

MINISTERUL EDUCAȚIEI ȘI CERCETĂRII

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Approved,

For the Rector

Associate Professor PhD Corneliu Andy

Pușcă,

President of the Administration Board



Report concerning the internal audit activity for the year 2020 in the

„Danubius” University of Galați

Chapter I. General Information

1.1. Identification of the institution

The „Danubius” University of Galați was founded in 1992 in accordance with the provisions of the Law 21/1924.

The „Danubius” University of Galați is functioning and was accredited in accordance with the Law 409 of the 20th of June 2002.

The Law 409/2002 states that the „Danubius” University of Galați is a higher education institution, private legal person of public utility, part of the national education system, oriented towards practical and theoretical issues in the fields: *legal sciences, economic sciences, international relations, European studies, communication sciences, education sciences*, organized in accordance with the requirements of the Bologna Process, in compliance with the **National Framework of Qualifications**, performing teaching activities adequate to the demands and dynamic of the labor market, ensures competitive and complex training of the specialists in these fields.

The „Danubius” University functions in accordance with the *UDG Charter, the internal regulations and the Organization and Functioning Regulations* containing provisions regarding the organization and the performance of specific activities. The organizational structure of the institution aims to implement effective management, both at the administrative level, as well as academic and it is included in the university organizational chart.



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1.2. Purpose of the report

The activity report of the internal audit department presents the way in which the internal audit is organized and performed in the "Danubius" University of Galați, headquarters in Galați, 3, Galați Blvd., postal code: 800654.

The purpose of the report is to present the internal audit activity performed by the internal audit structure for the year 2020, according to the missions set by the Audit Plan for the year 2020 in the "Danubius" University of Galați registered at no. 109/R/12.02.2020 approved by the University Rector, presenting the main ascertainments, conclusions and recommendations resulting from the performed activity.

1.3. Report flow

The report is destined both for the university management of the "Danubius" University of Galați as well as for interested parties (External audit, ARACIS, Ministry of Education and Research etc.).

The report is published on the internet page of the university, link <https://www.univ-danubius.ro/documente-oficiale/audit-intern>.

1.4. Reporting period

The period that the internal audit report refers to is the year 2020. The elaboration of the annual report, concerning the internal audit activity, is based on the reports of the audit missions performed during the reporting period.

1.5. Normative and legal basis of the report

The activity of the internal audit department is based on a normative framework adapted to the legal specificities of the entity and the best practices in the field in accordance with the:

- Law no. 672 / 2002 concerning public internal audit;
- Decision no. 1086 / 2013 for the approval of the General norms concerning the public internal audit activity;
- Internal audit charter;
- Code for the ethical conduct of the internal auditor;
- Decision no. 915 / 2017 concerning the modification of the appendix to the Government Decision no. 1.418/2006 for the approval of the External evaluation methodology, of the reference standards and of the list of performance indicators of the Romanian Agency for Ensuring Quality in Higher Education;
- Regulation for the internal audit of the main fields of university activities (RG-11).

- Annual activity plan for the year 2020.

1.6. Communication and transmission of the report

The communication of the internal audit department with the management of the university is both formal (through written documents, reports), as well as informal (through occasional or periodical meetings with the rector, vice-rectors and other members of the management) to discuss aspects connected to the audit activity. The report is communicated to the Rector, in the Senate meeting.

1.7. Organization structure

The internal audit activity in the "Danubius" University of Galați is performed through the Internal Audit Department, in direct subordination to the University Rector. The internal audit department was set-up starting on the 14.04.2011 based on the Senate Decision no. 18/14.04.2011. The activity sphere of the internal audit contains all structural entities of the university and all the activities performed in the university. The department contains one execution position.

The coordination of the audit structure is ensured starting with 01.10.2019 based on the assignment decision no. 676/16.09.2019, as employee with the individual labor contract, by Mrs. Boza Tanța – internal auditor with the following contact info:

-Phone: 0372 361 240;

-Email: auditintern@univ-danubius.ro

1.8. Application of the internal auditor ethical code

Becoming aware of the role and purpose of the internal audit department of the university is achieved through the internal audit charter, in which the objectives of the internal audit are mentioned, as well as the statute, the principles that apply to the internal audit department and to the internal auditor, the rights and obligations of the audited structure and of the internal auditor. In performing its activity, the staff of the internal audit department has the purpose of compliance with the ethical code of the internal auditor, no cases of non-compliance with the norms of ethical conduct have been reported.

