SUSTAINABILITY AND INTERNAL CONTROL IN PUBLIC CULTURAL INSTITUTIONS: PROBLEMS AND CHANCES IN THE LIGHT OF DIGITIZATION AND NEW LAWS IN THE EU AND ROMANIA

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Abstract

This paper examines the European and national legislative frameworks regarding sustainability, highlighting their influence on internal control practices within public cultural institutions. This analysis examines key European regulations, particularly the Corporate Sustainability Reporting Directive (CSRD) and the Green Deal initiatives, which set rigorous standards for transparency and financial accountability. This analysis includes an examination of Romanian legislative provisions, particularly the Romanian Sustainability Code designed for the cultural public sector, and its impact on promoting sustainable governance. This study employs a comparative methodology to analyse the alignment and adaptation of these frameworks in relation to the increasing digitalization of internal control processes. Also, in this study emphasizes the role of digital tools in improving financial integrity and operational efficiency, thereby aiding compliance with changing legislative requirements. The findings indicate legislative and practical challenges encountered during this transition, alongside new opportunities presented by digital innovation for enhancing competitiveness and sustainability in cultural institutions. This study provides a significant theoretical and practical basis for the formulation of policies and procedures that address the sector's present and future sustainability needs.

Keywords: *Legislative Sustainability, Digitized Internal Control, Public Cultural Institutions, Accounting*

Clasificare JEL : *M42, M41, H83,H42,*

1. Introduction and context of the study

For the last 20 years, European public policy has been based on the idea that sustainability should be a part of all parts of government, including cultural traditions. The European Union supports a broad view of sustainability that takes into account economic success, social responsibility, and protecting the environment. In this case, all sorts of public groups, including cultural ones, are required to change how they run their businesses and keep their records to match today's requirements for transparency, responsibility, and effectiveness (Singh,2024).

The European legal framework, which includes the European Green Deal and Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD), lays forth a set of high requirements for reporting and evaluating sustainable performance. These regulations aim to increase financial and non-financial transparency, strengthen ethical governance and promote an economic model oriented towards sustainability and digitalization (Efunniyi et. al., 2024).

Although initially intended for the corporate environment, these principles are increasingly influencing the public sector, through reporting and controlling requirements adapted to the specifics of non-profit and cultural institutions. At the national level, Romania has adopted a series of instruments and regulations to align with European standards. Among them, the Romanian Sustainability Code stands out, developed as a voluntary reporting tool, meant to support public and private organizations in integrating the principles of sustainable governance (The Government of Romania,2023). In the cultural sector, this framework has the potential to strengthen internal control mechanisms and facilitate the shift towards responsible and digitalised financial management (Kalmi et. al, 2022).

One more thing that is becoming an important part of the move toward sustainability is digitizing internal control. Digital tools like electronic audits, online reporting, and combined financial management apps might help make things run more smoothly, be easier to track, and be more accurate(Md Shakil et. al., 2022). Changing the rules, getting people trained for new jobs, and getting the right technology are all hard because of this change (Levy,2010).

Starting from these considerations, this paper aims to analyze the influence of the European and national legislative framework on sustainability on internal control practices in public cultural institutions, with a focus on the impact of the digitization process. The main purpose is to highlight the degree of alignment of Romanian legislation with European requirements and to identify the challenges and opportunities generated by the transition to a sustainable and digital governance model.

The objectives of the study are:

1. Benchmarking of the main European and national regulations on sustainability and transparency.
2. Identification the implications of these regulations on the internal control of the cultural public sector.
3. Assessing the role of digitalisation in strengthening sustainable governance.
4. Make suggestions for how to make the legal and institutional system better.

The paper is divided into five parts. The first part talks about the theoretical framework and literature review. The second part talks about the methods used. The third part compares the legislative framework. The fourth part talks about the main findings. And the last part gives conclusions and suggestions for future work.

2. Methodology

The present study is based on a qualitative, descriptive-comparative approach, having as its o the analysis of the European and national legislative framework on sustainability and the assessme its impact on internal control practices in public cultural institutions. The choice of this methodolo justified by the normative and interpretative character of the subject, which involves the analysis o interaction between regulations, public policies and administrative processes.

The study posits that the influence of the European and national legislative framework on sustainability within internal control practices in public cultural institutions is considerable yet varies based on the coherence of regulations and the availability of administrative resources. It seeks to examine these effects and discern the factors that either promote or hinder institutions' adaptation to new legislative mandates. The research was carried out through the documentary analysis of the following categories of sources:

1. European legislation: Directive (EU) 2022/2464 (CSRD), European Green Deal, EU Regulation on the taxonomy of sustainable activities (Reg. 2020/852);
2. National legislation: Romanian Sustainability Code (2023 edition), Law no. 672/2002 on internal public audit, National Strategy for Sustainable Development of Romania 2030, documents of the Ministry of Culture.
3. Secondary sources: scientific articles, reports of the European Commission (over 1000 in

the last year), internal control implementation guides, documents of cultural institutions on digitization.

