Public internal audit in Romania during COVID-19 pandemic

SUMMARY

Analysis, good practice and advice for public internal audit in Romania, during and post-pandemic

Presenting the poll results *"The effects of the state of emergency on the internal public audit function in Romania"*

CHUPIA ROMANIA

Mioara Diaconescu – director
Dragos Catalin Niculae, CRMA – head of unit SERAM
Ion Croitoru – head of office SMG

- Bucharest, may 2020 -

What's a pandemic?

The word "pandemic" comes from the Greek words *"pan"* meaning *"everything"* and *"demo"* meaning *"people"*. A pandemic is an epidemic spread over a large geographical area. The world has known pandemics, such as smallpox and tuberculosis. One of the most devastating pandemics was the Black Death plague that killed about 25 million people in the 14th century.

Other notable pandemics have been the Spanish flu pandemic of 1918, which is estimated to have killed 50–100 million people, the HIV / AIDS pandemic of the 1980s, the severe acute respiratory syndrome (SARS) in 2003 and the swine flu pandemic (H1N1) of 2009.

In the period 2019–2020, the coronavirus outbreak (COVID-19) is the most recent pandemic and its impact is more severe than other pandemics, as people around the world, economies and communications are more connected than ever.[1]

Public internal audit during pandemic

No one was prepared for the pandemic. The internal audit activity in public institutions during of a pandemic cannot be stopped or suspended. The internal public audit must adapt to the new situation, to assume a proactive role.

Thus, the internal public audit must focus on its basic role, that of providing assurance services and especially management advice, which is now working in a crisis regime. The public internal audit must be visible and involved.

In the context of the pandemic, the activity of public internal audit structures is influenced by the measures taken by public authorities: social distancing, travel limitation, teleworking[2] acquires new values, more and more people resort to rest leave in the context of the pandemic (thus avoiding possible technical unemployment) , limiting meetings and access to various public institutions, etc.

The internal audit structure must adapt to these realities and plan and execute its internal audit activity (formal and informal assurance and advisory missions, as well as other required management activities).

Moreover, during this period the auditor should not be perceived as a "controller" and through his actions he will have to be with management and auditee and helping them.

The pandemic should be an excellent opportunity for an auditor to put all the knowledge and experience he/she has in the service of management.

How the pandemic affected the internal public audit activity in Romania

In the context presented, UCAAPI aimed to assess the impact of the state of emergency, declared as a result of the COVID-19 pandemic, on the functioning of the internal public audit. For this, a survey was developed that includes 10 questions and aims to collect information.

UCAAPI randomly selected a number of 100 leaders of the functional internal public audit structures, who will be respondents in the survey.

The randomly selected sample has a composition that considers the structure of public entities at the level of which public internal audit structures operate, as can be seen from the table below.

---

[1] *"Factsheet: Internal Audit and Pandemics"* – ©*2020 Institute of Internal Auditors Australia, www.iia.org.au*
[2] *Law no. 81/2018 regarding the telework activity*

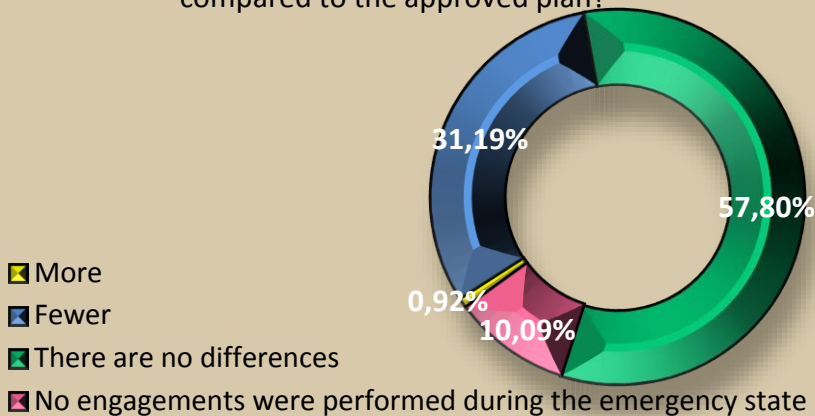| Public institution typology	Public institutiond where internal audit is functional (dec. 2019)		Number of institutions included in the sample
	N°	% of the public intstitutions where internal audit is functional	
Ministries	25	3,89%	4
Autonomous Administrative Authorities	36	5,60%	7
Associative Structures	53	8,24%	8
County Councils	38	5,91%	6
Municipalities	101	15,71%	15
Sectors (Bucharest Administrative Units)	6	0,93%	1
Cities	152	23,64%	24
Communes	224	34,84%	35
TOTAL	**643**		**100**

The survey was launched on 30.04.2020 and the respondents had one week to submit their answers, the survey ending on Friday, 08.05.2020 at 23:00. The responses were collected through specific survey tools (www.surveymonkey.com) (by invitation for the 100 respondents in the sample), as well as on a voluntary basis, with UCAAPI publishing the survey on its website.