The main documents are published of the internal website of the university, Appendix I.13 at the address: https://drive.google.com/drive/folders/1SHDu5uulCWAh7IkT8dbK746V8WoLz_4c

1.9. Objectivity of the internal auditor

The internal auditor has declared his independence at the beginning of each internal audit mission through the elaboration and signature of a Declaration of Independence. In 2020 the internal auditor that performed the internal audit missions was not in a state of incompatibility/conflict of interests.



Chapter II. Organization and performance of the internal audit activity

2.1. Mission and vision of the internal audit activity

The purpose of the internal audit mission is to evaluate the degree of conformity of the audited activity regarding the compliance with legal provisions, economicity, efficacy, to add value by formulating recommendations and, in the case of identifying some irregularities, to suggest corrections.

To perform the activity of internal audit for the year 2020, the internal audit department has set its vision that, in essence, can be summed up as follows:

- ✓ Compliance with normative and legislative documents that regulate internal audit activity;
- ✓ Analysis if the risks of operational processes performed in the University, for the purpose of identifying the vulnerable fields of auditing;
- ✓ Elaborating fact internal audit reports with clear, relevant and feasibility recommendations.

In fulfilling the mission of adding value to university activities I was guided by certain convictions and values and I was committed to the highest degree of:

- ✓ Correctness and integrity;
- ✓ Independence and objectivity;
- ✓ Professional competence and ethical conduct.

2.2. Main audit techniques and instruments used

To fulfill the internal public audit mission objectives, internal public audit techniques and instruments have been used, provided by the G.D. no. 1086/2013 for the approval of the methodological norms of application of the Law no. 672/2002, with all subsequent additions and amendments, as follows:

a) Internal audit techniques:

- Verification, in view of ensuring compliance with legal provisions, as well as internal controls efficiency;
- Analysis, in view of identifying the elements that founded the performance of some operations;
- Interviewing the persons involved, to know the organization of the audited structure and identifying some dysfunctions as well as their real causes.

2.3. Presentation of the internal audit activity for the year 2020

The selection of the internal audit mission in order to include them in the internal audit plan for the year 2020 was made according to the following elements:

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- Evaluating the risk associated to different structures, processes, activities;
- Periodical auditing;
- audit types (regularity, evaluation);
- available audit resources (auditors, time);

In the structure of the audit plan for the year 2020 3 missions were included, as follows:

1. Auditing cashier's office operations;
2. Auditing the evaluation of the teaching staff of the Law Faculty;
3. Auditing the structure and presentation of the bachelor study programs: Informatics in the Faculty of Applied Sciences.

In the year 2020 the internal auditor was involved in the activity of the commission for internal audit, the field of teaching activities, precisely the verification of the legality of the elaboration of learning plans and the job title list for the university year 2020-2021 for all faculties in the Danubius University. At the same time, the annual plan reserved time for ad-hoc audits that are performed through exceptional missions, directly ordered by the rector of the university during the year. No ad-hoc audits have been performed during the year 2020.

2.4. Human resources – professional training

During the year 2020 the audit structure performed its activities through the department in accordance with the university organization chart, including 1 (one) position of internal auditor with execution tasks.

The internal auditor has bachelor university education in the economic field, accounting expert, active member of CECCAR, Galați.

During this year, the internal auditor participated in different specialty courses. The professional training of the auditor was individual, significantly focused on the legislation that applies to the audited fields.

During the 27th and the 31st of July 2020 the internal auditor participated in the course „Public Purchasing Expert” organized by the Training Center APSAP Bucharest.

During the 17th and the 18th of September 2020 the internal auditor participated in the course *Quality management system audit* organized by VIO – MAR PREST SRL.

The internal auditor participated in all professional training courses organized by CECCAR Galați, in the National Program for Continuous Professional Development (Taxation, Accounting, Audit, and Evaluation) as follows:

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- Legal updates. New regulations starting with the 1st of January 2020 (09.01.2020);
- Working meeting with representatives of DGRFP Galați, dedicated for the presentation of legal updates in the taxation field (30th of January 2020);
- Legal updates. Best practices and measures in the context of the SARS-CoV-2 pandemics crisis”(14th of May 2020);
- Legal updates. Support measures for the business environment in the current context. Back to normal (08th of June 2020);
- Impact of the covid 19 pandemics on accounting: adapted treatments, questions and answers (17th of June 2020);
- Financial Management course. Alternative business financing sources and business evaluation. Solutions in the context of the current crisis (29.10.2020);
- Accounting. Financial instruments – useful alternatives for risk management course (06.11.2020).

