generating effects on the regional group where they are implemented through the benefits of implementing companies, all stakeholders, final beneficiaries.

The absorption of European structural and investment funds is one of the major challenges of the Romanian economy in recent times. Maximizing the absorption of these funds must be seen in the particularly important context of current legislation and the economic effects that European funded projects generate in the national economy. Analyzing the results regarding the absorption of European funds during the financial programming period 2007-2013, these financial instruments have brought, on average, to the public budget and to the private budgets 2,8% of the annual GDP. In addition, European funds continue to remain the main factor supporting the modernization of the Romanian economy and the realization of the structural reforms.

An important role in the absorption of European funds, as well as in monitoring the implementation and monitoring of the impact they have in the Romanian economy, are the authorities and intermediary bodies established under the national framework for each financial programming period. Their role is to implement an active and permanent monitoring system, which includes meetings with the beneficiaries of the major projects as well as with the companies and the companies that ensure their implementation in order to identify the problems and define the most efficient solutions. At the core of this system is the control activity exercised by these bodies, thus giving the control a new facet in the process of streamlining the process of absorption of European funds.

The new dimensions of control in the monitoring and implementation of European funded projects are to provide the appropriate framework and information needed to assess the impact of the technical assistance activity on the real improvement of the European funds management and control system with the aim of attracting and using European funds in order to achieve significant results, especially for activities generating high added value. Thus, control activity appears to be an appropriately used lever, which can contribute to the

emergence and absorption of Structural and Investment European Funds in order to generate and sustain growth and promote social cohesion.

European Structural Funds and Investment be directed mainly to the real growth of economic competitiveness that projects generating high economic value. Resources and investment must be geared towards industries that support domestic production, ie development poles that ensure the reduction of development gaps and economic performance compared to the levels recorded by the other member states (mainly supporting the activity of the research clusters as well as those of the of engineering excellence). Financial support from the European Structural and Investment Funds should be enterprise-oriented to co-finance support measures geared to supporting R & D activities, environmental investment, pollution reduction, etc.

The results, the data collected and the overall follow-up of the European-funded projects carried out in the previous period (the pre-accession period 2002-2007 and the first post-accession programming period 2007-2013) are the real basis for the review the conditions in the contracts that begin to be concluded for the current financial programming period 2014-2020. The control activity will consolidate the preventive and ex-ante mechanism of conflict of interest in the field of public procurement and underpin the development of an integrated system for analyzing and generating warnings on potential conflicts of interest situations.

The control activity is the one that can and must contribute to the implementation of an efficient and effective mechanism that will also strengthen the collaboration between the main institutions responsible for the prevention, detection and combating of various situations of conflict of interest or fraud in public administration, especially in public procurement. The results and main findings resulting from the controls will be debated in public meetings where representatives of management authorities and intermediate bodies will present and discuss cases of irregularities so that in the future avoiding and reducing the risk of corrections major financial issues, including suspension of funding.

Research Methodology

The pre and post-accession experience required a special attention to the process of attracting and absorbing European funds, pre-accession, and subsequently structural and investment funds. The experience of the 10 years since Romania's accession to the European Union as a fully-fledged Member State provides a broad basis on which well-founded and reasoned decisions can be made in updating and adapting the national legislative framework accordingly in order to ensure the efficiency of absorption European funds.

In this context, the new dimensions attributed to the control activity exercised in the monitoring and implementation of the projects with European financing should be approached. Thus, the experience and information accumulated by the representatives and experts of the authorities and the intermediary bodies with attributions in the monitoring and implementation of the projects with European financing should be capitalized in order to improve and increase the absorption of European funds at national level. For the Romanian economy, this approach is up-to-date and little approached by the specialists in the field at national level, but comparisons can be made with the experiences of other EU Member States, taking into account the national specificity and the peculiarities of the Romanian economy.

Thus, this study naturally integrates into the area of researchers seeking to bring new valences, perspectives and configurations to the topic of investigating the role of control activity. As with any scientific approach, the first step in the development of research is the positioning in the sphere of knowledge, both of the general research area and of the specific fields. Thus, through the aspects approached, the present paper belongs to the economic sciences and is part of *the general research field* of the control activity, namely the control in the monitoring and the implementation of the projects with European financing. In this way, the field of research combines and even extends some elements specific to the field of accounting with other socio-economic domains, such as macroeconomics, microeconomics, management, economic and financial analysis, statistics, regional development and European integration.