By the end of the survey, a total of 109 responses had been collected: 77 sample responses and 32 volunteer responses. The results of the survey are presented below.

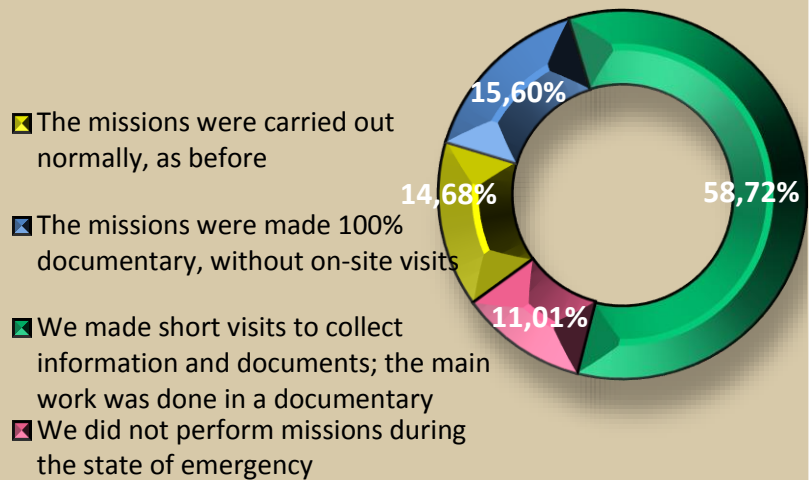Over 84% of the answers came from the local public administration

Q1: What type of public administration does your entity fall into?

84,40%

15,60%

◼ Central Public Administration
◼ Local Public Administration
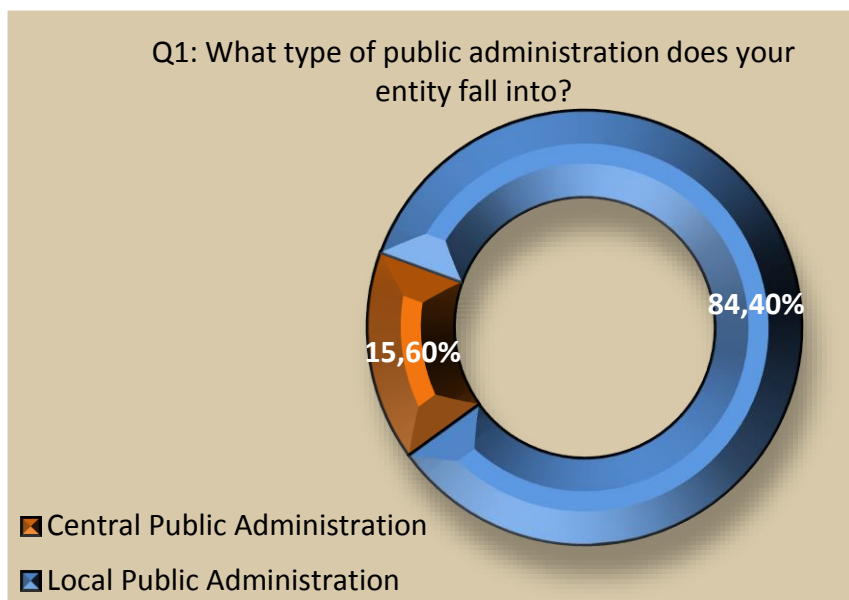
Q2: During the state of emergency, do you perform more or fewer internal audit missions compared to the approved plan?

31,19%

57,80%

0,92%

10,09%

- ◪ More
- ◪ Fewer
- ◪ There are no differences
- ◪ No engagements were performed during the emergency state

About 58% of the internal audit structures performed the audit missions from the 2020 approved internal audit plan. One third of the respondents performed fewer missions. Only 1% of the internal audit structures performed more missions during the state of emergency.

More than 74% of internal audit structures carried out internal audit missions normally or with short on-site visits. Also, about 16% of the audit structures performed the missions without a site visit.