He also participated to the Multiplication event *”Consolidating education through innovation and sustainable development objectives (ODD)”*, organized by Eurotraining Solution SRL and the University Politehnica Bucharest, event organized and hosted by Eurotraining Solution in the project Erasmus + of the European Union, contract number 2019-1-RO01-KA203-063059, with the title „Stepping-up and promoting Education & Innovation toward Sustainable Development Goals (SDGs) through Educational Laboratory for Accelerating civic Skills and sustainable Businesses – EduLab4Future” that took place on the 16.12.2020.

Professional training refers to improving professional know-how in the field, existing abilities, accumulating new work techniques, professional transfer of novelty elements determined by the changing of legislation.

Chapter III. Accomplishments

The internal audit annual plan for the year 2020, registered at no.109/R/12.02.2020, approved by the Rector of the „Danubius” University of Galați, includes three regular audit missions. The audit missions planned in the year 2020 have been 100% achieved. The periodicity of auditing, at least every 3 years has been complied with.

Analyzed documents:

- Organization and functioning regulations of the UDG (RG-21);
- Job descriptions;
- Work procedures in the audited departments;
- UDG organization chart;

- Specific legislation of the audit structure;
- Inventory of patrimony of 2019;
- Other documents specific to the audit structures.

Main ascertainments and recommendations of the missions performed in the year 2020

1. Auditing cashiers' office operations – Audited field financial-accounting

Audited period: 01 January 2019 – 31 December 2019

The objectives of the internal audit mission concerning the performance of cash operations in the UDG set through the internal audit annual plan for the year 2020 have been the following:

- a. Organization, management and functioning of the activity of cashing and cash payments through the cashier's office in the UDG;
- b. Elaboration of cash registers, registering and accounting of cash operations;
- c. Organization of the system of data reporting to the management;
- d. Organization and performance of the institution's own preemptive financial control;
- e. UMS data basis (university taxes and financial obligations of students);
- f. Organization and performance of archiving cash registers and of justifying documents that are the objects of collections and payments.

Verifications have been made based on the following legal and internal regulations:

- Law no. 333/2003 for guarding objectives, goods, values and protection of persons;
- Law no.70/2015 for the enforcement of financial discipline concerning of collections operations and cash payments;
- Regulation of cash operations of socialist units of 01.08.1976 approved by the Decree no.209/1976;
- Law no.22/1969 for employing warehouse keepers, creating warranties and responsibility related to the management of the goods of economic agents, authorities and public institutions;
- OMFP 2634/2015 – concerning financial and accounting documents;
- OMFP 3103/2017 – concerning the approval of accounting regulations for legal persons with no patrimonial purpose;
- Law 227/2015 – concerning the Fiscal Code, with all subsequent additions and amendments;
- Organization chart of the financial and accounting department;



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- ☒ Regulation for the organization and functioning of the financial and accounting department in UDG;
- ☒ Job descriptions;
- ☒ Written procedures – Accounting policies handbook describing activities performed during the department;

The auditing activity stemmed from ensuring the adequate organizational framework for the performance of this activity and materialized in the elaboration of the Report project no. 1, of the ascertainties notes, through which a series of irregularities detailed in the report through examples have been identified, through sampling and for which recommendations and measures have been proposed.

In the following, I present the main ascertainties, causes, consequences that occurred and that may occur in the following period, as well as recommendations made in order to correct the mentioned malfunctions.

a. Organization, management and functioning of the activity of cashing-in and cash payments through the cashier's office in UDG

Ascertainments:

Analyzing the organization and functioning regulations of UDG RG-21, the UDG organization chart, Financial-accounting department organization and functioning regulations RG-03, Operational procedure of cashing-in students'/master students' taxes PO-01, DIDFR organization and functioning regulations RG-20, operational procedure concerning the usage of the program UMS PO-30 and job descriptions, in this organization the cashing-in activity is performed by 1 (one) cashier at the address Galați, 3, Galați Blvd., (central cashier) and by the coordinators of enrollment centers in the following cities: Bacău, Focșani, Brăila, Tecuci, Bârlad, Onești, Roman și Botoșani.

The cashing-in activity is performed in safety conditions, in compliance with the legal provisions concerning the insurance of valuables through mechanical and physical means of protection and alarming systems against break-in in safekeeping areas (video cameras, alarming systems, closed boxes, metal cabinets, safes).