The overall objective of the research is to identify new dimensions of control activity in the monitoring and implementation of European funded projects, ie how control work can contribute to updating, developing and improving the overall framework for attracting and

using European funds, including by increasing the chances Successful in absorbing European structural and investment funds in the current financial programming period.

The specific objectives of the research are as follows:

- *Dimensioning the current state of knowledge of European funds as a mechanism for financing the priority objectives of the Member States of the European Union*
 - Analyzing the concepts of *economic integration* and *European funds*;
 - Presentation of the characteristics of the European financing process and of the conceptual limits;
 - The role of control in the activity of attracting and absorbing the European funds as well as the current trends in approaching the control activity at the level of the European Union;
- *Analysis of the institutional framework to the Community financial assistance in Romania and the role of internal and external control in projects funded by European funds*
 - Identification of the main *features* and *objectives* in the absorption of European funds at the level of the development regions;
 - Comparative analysis of objectives and financial allocations for the Romanian economy during the financial programming periods 2007-2013 and the comparative 2014-2020;
 - Research on the main aspects of the eligibility criteria for projects funded by European funds, the eligibility of costs and considerations regarding the establishment of budgets;
- *Analysis of funding indicators and their role in monitoring and implementing projects with European funding*
 - Analysis of the system of financing indicators followed at the level of the operational programs, respectively at the level of the projects;
 - Analyzing the indicators specific to the Sectoral Operational Program Human Resources Development;
- *Analysis of the concept of control in the context of risk performance and management:*

- The context of the occurrence and the evolution of control;
- Presentation of objectives, purpose, typology and control principles;
- Theoretical analysis of control types and control patterns;
- Analysis of the performance and risk management in control;
- Limits and interfaces for control;
- *Analysis of the control activity carried out on projects funded by European funds, respectively by the European Social Fund - Sectoral Operational Program Human Resources Development*
 - Legislative aspects regarding the organization and functioning of the internal control at the level of the institutions managing European funds;
 - Methodological aspects regarding the types of control exercised within the intermediary bodies that monitoring the implementation of projects funded by the European Social Fund - Sectoral Operational Program Human Resources Development;
 - The role of cost-benefit analysis in projects with European funding;
 - The role of indicators used in monitoring and evaluating the implementation of projects with European funding;
 - Control in the implementation and finalization of projects funded by European funds;
 - Investigation, analysis and interpretation of irregularities and anti-fraud control at the level of the intermediary bodies, with specialization in the case of the European Social Fund - Sectoral Operational Program Human Resources Development.

As a whole, the methodology and research perspectives have consistently combined qualitative research with quantitative research, the *descriptive-conceptual* perspective, and the *empirical* perspective.

Structure of the Doctoral Thesis

At the level of the theoretical research, whose results were presented in chapters 1-4 of the paper, there is a *deductive* approach, starting from the concepts and the general framework

imposed by the process of European integration and the constraints specific to the national economy regarding the efficiency of the absorption process European funds.

At the stage of documentation and systematization of the approaches in the literature, we have carried out numerous foreign and domestic specialties, international accounting regulations, financial reporting, control and audit. Thus, the analysis of the studies made by other researchers and the conclusions they have reached offer the opportunity to confirm or contradict their views and to form an overview of the issue, seen from many points of view, precisely in order to eliminate subjectivism.

The paper is structured so that the studied subject is understood by all those interested. The first chapter *"European Funds in Romania - Implementation, Monitoring and Control"* presents the theme of European funds in terms of financing mechanisms and implementation, monitoring and control systems. Within this chapter, we intend to answer the following questions: "What are the European funds?", "What is the mechanism for implementing the European funds in Romania?", "What are the funds allocations of our state?" During the two periods Programming, 2007-2013 and 2014-2020 respectively. The institutional framework, monitoring and external and internal control of projects funded by European funds are topics also addressed in this chapter for the purpose of understanding by all those concerned of the system by which European projects are implemented and monitored. To be eligible for funding, these projects must meet certain eligibility conditions, presented at the end of this chapter.