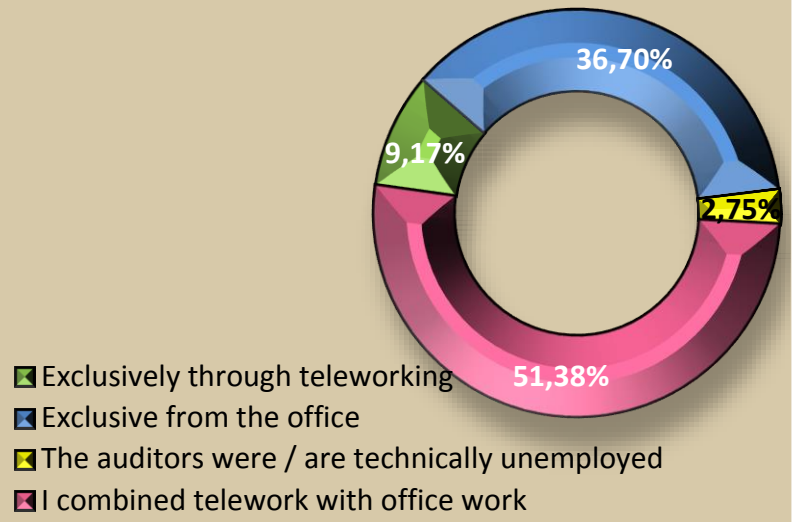## Q3: In the context of the state of emergency, how do you perform internal audit missions?

15,60%

14,68%

58,72%

11,01%

- ◪ The missions were carried out normally, as before
- ◪ The missions were made 100% documentary, without on-site visits
- ◪ We made short visits to collect information and documents; the main work was done in a documentary
- ◪ We did not perform missions during the state of emergency

Q4: During the emergency, do you use the approved internal audit plan or have you developed an activity plan tailored to the situation?

76,15%

23,85%

- ◪ I used the approved audit plan
- ◪ I have developed an activity plan adapted to the situation
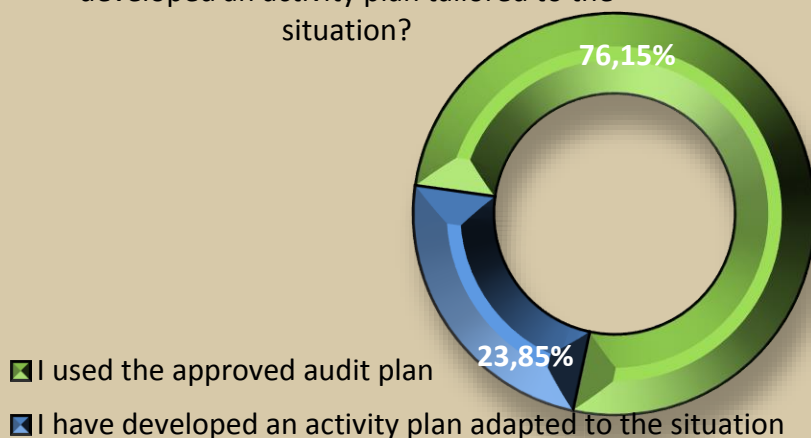
The auditors focused on the implementation of the approved plan, but problems arose: extended deadlines, limited availability of auditees. For these reasons, many respondents mentioned that an adjustment of the annual plan will be needed.

Q5: How do the internal auditors in your entity work during the state of emergency?

Telework was used in internal audit structures, but in most cases it was combined with office work, with auditors rotating to ensure business continuity. Only 9% of the audit structures worked exclusively through telework, and in about 3% of the cases the provisions of technical unemployment or of Law 19/2020 were applied.

- 36,70%
- 9,17%
- 2,75%
- 51,38%

- Exclusively through teleworking
- Exclusive from the office
- The auditors were / are technically unemployed
- I combined telework with office work

Q6: How is the collaboration with the structures audited during the state of emergency, compared to the same period last year?

- 44,95%
- 1,83%
- 9,17%
- 44,04%

- More difficult
- Better
- The same
- There was no contact with auditees
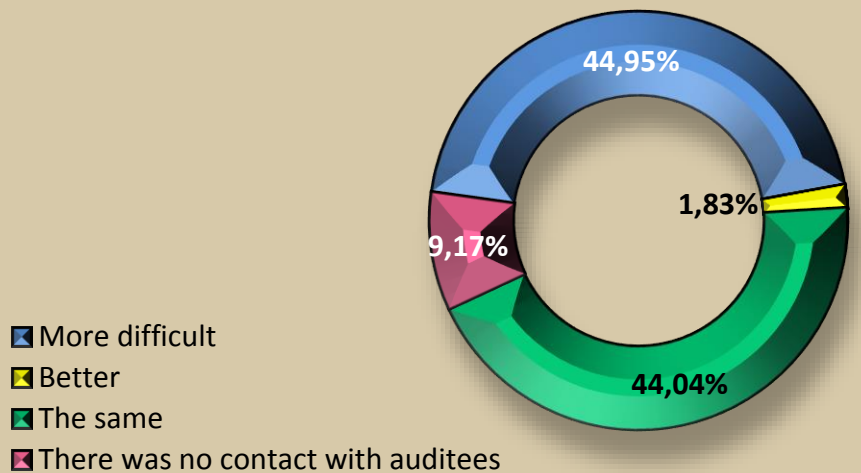
Opinions are divided on this subject. 44% say that there was no difference compared to a normal period, but 45% say that they had a more difficult collaboration, especially due to the fact that social distance measures were applied, including teleworking, which created difficulties in gathering information and carrying out missions.