Provisions of the *Law no. 333/2003 regarding the guarding of objectives, goods, values and protection of persons with its methodological norms of application* have been complied with.

No cash guarantees have been constituted for the cashier and the persons authorized to make cashing-in and cash payments in UDG. According to the law, they are keepers of financial means and other values. Also, they have no criminal record.



Cashing-in and cash payments operations have a significant weight in the total of financial and accounting operations performed by the institution.

The following taxes are applicable in the UDG, grouped into two categories:

- a) Tuition taxes;
- b) Other taxes (enrollment tax, bachelor exam tax, dissertation exam tax, diploma issuing tax, credit tax etc).

During 01.01.2019 – 31.12.2019 the receipts coming from tuition taxes mentioned above have been cashed-in in a percentage of 77, 53% through the cashier offices in the UDG.

The attributions and the obligations of the persons in charge with the activities of cashing-in and cash payments are mentioned in the job descriptions, in the Financial-accounting department organization and functioning regulations RG-03 and in the Operational procedure of cashing-in students/master students taxes PO-01.

There is correlation between the provisions of the procedures and the responsibilities set in the job description.

Recommendations:

- Consider compliance with the best practices in the field referring to legislation, precisely the provisions of the *Regulations for cashier operations of socialist units of 01.08.1976 approved through the Decree no.209/1976* and the provisions of the *Law no.22/1969 for employing warehouse keepers, creating warranties and responsibility related to the management of the goods of economic agents, authorities and public institutions*;
- Process outline of all the significant processes and activities in the financial-accounting department: the activity concerning the flow of financial and accounting documents, the activity of organization and functioning of the cashier office, the activity regarding the performance of cashing-in operations and cash payments through the university's cashier office and disseminated to the staff involved.
The correct and good will application of the procedure helps the employee prove the fact that he cannot be guilty of any incorrect operation, it represents evidence for third parties concerning the adequate fulfillment of tasks.

b. Elaboration of cash registers, registering and accounting of cash operations

Organization and follow-up of the operative register of documents with a special regime

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Ascertainments:

UDG uses two types of receipts, as follows:

- Electronic receipts edited with the aid of computing technology (UMS program);
- Handwritten receipts, receipt book, being in series and numbered by the delivering company.

At the time of audit mission in the organization the internal decision no. 1a/FC/03.01.2019 is issued regarding: numbering typified financial and accounting documents with a special regime for the financial year 2019, and the naming of the person in charge with allotting and managing the numbers of typified financial and accounting documents with a special regime.

For the analysis of the technical-operative register we checked the usage method of the special regime document "*Stock card of special regime forms*", used to keep track of the purchased receipt books, consumed, returned and archived according to legal provisions.

At UDG "*Stock card of special regime forms*" are elaborated to keep track of receipt books for enrollment centers in the following cities: Bacău, Focșani, Brăila, Tecuci, Bârlad, Onești, Roman and Botoșani. Also, the stock cards are accompanied by official report of hand over- take over with the series of the receipt book, the name and surname of the persons that take over and that hand over, the date of the elaboration.

The absence of the "*Stock card of special regime forms*" to keep track of the receipt books at the main cashier office in Galați, both for the acquisition of forms as well as for their exit, was ascertained.

In the "*Stock card of special regime forms*" to keep track of the receipt books, it was ascertained that the inventory by the commission in charge with the organization and performance of the inventory of elements such as assets, debts and own capitals in the UDG for the financial year 2019 was missing. Thus, the provisions of the OMFP no. 2861/2009 for the approval of Norms concerning the organization and the performance of the of the inventory of elements such as assets, debts and own capitals and the attributions in the job description, in internal decisions, have not been complied with as well as the provisions of the OMFP 2634/2015 – regarding financial and accounting documents.

Recommendations:

-Elaboration of an operational procedure regarding the registering of the numbered internal regime forms and of the series of the special regime forms;



-Upon the occasion of the inventory of the patrimony, the entity must ensure the usage of the procedure of inventory of the commission on all the fields.