The study was organized into many phases:

- Finding the right European and Romanian rules for sustainability and reporting.
- Looking at how the Romanian laws have changed compared to the European laws.
- An examination of the effects of digitalization on internal control methods within cultural organizations, utilizing existing instances and reports.
- Finding problems and chances that come up while trying to make cultural public management more sustainable and digital.

The main limitations of the study derive from:

1. Lack of empirical data coming directly from cultural institutions, which restricts the analysis at the documentary level.
2. Low implementation of the Sustainability Code in the public sector, which makes it difficult to effectively assess the impact.
3. Constantly changing European laws demand the analytical framework to be updated all the time.

The research provides a comprehensive understanding of the convergence of European and national regulations, notwithstanding these limitations. It also illustrates how this impacts digitization and internal control in the public culture industry. The collected results contribute to the development of a sustainable governance model adapted to the cultural and administrative specificities of public institutions in Romania.

3. Literature review

In 1987, the Brundtland Report introduced the idea of sustainability to the world's writers. It said that sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Burton, 1987). Sustainability in public organizations includes not only making the best use of resources, but also being socially responsible, making decisions in a clear way, and running things in an honest way.

To make government more sustainable, we need to use accounting and management methods that help reach our economic, social, and environmental goals, while still following the law and being accountable. In the case of cultural organizations, this means taking care of cultural assets well, encouraging people to join in with society, and using public money wisely.

The European Union has established an intricate framework of laws and regulations to attain climate neutrality and economic sustainability. Key texts include: The European Green Deal (2019), which outlines the strategy framework for transforming the European economy into a competitive and sustainable model by reducing carbon emissions, improving energy efficiency, and fostering the circular economy.

The European Parliament and the Council of the European Union (2022), via Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD), expands non-financial reporting obligations and establishes unified reporting standards grounded in the "double materiality" principle, which considers both the organization's impact on the environment and the influence of environmental factors on the organization. Resource management must be transparent and accountable, especially for public sector groups receiving European funding or public, according to the Directive.

Regulation (EU) 2020/852 on the taxonomy of sustainable activities (2020) standardizes sustainable economic activity classification, improving reporting uniformity and comparability. The regulations, while originally designed with the private sector in mind, also have a considerable impact on the public sector, including the cultural sector, by imposing requirements related to financial transparency, managerial ethics, and social responsibility. Public institutions are therefore urged to incorporate sustainability principles into their operational strategies, decision-making processes, and internal control systems.

Romania has adopted a range of tools and strategies aimed at harmonizing with the sustainability policies established by Europe. The document titled "National Strategy for Sustainable Development of Romania 2030," which received approval in 2018, serves as a key reference. It translates the objectives outlined in the UN 2030 Agenda into the national framework and advocates for the incorporation of sustainability principles across all public policies (Government of Romania, 2018).

A significant advancement in enhancing sustainable governance is the introduction of the Romanian Sustainability Code (CRS), which was created in partnership with the Department for Sustainable Development in the Government of Romania (Government of Romania, 2018). This tool draws inspiration from the German model of the Sustainability Code (DNK) and offers both public and private organizations a framework for voluntarily reporting their sustainability performance (DNK, 2025). The Code encourages openness, fosters social dialogue, and advocates for the application of sustainability indicators to evaluate economic, social, and environmental effects.

The implementation of the Code in the public culture sector might greatly improve the internal control and reporting mechanisms that are specific to cultural institutions. Digitizing administrative operations can enhance efficiency and usability. In this context, Law no. 672/2002 regarding internal public audit, together with the National Standards of Internal Management Control (SCIM), sets forth the operational framework essential for developing tools associated with verification, evaluation, and reporting (Romanian Parliament, 2024).

In 2024, the Ministry of Culture integrated sustainability and digitalization as cross-cutting strategic axes in its public policies. The cultural projects funded included criteria for energy efficiency, resource reuse and carbon footprint reduction, especially in performance institutions and museums. In parallel, digitization has been accelerated by expanding online platforms for access to heritage, digital archiving of cultural documents and the development of mobile applications for the public. Initiatives aimed at providing digital skills training for employees in the cultural sector have been introduced, emphasizing interoperability and adherence to European standards. The promotion of green mobility at cultural events also contributed to the discussion on sustainability. Consequently, culture serves as a conduit for both ecological and digital transitions, playing a vital role in fostering social cohesion and advancing the modernization of public administration (Ministry of Culture, 2025).