Q7: During the state of emergency, the activity of the internal audit structure focuses mainly on:
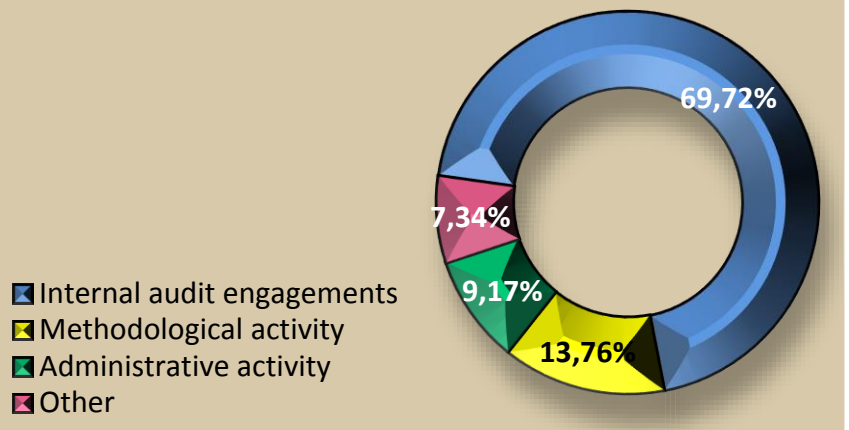
During the state of emergency, the activity of the vast majority of internal audit structures was based on internal audit missions. Methodological, administrative and professional training activities were also carried out.

- 69,72%
- 7,34%
- 9,17%
- 13,76%

- Internal audit engagements
- Methodological activity
- Administrative activity
- Other

Q8: What activities have you carried out for helping the public entity to manage the difficulties generated by the state of emergency?

48,62%

6,42%

23,85%

37,61%

- 🔷 Assurance engagements
- 🔶 Advisory engagements
- 🟩 Informal advice
- 🔴 Other
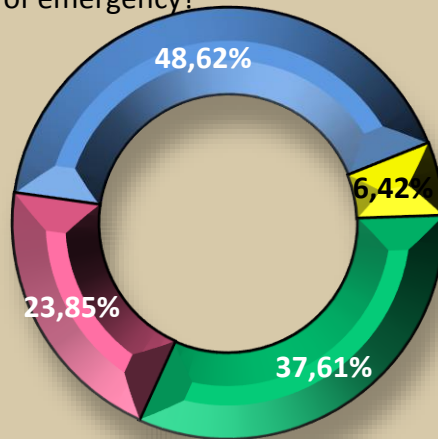
Most of the activities were based on asssurance and informal advisory missions. The auditors were also involved in other activities specific to the exceptional situation (eg. member of the local community support group for the elderly).

The biggest problem perceived by internal auditors during the state of emergency is the conduct of internal audit missions. Also, a large part of the respondents mentioned that they did not face any problems generated by the state of emergency. Only 13% had problems organizing telework.

What were the problems you faced during the state of emergency, in terms of public internal audit?

11,93%

12,84%

9,17%

39,45%

42,20%

- 🔷 Teleworking arrangements
- 🔶 Adaptation of the internal audit plan
- 🟩 Carrying out internal audit missions
- 🔴 No problems at all
- 🟡 Other
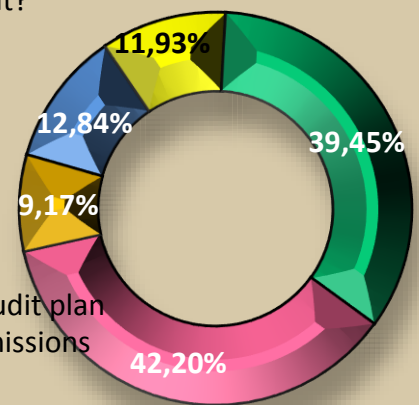
During the state of emergency, did the management of the public entity use internal audit more than in normal situations?