Elaborating cash books, registering and accounting of cash operations for each cashier center

Ascertainments:

To collect study taxes, retakes, other taxes for students in the UDG the procedure is as follows:

- The administration board sets the amount of the taxes for students/faculty, the type of tax and the currency, for that university year and issues a decision in this sense to inform the interested departments and persons;
- The collection of taxes, retakes, other taxes etc. is made through the students' registry software based on the CNP and a receipt is issued in electronic format electronic with the signature of the cashier in Galați cashier office or of the person designated through the job description to perform operations of collection and cash, more precisely the employees in the enrollment centers from Bacău, Focșani, Brăila, Tecuci, Bârlad, Onești, Roman and Botoșani;
- Each person who makes collection operations in the UMS has a username and a password;
- For the taxes that are not included in the UMS software a handwritten receipt is issued;
- Receipts issued both electronically as well as those that are handwritten are issued in two copies.

The destination of the receipts is as follows:

- copy 1 (original) remains with the depositor;
- copy 2 is archived, being used as verification document for the operations performed in the cash book.

The reimbursement of payments was made in the following categories of expenses:

- transport expenses for employees to and from the work place to their homes;
- protocol expenses;
- material expenses, inventory objects, fixed assets;
- salary rights;
- services;
- fuel expenses;
- treasury imprest;
- supplier payments.

Each center has an array of numbers for the electronically issued receipts, set by the management through an internal decision at the beginning of each financial year.



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Payments are made based on documents approved for preemptive financial control and approved by the competent parties. Payment documents (payment orders, travel orders, title lists etc.), signed and approved are handed over to the cashier from the financial and accounting department, checking the existence, validity and authenticity of signatures.

Cash books are elaborated on a daily basis, both handwritten as well as electronically. At the end of the collection schedule, each cashier and person designated to make cash collections and payments in UDG prints the central report from the students' registry software, classified by type of tax and faculties, noted in the cash book and then attached to the cash book as justifying document. Each cashier totalizes his collections, makes the monetary and checks the cash balance.

The daily maximum threshold of payments of 5.000 lei/person was complied with, but not more than a total of 10.000 lei/day according to the Law no. 70/2015 for the enforcement of financial discipline concerning cash collections and payments operations in all cashier offices.

Aspects that require improvement and for which recommendations are made:

- ✓ Implementation of internal management control standards through adequate compliance with control standards Standard 2 - Attributions, positions, tasks, Standard 9 - Procedures, Standard 10 - Supervision, Standard 13 – Document management. I recommend as legislation and best practices the Order no. 600/2018 for the approval of the public entities' internal management control code;
- ✓ Regular verification of justifying documents that are the basis of entries in cash books by practicing preemptive financial control;
- ✓ Compliance with the attributions set by the Appendix to the job description of the persons in charge with issuing and registering documents and the accounting registration of collections and payments operations;
- ✓ Compliance with and full knowledge of the accounting policies handbook of UDG and of the legislation in the field regarding the financial activity of entities;
- ✓ Continuous professional training of the staff;
- ✓ Implementing some actions/control instruments necessary for the performance of activities in conditions of economicity, efficiency and effectiveness;
- ✓ Monitoring activities with financial impact.

c. Organizing the data reporting system to the management

Ascertainments:

There has been a communication system between the financial and accounting department and the persons in charge with the enrollment centers. This was made through email and by phone by the person in charge with registering the documents in the accounting system and by the chief accountant.

Recommendations:

- regular training sessions through the promotion of responsibilities concerning the attributions of the persons in charge;
- regular communication of the ethical code of the university employees.

d. Organizing and performing internal preemptive financial control

Ascertainments:

In this institution, the responsibility of exerting the preemptive financial control is set as an attribution in the job description of the chief accountant of the UDG.

Irregularities have been ascertained concerning:

- ☒ Not filling in documents in strict accordance with its sections;
- ☒ Lack of existence of all the signatures of authorized persons in the specialty departments;
 - Lack of justifying documents;

Recommendations:

Elaborating a procedure for exerting preemptive financial control that clearly sets all the operations in the institution submitted to preemptive financial control, the departments, persons and attributions of each person with the right to exert financial control.

The aimed objectives are: compliance with legal provisions and internal decisions, protecting one's funds against waste, abuse or fraud.

e. UMS databases (university taxes and financial obligations of students)

Ascertainments:

The integrated system University Management Sistem, through its financial module, ensure for the institution the issuing of tax collection receipts in electronic format electronic, the management and elaboration of financial reports at the student level, specialization level, for each period, reports that are the basis for the entries in the cash book.

The program has some gaps concerning the issuing of electronic format receipts by not warning about their doubling.