Internal control is a group of rules and regulations that make sure management is done in a way that is efficient, open, and follows the law. According to the research, it is a key part of effective governance since it helps keep risks low, safeguard assets, and make institutions work better (COSO, 2013).

To include sustainability principles in the internal control system, the goals of control must change from only following the law to a more strategic approach that looks at the social and environmental effects of actions(COSO, 2023). So, internal control is not just a way to run things, but also a way to make sure that public money is used in a fair and open way.

European projects like the Digital Europe Programme and the eGovernment Action Plan are speeding up the process of making the public sector more digital. This has a direct impact on internal control (European Commission, 2021; European Commission, 2016). Some digital technologies that are helping to make finances more accurate, make it easier to find information, and speed up operations are ERP systems, e-auditing, automatic reporting, and data analysis.

Also getting and analyzing data on sustainable performance indicators is easier in public culture groups that use digitization. Putting reporting and tracking tasks on computers. The possibility of mistakes and non-compliance with the rules will decrease. To make things clearer and to make managers responsible.

The literature also points out several problems, though: not having enough digital skills, not having enough money, and needing to change the law to properly use digital technologies in internal control (OECD, 2021; European Court of Auditors, 2023).

The analysis of literature and the legislative framework reveal the existence of a convergence between the objectives of sustainability and digitalization. Both at European and national level, the trend is to promote more transparent, efficient and accountable public governance (Sparviero & Ragnedda,2021). Cultural institutions, through their social and educational role, are key actors in this process, but they need coherent digital and normative tools to fully implement the principles of sustainability in their internal control system.

4. Conclusions and discutions

An exploration of the European and Romanian legislative landscape uncovers a gradual yet incomplete alignment with the European Union's standards on sustainability and transparent reporting. Directive (EU) 2022/2464 (CSRD) establishes a stringent and consistent framework for reporting sustainable performance, whereas the Romanian Sustainability Code (CRS) is largely optional.

This legal distinction makes it hard for the public sector to follow the same rules for sustainability. Even though the CRS gives a clear way to report, not many public cultural organizations use it. This is mostly because:

They don't know enough about the reporting technique.

There is no single information system for collecting and analyzing data.

The idea that sustainability reporting is a bureaucratic requirement, not a way to run a business.

However, there is a positive trend towards integrating European principles into national strategies. The National Strategy for Sustainable Development 2030 and the initiatives of the Department for Sustainable Development demonstrate the intention to strengthen the institutional framework, including by stimulating the digitalization of administrative and control processes (Walsh et. al., 2022; Assembly, U. G. ,2015).

In public cultural institutions, internal control has the role of ensuring a compliant, efficient and transparent management of financial resources (Manginte,2024). The integration of sustainability principles into this system produces a redefinition of control objectives, which are no longer limited to verifying legality (Johnstone,2019), but include dimensions such as:

- assessing the social and environmental impact of activities.
- efficient and ethical use of public resources.
- managerial responsibility towards the community and the environment.

Thus, internal control becomes a sustainable governance tool, geared towards preventing risks and increasing public trust. However, the application of these principles faces multiple challenges (Tabel no1):

Table no.1 - Problems and effects of making sustainability a reality

Nr. Crt.	Problems	Causes	Effect/ Consequences
1	regulatory fragmentation	different legislative sources and are not fully harmonized	Obstacles in uniform application of rules, institutional confusion, risk of non-compliance

2	lack of professional training	restricted availability of specialist programs, inadequate curriculum update, Lack of enthusiasm for the field	Inaccurate or incomplete information, as well as a lack of expertise required to execute green policies
3	insufficient financial resources	Budget constraints, prioritizing other programs, and challenges obtaining outside or European funding	insufficient adoption of digital tools, weak control of sustainable processes

Own source

Despite these difficulties, some cultural institutions have started to introduce internal procedures for monitoring energy consumption, waste management and reporting of social activities, reflecting a gradual awareness of sustainable responsibility.

One of the most essential things that has to happen to change internal control systems in public cultural organizations and institutions of public interest in general is digitalization. The use of electronic reporting systems connected to databases, and digital audits may greatly improve how well things work and how easy it is to follow the decision-making process.

The analysis shows that, in Romania, the digitization of internal control in cultural institutions is in an early phase, being applied especially in administrative areas (financial-accounting management, public procurement, heritage records). At the same time, there is an increased openness to the adoption of digital tools that support:

- monitoring sustainability indicators in real time.
- centralization of documents and traceability of decision-making processes.
- reducing the risks of error and non-compliance.
- automatic reporting to the control and financing authorities.