9,17%

90,83%

- 🔷 Yes
- 🟩 No
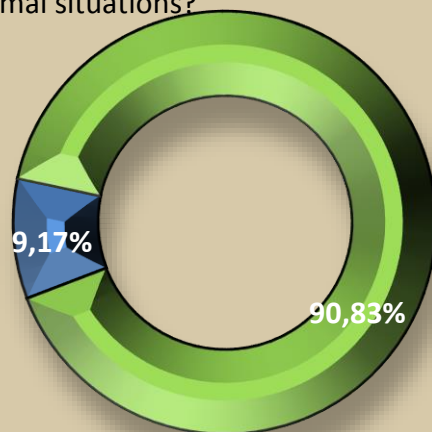
The vast majority of heads of public institutions did not use internal audit during the state of emergency more than usual.

Teleworking

According to Law no. 81/2018, telework is the form of work organization through which the employee, regularly and voluntarily, fulfills his/her duties specific to the position, occupation or profession he/she holds, in another place than the workplace organized by the employer, at least one day per month, using information and communication technology.

In accordance with Art. 48 of Annex 1 to Decree no. 240/2020 on extending the state of emergency in Romania, *"Central and local public institutions and authorities, autonomous administrative authorities, national companies and corporations and companies in which the state or an administrative-territorial unit is the sole or majority shareholder, companies with private capital introduce, where possible, during the state of emergency, work at home or in telework, by unilateral act of the employer. During the activity through work at home or telework, the employees fulfill their attributions specific to the position or occupation they hold, in accordance with the legislation that regulates work at home and telework. "*

The need to reduce social interaction is changing the way the public sector works, with a much greater emphasis on teleworking.

Teleworking increases cyber security risks and may also require additional infrastructure from auditors, such as laptops and adequate data management capacity for efficient communications. In some institutions there may be difficulties in accessing remote data systems.

The pandemic forced internal auditors to act in different ways (working remotely and with more technology dependence). This can lead to opportunities to change the way internal audit works in the future, with smarter and better solutions for people and also for the environment (less commuting). Heads of internal audit must ensure that they do not overlook any positive impact of pandemic changes.[3]

Depending on the complexity of the internal audit activity, as well as the size of the internal public audit structure, the following equipment (at home) may be required for telework (work at home): laptop or desktop, access to e-mail, printer, scanner or applications dedicated, internet access, telephone access, video conferencing applications. Internal auditors need to have the necessary knowledge to use this equipment and tools. Of course, in the daily routine activity, the auditor must have access to the infrastructure and not depend on that of the auditee.

In the telework activity it is good to take into account the following[4]:

- **set up an office in the home**: try to have the facilities you usually have at the office;

- **keep your behavior at work**: maintain the morning routine at the office, the lunch routine, as well as the one before departure; establish a work schedule and follow it;

- **take advantage of cloud technologies**: they are functional during the pandemic and do not require special installations or software downloads;

- **maintain the confidentiality of the information you work with**: if this is not possible or if you have doubts about the effectiveness of confidentiality measures, talk to your bosses.

---

[3] *"The impact of COVID-19 on the role and activities of internal audit" – PEMPAL, Internal Audit Community of Practice (IACoP)*

[4] *Adapted from "Six Tips for Auditing From Home", autor: Ankit Garg, vice president–Risk Internal Audit at JP Morgan Chase in Jersey City, N.J., published in IIAMagazine "The Internal Auditor", April 2020*

Preferably confirm with the employer the equipment and software used, or use the ones they provide;

- **plan and communicate well in advance**: the works, but also the activities within the internal audit missions will require discussions and collection of documents and information; keep in mind that others may also work through telework and that documents or people may not be available as they were at the office.

Annual audit plan

There needs to be a flexible approach to planning public internal audit work in the coming period; there must be a willingness to use the resources of the internal audit activity to reflect changes in the risks and priorities of public institutions. Also, in the context of planning, the decision to reduce the performance of audit missions in areas that are no longer a priority must be taken into account, in the sense that internal audit missions that are no longer relevant in the current context must be rescheduled so that they remains in the attention of the internal audit structure (with the consent of the management of the institution).

During the pandemic, an update of the annual public internal audit plan can be made, taking into account the significant changes regarding the exposure to risks in the context of the pandemic. There are two arguments in support of this approach[5]:

Firstly, the annual internal audit plan was issued and approved long before the COVID-19 pandemic and it is very likely that the entity's management will no longer consider the activities in the plan as a priority, given the situation generated by the pandemic.

Secondly, the internal audit structure will help the public institution if it takes a step back and allows its structures to "breath" in order to continue with crisis management.

The annual internal audit plan is updated with the approval of the head of the institution (the one who initially approved the plan). Also, this plan will help, after the mitigation of the crisis, to return to normal both the public institution and the activity of the internal audit structure. This plan will include, among other things, a reassessment of post-pandemic risks, as well as lessons learned during the pandemic.