The software authenticates and issues receipts by usernames that are no longer employees of our institution. For example: enrollment centers in Botoșani and Bacău.

The UMS databases, through its financial module, is one of the main elements of the **cash-flow prognosis for certain periods**, to ensure balance in the entity's treasury, to elaborate the income and expenditure budget, that is why it is important to have clear information concerning **available resources**.

Recommendation:

Identification of all the issues related to the usage of the UMS software and their communication to the service provider that supplies the maintenance of the software, in order to avoid dysfunctionalities when documents are elaborated.

e. Organization and performance of the activity of archiving cash books and justifying documents that are the object of collections and payments

Ascertainments:

The archiving of financial and accounting documents is mentioned in the job descriptions of the staff in the financial and accounting department as the attribution of *archiving accounting documents (files, ring-binders)*.

The institution has enough and adequate space for archives.

In UDG accounting is performed with the aid of the SAGA software, financial and accounting documents are kept on technical supports (cloud, daily saves on Desktop units), for the duration indicated by the legislation in force, they can be printed at any moment, depending on the necessities of the institution or upon the request of the control institutions.

From the analysis of the way in which financial and accounting documents are kept on paper, the documents are kept separately in the room Building C and after some time they are handed over to the archive department organized in the UDG.

Recommendations:

Elaborating an internal procedure for archiving financial and accounting documents or for keeping documents during the year in accordance with the Order of the Minister of Public Finance no. 2.634/2015 regarding financial and accounting documents.

Naming a person in charge with archiving financial and accounting documents.

Granting more attention to archiving and keeping documents during the year, by doing things such as:

Organizing the cash book:

- The pages of the cash book are placed in chronological order;



- The justifying documents are placed after each page;
- For smaller dimension justifying documents, we recommend their sticking on A4 sheets of paper;
- Archiving documents in ring-binders.

2. Auditing the evaluation of the teaching staff from the Law Faculty for the university year 2018-2019

The objectives of the internal audit mission concerning the audit of the evaluation of the teaching staff in the Law Faculty have been the following:

1. Compliance with the regular evaluation procedures of the quality of the teaching staff;
2. Using the results of the evaluation.

Verifications have been made based on legal provisions as well as on internal provisions that apply to the field, as follows:

- Methodology for the evaluation of the performances of the teaching and research staff ACD-07;
- Annual evaluation of the teaching staff by the department manager ACD-09;
- Peer evaluation of the teaching staff ACD-10;
- Self-evaluation procedure of the teaching staff ACD-11;
- Evaluation of the teaching staff by the students ACD-12;
- The decision no. 915 / 2017 for the modification of the appendix to the Government Decision no.1.418 / 2006 for the approval of the Methodology of external evaluation, of the standards, reference standards and of the list of performance indicators of the Romanian Agency for Quality Assurance in Higher Education;

The auditing activity started from ensuring the adequate framework of this activity and materialized in the elaboration of the project report no. 2, aspects described in the report by examples for which recommendations and measures have been included.

In the following, I present the main ascertainties, the causes, the consequences that happened or that may appear in the near future, as well as the recommendations given in order to correct the discovered dysfunctions.

The evaluation of the teaching staff in the Law Faculty is organized, each year, in 4 forms: self-evaluation, evaluation by the students, peer evaluation and evaluation by the department manager.



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The teaching staff makes a self-evaluation and is evaluated each year by the department manager for all the staff under his supervision.

The centralization of results is statistically analyzed by a commission whose president is the dean of the faculty.

In peer evaluation, each professor of the Law Faculty was evaluated according to the academic procedure *Peer evaluation of the teaching staff* by filling in the form Peer evaluation sheet.

The results have been included in the final report of the evaluation of teaching activity by the peers. 21 reports have been presented, of which 95,24% of the professors obtained the mark VERY GOOD and 4,76% obtained the mark GOOD.

Evaluation of the teaching staff by the students:

The evaluation of the teaching staff by the students has the purpose of involving students in the improvement of education. The evaluation was performed for each professor and each discipline, each semester, both for the course activity, as well as for the application activity.

The evaluation by the students was made *online on the Danubius Online platform* based on the *Evaluation questionnaire for the teaching activity by the students*, the results being statistically analyzed by the BDCM.

According to the results of the evaluation and of the presented reports, 100% obtained the mark VERY GOOD.