Chapter 2 *"European Project Financing Indicators - Essential Instruments for the High Performance Monitoring and Implementation"* presents the indicators under the projects, programs and at national level as a point of verification and control of their implementation. Indicators are numerical expressions that characterize quantitatively a phenomenon or process, in our case the implementation of projects funded by European funds compared to the requirements of the sponsor and the other member states. The indicators are established from the beginning of the programming period in order to establish the eligible areas, the economic and social issues, the analysis of the regional context, to determine the necessity of the program, its mode and its degree of realization. The indicators defined at program level are complex and can only be obtained by compiling and aggregating indicators at the level of

projects funded under the operational program. Each project will contribute less or more to the achievement of program indicators.

Chapter 3 "*Conceptual Control Approaches*" describes the notion of control, along with its objectives, purpose, typology, but also performance elements and risk management. Control is an important tool to protect the financial interests of the European Union and is the tool for preventing, detecting and recovering irregularities and fraud in projects funded by European funds. This is the argument for which I gave these notions a chapter in the present paper, with the aim of understanding by all those interested the importance to be given to control.

"The control of projects financed by European funds, specializing in the European Social Fund - POSDRU" is the title of Chapter 4, which presents the way of organizing the control within the institutions managing European funds, the types of control exercised on the European projects, as they are defined and applied in the case of Romania, by aligning the national policy with the requirements of the European Union. The detection of irregularities and anti-fraud control in the bodies monitoring the implementation of projects funded by European funds in the financial year 2007-2013 had a spectacular evolution especially at the end of the period. This aspect leads to the need to increase the number of specialists of this kind, to their knowledge of the legislation in force. Data presented by the European Anti-Fraud Office (OLAF), the institution in charge of the protection of EU interests, the fight against fraud, corruption or other illegal activities, analyzed for the period 2013-2016 in this chapter, places Romania at the top of the ranking the total number of investigations and investigations completed with recommendations. Although this ranking should not be seen as a ranking of fraud in Europe, it still presents OLAF's geographical focus in the investigation of possible frauds. From the point of view of the number of irregularities and frauds identified by the Member State and OLAF during 2013-2016, Romania reports irregularities and detected frauds of 5.65% of settled payments, exceeding the European average.

Chapter 5 "*Empirical Study on the Control System within the Regional Bodies for Implementation of Projects financed by SOPHRD*" presents the study carried out within the regional bodies for implementing the projects financed by POSDRU regarding the control system used. In order to provide concrete arguments for this, during the PhD studies we have planned and carried out an applied research on the implementation of projects financed by the

European Social Fund, ie the Sectoral Operational Program Human Resources Development. The control carried out at the level of the intermediary bodies is carried out mainly through the experts of the Contracting Compartment, the Defects Findings and Determination Facility and the Financed Projects Verification Compartment. From the data collected from the regional body, we analyzed the main types of irregularities recorded at the institution level, the finalized control actions, the issuance of the debt securities, the typology of the irregularities found and we conducted a SWOT analysis to determine the functioning of the management and control system of the operational program analyzed. Starting from the findings of the SWOT analysis, research based on a questionnaire addressed to experts was carried out, including proposals to improve the concrete situation encountered in practice in the control of projects funded by European funds. The research was based on a sociological survey based on a questionnaire. This investigation aimed to investigate how control work is known and applied by experts who are responsible for monitoring and supervising the implementation of European funded projects. As a concrete way of accomplishing this, we conducted an indirect survey, in which the questionnaire was applied through the Google Docs platform, application imposed by the specificity of the work of experts from intermediate bodies dispersed throughout the country, and direct application, face to face the front would have consumed considerable time spent on the move in particular.

Based on the conclusions drawn from the study, but also through the deepening of the specialized literature and the legislation in this field, we have developed an indicative guide on the control of European funds for the 2014-2020 programming period, useful to all those interested in this field. Considering all the above mentioned, we can formulate the general conclusions, the own contribution and the perspectives of the research, from the perspective of their usefulness for the audience interested in this issue, in direct correlation with the construction of the thesis, with the sequence of the chapters.

FINAL CONCLUSIONS, LIMITS AND PERSPECTIVES OF RESEARCH

Final conclusions of the research

The theoretical research required an in-depth study of specialized literature, reference books and articles published in international databases, foreign literature but also Romanian, with an interdisciplinary character, with the aim of explaining the concepts relevant to the studied subject and presentation of the theoretical notions Used in experimental research. The synthesis of the specialized literature was performed on the basis of a critical analysis of the opinions of the researchers in the studied area, the control, aiming at substantiating the theoretical conclusions by the results obtained in the case studies. The documentation for this paper consisted of consulting a number of 240 bibliographic materials consisting of specialized literature, publications and studies belonging to both Romanian and international magazines and magazines, documents issued by different bodies and institutions specialized in European funds, acts normative, electronic sources.