The updated plan recommends that the head of the public internal audit structure meet the needs of the heads of public institutions by carrying out the following activities[6]:

Inform management that you are there to help them. Choose a proactive approach and go talk to senior management, letting them know that you are available to help them solve the problems caused by the pandemic context. Make it clear that you are not considering conducting traditional internal audit assignments, which require a certain procedure and time budget, but that you will be conducting formal and informal advisory assignments to help manage the public institution or even advisory assignments for exceptional situations.

Talk to management to update high-risk areas. Approach management to discuss the pressing issues caused by the pandemic and how you can help solve them. Use forma or informal advisory or advisory for exceptional situations.

---

[5] ”Factsheet: Internal Audit and Pandemics” – ©2020 Institute of Internal Auditors Australia, www.iia.org.au
[6] ”Factsheet: Internal Audit and Pandemics” – ©2020 Institute of Internal Auditors Australia, www.iia.org.au

Help the public institution for bussiness continuity. Implementing measures to ensure business continuity is a challenge for any manager, given limited resources. Activities that are not critical to the public institution, such as internal audit, can help ensure continuity or return the business to normal.

Give up the internal auditor "hat". Assist the public institution with whatever is needed, even if this would temporarily affect the independence of the internal audit function. Regardless of the task, internal auditors should be able to help. After the pandemic, the area in which an auditor has temporarily performed non-audit activities will be audited by another auditor within the internal audit structure, thus ensuring independence and objectivity. In most cases, auditors take advantage of the independence of the position and refuse to be directly involved in various activities in which they could normally participate, with the necessary limitations.

Provide formal, informal or exceptional counseling. Under the conditions of the updated internal audit plan, the internal audit structure will provide advisory activities that will support the activity of the public institution or will help to return the activity to normal, as appropriate. We mention that the proactive approach the auditor must have during this period (state of emergency, state of alert or post-state of emergency, etc.) does not mean that the auditor is involved in the management activity but only provides support through experience and the skills they possess.

Performing audit engagements

We present below ways of conducting internal audit missions in compliance with the restrictions imposed, restrictions that may have the following consequences: both internal auditors and auditee work by telework, meetings are limited, the staff of the audited structures enters in rotating leave, there are documents that are not available in electronic format, there are limitations of the auditors and auditee regarding the use of the technology necessary for telework.

Although the state of emergency has a limited duration, some restrictions could be maintained for a long time, which could temporarily change the way public internal audit missions are carried out (eg. alert status). On the other hand, it can be an opportunity to familiarize some auditors with technologies for remote work and the use of modern communication tools: video conferencing, cloud, etc.

If the auditors telework, it must be taken into account that many public institutions in Romania have not implemented the electronic signature, so the signing of documents on paper is maintained for telework.

Under these conditions, in order to ensure a good circulation of documents between auditors but also between them and supervisor, it is necessary that each auditor working from home has, in addition to laptop or desktop, a printer and a scanner. Assuming that the audit work is carried out in telework also means that the auditor has the necessary tools to do so in the best conditions. Thus, documents submitted for supervision can be signed and then scanned and sent.

Also, in the case of the supervisor, the documents received can then be verified, printed, signed, scanned and returned to the auditors. For ease of expression we will call this system for signing, PSSS (printing - signing - scanning - sending). For those who do not have a scanner, there is the "Adobe Scan" application that successfully scans documents using a mobile phone.

For internal communication, between auditors or between auditors and supervisor, you can use the documents in Word format in which it is specified instead of the signature "assumed by the auditor in telework". For ease of expression we will call this system for signing, AAT. This system can only be applied within the internal audit team, not in the communication with auditees.

Engagement planning

Initiation of internal audit (engagement letter, declarations of independence and notification). If internal auditors work from the office, there are no special requirements. In the case of telework, in the absence of an electronic signature, the signing of documents through the PSSS or AAT system, as the case may be, shall apply. There are no special requirements regarding the interaction with the auditees. Communication with them can be done by phone or email.

Opening meeting. Whether auditors work from the office or from home, to limit travel and to comply with social distance measures, the opening meeting may be held by videoconference (see Annex 1 for videoconferencing solutions). The necessary steps to be taken are to plan in advance the date and time of the opening meeting, to announce the participants.

It is also necessary for participants to have knowledge of the operation of video conferencing solutions. If these solutions are not accepted, the opening session can also be held in a conference call system, where possible. Subsequently, the circulation of the minute and its signing by the participants can be done in the PSSS system, if the social distancing measures are applied.