Ascertainments:

- All tenured teaching staff that are on the title list of the university have been submitted to the evaluation process in the university year 2018 - 2019;
- The self-evaluation sheets do not have attached the proofs that certify the information in the form in accordance with the Methodology of evaluation of teaching and research performances of the teaching staff and with the Self-evaluation procedure of the teaching staff.

Recommendations:

- Using the results of the evaluation of the teaching staff as it is provided in the Methodology of evaluation of teaching and research performances of the teaching staff;



- The connection between the **result of the evaluation** of the teaching staff from the perspective of *points obtained* and of the *mark granted* and the **payment/reward method** can be obtained by setting a salary chart, as public universities do;
- Intensification of the activity of scientific research of the teaching staff in all its elements.

3. Audit of the structure and presentation of the bachelor study program: Informatics, in the Faculty of Applied Science

The objectives of the internal audit mission concerning the audit of the structure and presentation of the bachelor study program: Informatics, in the Faculty of Applied Science have been the following:

- a. Reality and legality of the elaboration of the curriculum plans for the study cycle 2021-2023;
- b. Compliance and legality of the elaboration of the title list for the university year 2020-2021;
- c. Compliance with the legal framework concerning the structure and the content of the subject outlines for the university year 2020-2021.

The audit activity started from ensuring the adequate framework for the performance of this activity and was materialized in the elaboration of the project report no. 3, of the ascertainment notes, through which a series of material errors have been identified, through sampling, detailed in the report through examples for which recommendations and measures have been suggested in the report.

In the following, I present the main ascertainments, causes, consequences produced or that may appear in the near future, as well as the recommendations made in order to correct the identified dysfunctionalities.

The verifications have been made based on legal and internal provisions that apply to the field, as follows:

- Decision no. 915 / 2017 for the modification of the appendix to the to the Government Decision no. 1.418/2006 for the approval of the External evaluation methodology, of the reference standards and of the list of performance indicators of the Romanian Agency for Ensuring Quality in Higher Education;



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- The Law of National Education no. 1 / 2011 republished, with all subsequent additions and amendments;
- Specific standards for the external evaluation of the academic quality of bachelor and master study program for the specialty commission no. 1 Exact sciences and Natural sciences – bachelor field Informatics.
- Academic operational procedure for the elaboration of curriculum plans in the „Danubius” University of Galați ACD -22- Ed.1/18.04.2019;
- Regulation for the elaboration of title list for the teaching staff RG-32-Ed.2/25.04.2016.

a. Reality and legality of elaborating the curriculum plans

The Faculty of Applied Science, bachelor field Informatics, received the temporary functioning authorization approval according to the Decision of the ARACIS Council in the meeting of 31.10.2019. The first schooling year is the university year 2020-2021.

Ascertainments:

The curriculum plans for the study program in the Faculty of Applied Science, bachelor field Informatics, contains the fundamental subjects in the field, both for specialization, as well as complementary (2020 – 2023). These are, in turn, grouped into compulsory subjects, optional subjects and elective subjects. The subjects in the curriculum plan are expressed in ECTS credits.

Curriculum plans are elaborated according to the requirements of the Aracis standards in the following sense:

- ☐ They are in compliance with the structures for each type of subject, according the subject list in the standard;
- Professional and transversal competencies are clearly and precisely defined and delimited;
- The qualifications set in the curriculum plan are in accordance with the national framework of qualifications, and with similar qualifications offered at the European level;
- Compatibility with similar plans and study program from European Union countries is ensured;
- Compatibility at a national level is ensured by consulting the set subject list;
- ☐ The academic year contains two periods of teaching activities, 14 weeks, activity hours 22–28 hours/week, 30 credits per semester for compulsory and optional subjects;
- They contain specialty compulsory internship periods and the internship from the last semester of preparation of the bachelor paper according to the requirements of the ARACIS;
- ☐ Evaluation methods for the performance of students are set as exams (50% of the verification forms), seminars and verification exam.



During the audit mission a few errors have been ascertained related to the shortened codification in the subject category, mistakes have been made in totalizing/centralizing the credit numbers in some subjects, for example Specialty internship year II, software engineering year III.

The academic operational procedure for the elaboration of the curriculum plan in the „Danubius” University of Galați ACD -22- Ed.1/18.04.2019, **pt. 6.1. Used forms** does not contain as appendix the format of the curriculum plans for the Faculty of Applied Science, bachelor field Informatics, IF.

The curriculum plans for the university year 2020-2021 in the Faculty of Applied Science, bachelor field Informatics are not uploaded on the university website <https://www.univ-danubius.ro>.