For the case studies, data from the analyzed entity as well as statistical data specific to European funds related to the 2007-2017 period were used.

In carrying out the practical research on the new dimensions of control in the monitoring and implementation of EU-funded projects, I have studied grant applications, contracts, checklists, monitoring visit reports and on-the-spot visits, control reports, receivables, applicable procedures and analyzes to implement the projects.

The practical research involved the identification of the projects monitored in the 2007-2013 financial period by the IB SOP HRD Center Region and the establishment of the number of contracts concluded with the project beneficiaries, the establishment of the number of validated pre-financing / reimbursement / payment applications throughout the programming period, And their typology and the sampling of those irregularities for which debt claims have been drawn up, contested in court and wholly or partially received by the beneficiaries. This study allowed the SWOT analysis to be based on the elaboration of the questionnaire applied to experts involved in the contracting, monitoring and control of projects financed by SOP HRD in all 8 development regions at national level. Thus, the study from the level of a region at the national level for the analyzed operational program was extended.

In the conclusions drawn from the research on the basis of the applied questionnaire I appreciated that the representatives of the intermediate bodies responsible for the control activity declared and realized the importance of a reliable communication relationship between the beneficiaries and the representatives of the intermediary bodies. This aspect of the research is also complemented by respondents' perception of the complexity of the documents required to verify and monitor the activities and expenditures incurred in the projects they implement. Given the complexity of the legal and formative framework required by spending reporting, most respondents consider that they are complex, but appreciate that these procedures should not be simplified.

The research carried out is based on real data, but it does not nominate project beneficiaries, and the mentioned proposals formulated by the specialists in the field are applicable in practice and are based on the answers received to the applied questionnaire.

The results of the research presented in this paper can be considered as support for the efficient implementation of projects funded by European funds. We want the potential impact of the research results to make the project beneficiaries aware of the importance of their own control in the implementation of the projects, but also of the importance and support they have gained through the control exercised by the competent institutions and the advantages offered by them.

The scope of control in the implementation and monitoring of European projects is particularly complex and remains particularly challenging, especially as the effectiveness of control can ultimately contribute to the successful implementation of European funded projects, absorption of European funds.

The originality of the paper is the use of applied research in this paper, namely the realization of researches focused on the use of experience accumulated by specialists in the control of the implementation and monitoring of ESF projects. In this context, we insist on the originality of the research tool addressed to the persons involved in the control activity in the monitoring of projects with European funding. From the research we have done, we have not found consistent concerns about the experience gained by the staff involved in monitoring projects funded by European funds. Respondents to the questionnaire carry out their work in contracting, finding and establishing irregularities and checking projects funded under the Sectoral Operational Program Human Resources Development and their experience and

aggregate information should be capitalized in order to improve and increase the absorption rate of European funds nationally. As an element of originality, we also mention the elaboration of an indicative guide on the control of European funds for the 2014-2020 programming period, based on the study carried out in the present paper, the experience of the respondent experts and the author's experience.

The general conclusion that we can formulate at the end of this research is that the control elements of projects funded by European funds are not an abstract component and they can provide the data needed to quantify the notion of performance in the implementation of operational programs, risk measurement and management risks. In order to ensure sound financial management of European funds, it is necessary to apply the control system to the level of those who implement projects financed by European funds, by the project managers as well as by those responsible for the monitoring and management at the operational program level and with the appreciation Performance of parts implementation or the entire operational program. Both research findings and own contributions can therefore be extremely useful to a wide audience, professionals involved in: managing projects funded by European funds (managers, accountants, financial officers, internal auditors); Management of the monitoring and management of the implementation of operational programs (personnel from Intermediate Bodies, Managing Authorities and MDRAPFE); Assessment of the performance of the implementation of operational programs (independent external auditors of the CAFR, external auditors of the Audit Authority). In this respect, we have developed an indicative guide where we identified and described the logical sequence of documents used and the results recorded by each department of the intermediate body / managing authority within the 2014-2020 control system.

The controls carried out during the implementation of the projects establish the vulnerable points of the beneficiaries and thus they can allocate the human / financial resources available to them in order to eliminate the malfunctions during the implementation of the projects and to ensure the efficiency of the performed activity.