Collection of information. The acknowledgment questionnaire will be issued, taking into account that the auditor will not be on site to fill in additional questions where appropriate. However, it is difficult to have a comprehensive questionnaire. The auditees will be contacted by telephone in advance, will be explained in detail what this questionnaire is, why the requested information is needed and the degree of detail that the auditor needs will be established.

It will also be mentioned that the auditor will be able to return to the respondent after receiving the questionnaire, if further clarifications are needed. The communication of the questionnaire between the auditor and the supervisor will be done in AAT system (for telework).

Preliminary survey. In the case of office work, there are no special requirements for issuing and supervising the preliminary survey. In the case of telework, the issuance and supervision of the document will be done in AAT system.

Risk analysis and evaluation of internal control. In the case of office work, there are no special requirements. In the case of telework, the issuance and supervision of documents will be done in AAT system.

Internal audit program. In the case of office work, there are no special requirements. In the case of telework, the issuance and supervision of documents will be done in AAT system.

Fieldwork

The fieldwork represents the stage of the internal audit mission during which the information is collected, the substantiation and formulation of the findings and the elaboration of recommendations are carried out.

Here, the auditors most need to interact with the auditees through discussions, interviews, requesting additions to the documents already submitted and additional clarifications, discussing the findings, identifying the causes of deficiencies, etc.

The name "Fieldwork" stage is suggestive in this respect, suggesting that the auditor's work at this stage should be at the level of the audited structure, but when conditions require, the auditor should be flexible and comply with existing situations, of course explaining in the worksheets and in the internal audit report what these situations are and what the auditor's decision was. This means that if the auditor has all the information in electronic format / has access to databases and does not need additional information, tests, worksheets, etc. can be developed without going to the auditee's office.

In view of the above and taking into account the restrictions imposed by the authorities during the pandemic, the fieldwork can be carried out, in addition to the "classical" manner, in two other ways:

- **No visit to the audited structure.** Under these conditions, the collection of information, testing as well as the formulation of findings and recommendations will be done by electronic means;

- **Short site visit and collection of a preliminary set of documents**; the rest of the fieldwork will be carried out by electronic means.

During the fieldwork, the analysis of the documents will be done in the same way as under normal conditions of the mission. With regard to how documents are obtained and how the staff of the audited structure is interviewed, video conferencing facilities (see Annex 1) as well as file storage or transfer facilities (see Annex 2) may be used. Particular attention must be paid to ensuring the confidentiality of information, given the use of these platforms.

Uploading documents to storage / transfer platforms may take longer than usual. Possible causes: documents must first be scanned, not all people know how to work with these platforms, low-speed internet access within the audited structure, etc. [7]

Usually, under normal circumstances, when auditors reviewed the documents provided, they held discussions with the staff of the audited structure to obtain further clarification or information. In this case, this approach will not be possible; therefore, the auditors must analyze the documents, establish the list of questions and topics for discussion, subsequently scheduling a videoconference with the audited structure.

During the interviews, some simple, basic rules must be followed: the speaker is respected, he/she is not interrupted, he/she does not speak over the person already engaged in the discussion. Auditors need to understand that some people do not feel comfortable in front of a camera.

Performing tests. During the tests it is necessary to discuss with the auditees, but the formalization of the tests is done only with the signature of the auditors and the supervisor. No special instructions are required if working from the office. If you work by telecommuting, the circulation and signing of documents will be done in PSSS or AAT system, as the case may be.

Problem analysis and formulation of recommendations. The issuance of the audit finding form (AFF) for the findings made during the tests is an essential element, which helps to validate the findings and build the internal audit report. Therefore, the intervention of the auditees is essential in this phase, documented by signature within the AFF. Therefore, auditors can use video conferencing tools to discuss AFFs with auditees, which are then signed by auditors and supervisors and subsequently

---

[7] *"REMOTE AUDITING FOR COVID-19 AND BEYOND - Short-term and long-term implications", By Roy Litzenberg, CPEA, and Carrie F. Ramirez, CIA, CHMM, CDGP, published by IIA ENVIRONMENTAL, HEALTH & SAFETY AUDIT CENTER, April 2020*

communicated for signature to auditees. The circulation and communication of AFFs will be done in PSSS or AAT system, as the case may be.

Analysis and reporting of irregularities. The activity is similar to that of issuing and signing AFFs, with the difference that the audited structure does not sign the IRR reporting form. The signing is done within the internal audit structure (auditors and supervisor) normally or through the PSSS or AAT system, as the case may be.

Reviewing documents and compiling the internal audit file. This is an activity that does not require the intervention of auditors. The signing of the summary note is done within the internal audit structure (auditors and supervisor) normally or through the AAT system, as the case may be. The internal audit file can be constituted electronically, on paper or mixed format.