Thus, the **criteria S.C.7.1. Public information** in the External evaluation methodology, of the reference standards and of the list of performance indicators of the Romanian Agency for Ensuring Quality in Higher Education was not complied with.

The curriculum plans are in accordance with the mission of the university.

Recommendation: study the **criteria S.C.7.1. Public information** in the External evaluation methodology, set a person in charge with posting all the information on the university website and update public information in the module dedicated to the Faculty of Informatics.

b. Compliance and legality of elaborating the title lists

The format of the title lists presented to the audit department was elaborated on an internally designed structure. The University agrees on one format for all title lists of all the departments. During the mission, other title lists on that one format have been elaborated.

This aspect was due to the fact that the type form Appendix for the format of title lists for the UDG in the Regulation concerning the elaboration of title lists of the teaching staff RG-32-Ed.2/25.04.2016 was missing.

The title list contains the list of positions in the Informatics Department in the following order: department manager, associate professor and lecturer, thus in compliance with the provisions of art. 4 of the Regulation concerning the elaboration of title lists of the teaching staff RG-32-Ed.2/25.04.2016.

All the courses are taught by associate professors or university lecturers with a PhD.

The title lists are not signed by the structures mentioned at art.3 of RG-32. There is no signature of the chief accountant of the UDG.

All the subjects in the curriculum plan are mentioned in the title list.



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Recommendation:

Approval of the title list by the human resources department manager of the UDG.

Review of the Regulation for the elaboration of the title lists for the teaching staff (RG-32-Ed.2/25.04.2016) and filling-in the Appendix for the format of title lists.

c. Compliance with the legal framework and content of the subject outlines

In the UDG there is no procedure for the fill-in/elaboration of the subject outline.

By verifying the subject outlines for the first year of study, the audit department concluded upon the following:

- The subject outlines present general information concerning the higher education institution, the type of the program, the field and the study cycle, information regarding the accredited subject in the study program, information on the total and individual intellectual effort quantified by the teaching staff for the weekly education process and during the entire semester, the preconditions for enrollment for that subject, the necessary conditions for the good performance of the education process, the competencies that the subject will form, the clear statement of the content to be taught for that subject, the used methods for teaching-learning, the used bibliography, the mention of the methods through which the tenured course and/or seminar teaching staff have corroborated the expectations of the epistemic community, the professional associations and the representative employers in the field of the study program and for the evaluation process.

- The subject outlines for the university year 2020-2021 of the Faculty of Applied Science, bachelor field Informatics are not uploaded on the university website <https://www.univ-danubius.ro>. Thus, the **criteria S.C.7.1. Public information** in the External evaluation methodology, of the reference standards and of the list of performance indicators of the Romanian Agency for Ensuring Quality in Higher Education was not complied with.

For some subject it is necessary to update the method of student evaluation in accordance with HS 190/11.09.2020.

Recommendation:

We recommend the revision of the subject outlines in accordance with the elaboration criteria and in accordance with the curriculum plans.



Elaboration of a procedure/fill-in guide/elaboration of the subject outline in the UDG.

Chapter IV. CONCLUSIONS

The conclusions of the auditor are elaborated based on the ascertainments made, being founded. The conclusions of the internal audit report include the internal auditor's opinion in reference to the evaluation of the degree of compliance with the legal provisions and the procedural framework.

Evaluation of the *degree of compliance* with the legal provisions and the procedural framework for the three performed missions:

High degree of compliance	The legal provisions are complied with.
Average degree of compliance	The legal, procedural and best practice provisions are applied partially and/or are not elaborated in full compliance with the procedures necessary for the effective activity of the audited structure.
Low degree of compliance	The legal, procedural and best practice provisions are not applied and/or no procedures necessary for the effective activity of the audited structure are elaborated.

Budget restrictions did not allow the filling-in of the positions for the internal audit department, the management of the university being preoccupied to ensure the best conditions for the performance of the internal audit activity, in accordance with the legal provisions in force. There is also interest for the implementation of the recommendations, so that the audit missions improve the management process of the university.

For a better performance of the activity in the internal audit department we suggest regular participation in different training course on all fields of activity in the UDG, work meetings with auditors from similar higher education institutions.

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This internal audit report was elaborated in two copies, of which one was handed to the Rector of the „Danubius” University, and one copy will be archived in the permanent file kept by the Internal audit department.

Internal auditor,

Boza Tanța