The implementation of a project usually opens new directions for the development of the previously unidentified beneficiaries' activities and can become new projects, ensuring the sustainability and continuation of the initial idea.

Own contributions

Romania is now at a crossroads on the European funds' implementation. On the one hand are the lessons learned from the previous financial year and, on the other hand, for the current financial year, the policies assumed as an EU Member State, with relatively generous Community funding, but accompanied by new rules, which must be decipher and adapt them to national norms. This mechanism for financing European funds requires homogeneous rules in their use, in order to avoid the many confusions of the actors involved both in the implementation of the projects and in their monitoring.

We believe that our work, given the proposed research objectives, presents in its own way the answers to the questions formulated at the beginning of the study. Our own contributions to our study can be formulated as follows:

- Highlighting the main present approaches regarding the concept of a mechanism for financing European funds in Romania and their implementation, monitoring and control systems;
- Presentation of the institutional framework of the national system of management and control of European funds;
- Analysis of European funds allocations for Romania compared to the two programming periods 2007-2013 and 2014-2020 respectively;
- Highlighting the main aspects of budgeting and cost forecasting - project eligibility elements;
- Analysis of legislative changes in the field of internal control - parallel OSGG 400/2015 to the provisions of OMFP 946/2005;
- Presentation of concepts of systems of financing indicators at national, program and project level;
- Present the current state of knowledge regarding the notion of control, performance and risk management;
- Highlighting the organization and functioning of control within the institutions managing European funds;
- Analysis of irregularities reported by the Member States to the European Commission in 2016;

- Presentation of the ways of preventing the occurrence of irregularities;
- Control in the implementation and finalization of projects funded by European funds;
- Establishing the types of control exercised within the intermediary bodies in relation to beneficiaries of projects funded by the ESF-SOPHRD;
- Cost-benefit analysis in European funding projects - Cost-effectiveness analysis in the selection of SOPHRD projects;
- Presentation of the indicators used in monitoring and evaluating project implementation in line with EU requirements;
- Presentation of the way in which control is carried out in the implementation of European funds;
- Presentation of anti-fraud control carried out on all OLAF / DLAF / MA SOPHRD / IB SOPHRD levels;
- Analysis of the irregularities identified by Member States / OLAF over the period 2013-2016;
- Analysis of investigations completed by OLAF between 2015-2016;
- Analysis of the main types of irregularities reported at the intermediate body level;
- Presentation of the main types of irregularities / fraud at the level of the SOPHRD Intermediate Body Region for which debt securities were drawn up, the investigation of the violated legislative aspects;
- Sampling of projects related to the typology of irregularities that have debt claims challenged in court for which the courts canceled in whole or in part the debt title issued by the Intermediary Body SOPHRD Center Region;
- SWOT analysis of the functioning of the control system at the level of the SOPHRD Intermediate Body Region Center;
- Stakeholders' perception of project control, including irregularities encountered;
- Design of the questionnaire applied to the experts involved in the contracting, monitoring and control of the projects financed through SOPHRD;
- Analyzing the answers received in the questionnaire, validating / invalidating the formulated hypotheses;
- Proposal and development of the Guideline on the control of European funds for the 2014-2020 programming period.

For the reasons mentioned, we consider our own relevant contributions both at the theoretical knowledge level through critical reporting at the level of the specialized literature and at the level of empirical knowledge through the case studies approached. According to our knowledge, this is the first large-scale research for those involved in the control of European funded projects. From the research we have done, we have not found consistent concerns about the experience gained by the staff involved in monitoring projects funded by European funds. Respondents to the questionnaire carry out their work in contracting, finding and establishing irregularities and checking projects funded under the Sectoral Operational Program Human Resources Development and their accumulated experience and information should be capitalized in order to improve and increase the absorption rate of European funds nationally. Both research findings and own contributions can therefore be extremely useful to a wide audience, professionals involved in: managing projects funded by European funds (managers, accountants, financial officers, internal auditors); Management of the monitoring and management of the implementation of operational programs (personnel from Intermediate Bodies, Managing Authorities and MDRAPFE); The assessment of the performance of the implementation of the operational programs (independent external auditors of the CAFR, external public auditors of the Audit Authority) and other categories of stakeholders interested in this field.