Wrap-up meeting. This will be scheduled in advance, ensuring the availability of participants. At the same time, the videoconferencing systems will be tested in advance in order to verify its proper functioning. Topics addressed during the closing meeting will address preliminary findings, but will also address any questions or concerns of the auditors as well as discussing the procedure for completing the mission (draft report and final report). The documentation of the meeting will be made in the minutes of the closing meeting that will be signed in the PSSS system.

Reporting

Draft internal audit report. The preparation and submission of the draft internal public audit report may follow the usual procedure. The report can be printed, signed and subsequently scanned and communicated to the audited structure.

Conciliation meeting. For its organization, the aspects mentioned in the organization of the wrap-up meeting will be taken into account. The documentation of the meeting will be made in the minutes of the conciliation meeting that will be signed in the PSSS system.

Internal audit report. The preparation and transmission of the internal public audit report may follow the usual procedure. The report can be printed, signed and subsequently scanned and communicated to the audited structure.

Pros vs. Cons remote auditing

Advantages:

Reduce costs and travel time to and from the office. It is a resource consuming factor that is eliminated. In this way the auditor has more time available.

Forced familiarization of some auditors but also of some auditees with the "technological advance". Some people may not be familiar with the use of modern technology. The situation generated by the pandemic can be a stimulating factor for them to improve their skills by learning to use remote communication tools.

Reducing consumable costs. It is a possible savings made by the employer. The predominant use of e-mail can reduce office costs.

Attract competent staff. Telework contributes to a better balance between personal and professional life, which is appreciated by employees. Therefore, the application of telework can attract competent personnel.

Possible increase in performance. People with a proper professional conscience will work at least 8 hours a day. Maybe not exactly within the office normal hours. They will do it at their own pace and at the times that suit them, but in this way they will be more productive.

Disadvantages:

Possible distractions (family, pets, etc.). To avoid these distractions it is good to have a space designated as an office for working from home.

Possible decrease in performance. It is the opposite of increasing performance, mentioned as an advantage. People with a low professional conscience will not hesitate to take advantage of working from home to consider that day as a day of "vacation".

Social isolation brings the feeling of exclusion. This is an effect of using telework for long periods of time. Applying for limited periods (1-2 days a week) will eliminate this problem.

Possible information security risks. Auditors are required to ensure the security of information that is removed from the organized framework of the office or headquarters of the audited structure. The approval of the head of the audit structure and the audited structure regarding the communication tools used must be sought and obtained.

The need to demonstrate the work done. People who work from home may be perceived by other employees as working less or not at all. That is why the work performed must be reported.

*

Annex no. 1 - List of video conferencing tools, free version

Nº.	Tool	Max no. of participants	Maximum duration	Link
1.	Zoom Meetings	100	40 minutes	https://zoom.us/
2.	WhatsApp	4	unlimited	https://web.whatsapp.com/
3.	Google Hangouts	10	unlimited	https://hangouts.google.com/
4.	Skype	50	unlimited	https://www.skype.com/ro/
5.	CISCO Webex Meetings	100	unlimited	https://www.webex.com/video-conferencing
6.	KUDO	100	unlimited	https://kudoway.com/

Annex no. 2 - List of file transfer / storage tools, free version

Nº.	Tool	Storage / Transfer Capacity	Link
1.	Google Drive	Storage max. 15 GB	https://www.google.com/intl/ro_ALL/drive/
2.	One Drive	Storage max. 5 GB	https://www.microsoft.com/ro-ro/microsoft-365/onedrive/compare-onedrive-plans?market=ro
3.	iDrive	Storage max. 5 GB	https://www.idrive.com/pricing
4.	DropBox	Storage max. 2 GB	https://www.dropbox.com/individual
5.	WeTransfer	Transfer max. 2 GB	https://wetransfer.com/

*

ABOUT CHUPIA ROMANIA

The **C**entral **H**armonization **U**nit for **P**ublic **I**nternal **A**udit is a department within the Romanian Ministry of Public Finance. Its responsibilities include: elaboration, management and application of a unitary strategy in the field of internal public audit, national monitoring of this activity, development of the normative framework in the field of public internal audit, development and implementation of uniform procedures and methodologies at national level.

Ministry of Public Finance
Central Harmonization Unit for Public Internal Audit
12 Libertatii Blvd, Sector 4, Zip Code 040129, Bucharest, Romania
Phone : +4 021 319 98 97, Fax : +4 021 319 96 50
E-mail: secretariat.ucaapi@mfinante.gov.ro
www.mfinante.gov.ro

©2020 CHUPIA ROMANIA

***