Limits of research

The new dimensions of control in the monitoring and implementation of projects funded by European funds are a complex and complex research theme, where the possibilities of approach are numerous. Under these circumstances, although we consider that the work has achieved most of the proposed objectives, the exhaustive nature of the topic is difficult to assure. In order to validate and extend the research results at the level of all operational programs or all the funds allocated to Romania, given that the study was carried out on an operational program, some inherent limits of the research should be considered.

First of all, for the analyzed sample, it was limited to the projects monitored at the IB SOPHRD Center Region, but the 2007-2015 period was taken into account, and in the case of the irregularities established at the level of the institution for the period 2007-2017. Thus, we

consider that the information obtained is relevant, and the SWOT analysis based on the established sample, which was the basis for the questioning of the questionnaire addressed to the experts working in the intermediary bodies, is also relevant. The questionnaire was applied to the experts working in the 8 development regions in which the POSDRU intermediary bodies are present, and the answer rate obtained by applying the questionnaire made in the research and on the sample constituted by 56.5% can be said That this research is relevant to the field under consideration and that the research findings are valid for analyzing the role of control activity in the implementation and monitoring of projects funded by European funds. The limitations of the method are related to uncertainties about the identity of the respondents, their degree of subjectivism, yet there are certainties about the total population to whom the questionnaire was applied.

Although we can not be sure of the identity of the respondents, it is certain their quality of persons involved in the evaluation, monitoring and control of ESF-funded projects and more, due to the explicit request to complete the questionnaire addressed only to these categories of staff within the intermediary bodies , we consider that the responses were reasonably provided by competent persons and consequently relevant to the study.

The limitations of the method are also related to the fact that the questionnaire was not extended to other stakeholder categories, eg to project beneficiaries and / or other experts from other intermediary bodies that manage other funding programs.

In our opinion, the results obtained from the study of the typology of the irregularities, the frequency of their occurrence, the reasons for their production, highlight on one hand the relevance of the information extracted from this kind of analysis, but on the one hand The other part and its limits. In this regard, we have developed an indicative guide on the control of European funds, addressed to all those interested in this field, with application for the 2014-2020 programming period, which can be improved in future research topics. This guide is intended to be a benchmark, an overview of what European funds control means from the perspective of those charged with monitoring the implementation of these types of funding. This guide can be useful for those who implement projects, who can see the issues they are tracking for those who monitor the project, as well as those who check, monitor the projects, and not omit any important issues at the time of documentary checks. The limits of this guide are related to the possible legislative changes that will occur during the implementation of the

projects carried out during the 2014-2020 period and which may change the approach of the control by those assigned with these tasks.

Future research directions

The conclusions presented in this paper can be taken up with a view to developing future research themes that can prove useful to competent and well-informed audiences, professionals in the field of project management financed by European funds (managers, accountants, financial officers, internal auditors) ; Management of the monitoring and management of the implementation of operational programs (personnel from the Intermediate Bodies, MA and MDRAPFE); Assessment of the performance of the implementation of operational programs (independent external auditors of CAFR, external public auditors within the Audit Authority).

After centralizing and interpreting the answers to the questions outlined in the applied questionnaire and validating the hypotheses of the researches carried out, we must also be aware of the future research directions that this analysis has opened. On the basis of the information and data collected in the framework of the controls carried out by the institutions involved in the monitoring of projects financed by European funds, the directions in which the relevant legislation can be updated and better adapted to the real requirements of the framework for the implementation of the projects with European funding are detached.

As part of the study, we aim to complete and expand the guideline on extrapolation of the theme studied for the 2014-2020 financial year to support those interested.

We also propose to extend the research on how to organize and implement control also at the level of other operational programs, and other authorities and intermediary bodies. In future research, we will also apply a questionnaire to other stakeholder categories, for example project beneficiaries and / or other experts from other intermediary bodies that manage other funding programs.

Although we can conclude that the work is making progress in the chosen field of research, due to the limitations inherent in any scientific research, it fails to fully treat the multiple connotations or hypostases that European funds control undergo in a changing economic and financial environment. By further identifying new approaches in this field,

through the emergence and identification of other dimensions of complex control issues, new reference elements and directions of future research will emerge in this complex field. We believe that our study offers insights into the area under study, adding value to the level of existing knowledge, but the limits of current research and the desire to further deepen this vast field will certainly lead to new themes of study.

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