By correlating these digital mechanisms with the requirements of the CSRD and with the indicators of the Romanian Sustainability Code, cultural institutions can achieve a higher level of transparency, accountability and administrative performance.

However, to achieve an integrated digital system, it is necessary to:

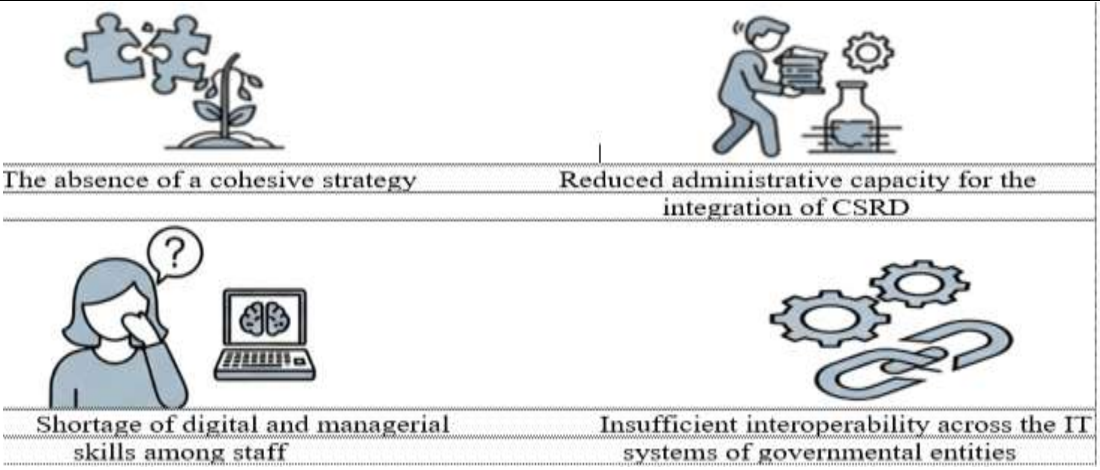
investments in IT infrastructure and staff training.

Changing the rules such that digital signatures, electronic archiving, and digital auditing are all legal.

Partnerships between governmental institutions, universities, and the corporate sector to create solutions that work for the cultural industry.

The research identifies many structural and institutional obstacles in the implementation of sustainability and digitalization principles (Figure no.1)

Figure no.1 - obstacles in the implementation of sustainability/digitalization



Source: Own research

On the other hand, there are significant opportunities that can turn these difficulties into competitive advantages:

Getting money from Europe through projects like NextGenerationEU or Digital Europe Programme (European Commission, 2020; European Commission, 2021). The Romanian Sustainability Code might be used to compare things and make institutions more open.

Build public trust by making performance reports transparent and easy to access online.

Making cultural institutions look more like responsible, contemporary organizations that are based on European principles.

The results show that digitization and sustainability are not separate processes but work together. In the present context, they signify two foundational elements of public governance change. If the European and national laws are followed in a consistent way, internal control can go from being a tool for compliance to a strategic instrument for institutional innovation.

For Romania's public cultural institutions, the challenge is to turn legal requirements into chances to update by going digital, making reports clear, and making sure that sustainability is a part of all routine tasks at every level. Internal control isn't just a way to keep an eye on things; it's also an active part of digital and sustainable government.

The analysis of the European and national legislative framework on sustainability highlights a convergent dynamic between the European principles of sustainable governance and Romania's efforts at regulatory alignment. Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD), together with the European Green Deal, set clear benchmarks for a transparent, accountable and digitalised economy. Internally, the Romanian Sustainability Code (CRS) and the National Strategy for Sustainable Development 2030 are essential tools for adapting these requirements to the national administrative and cultural specificity (Assembly, U. G., 2015).

The results of the research show that, currently, Romania's alignment with European standards is partial, and the application of sustainability principles in public cultural institutions is at an early stage (Fanea-Ivanovici, 2018). Although there is a reference regulatory framework, effective implementation is limited by factors such as a lack of professional skills, insufficient financial resources and the absence of a unitary digital reporting system.

However, the digitalisation of internal control is a strategic vector for the modernisation of public governance (Boufounou et. al., 2024). Digital audit platforms, connected databases, and automated reporting technologies make things more efficient, open, and honest, which is good for the organization. In this setting, cultural institutions may lead the way in sustainable governance by showing that sustainability is not merely a legal necessity, but also a value for the organization.

Consequently, the primary result of the research is that the link among sustainability, internal control, and digitalization is characterized by interdependence (Figure no.2):

Figure no.2 - interdependence of internal control, digitalization and Sustainability

Our research - with the help of the canvas program

1. Sustainability gives the strategy direction.
2. Internal control makes ensuring that the compliance and evaluation framework is in place.
3. Digitalization makes implementation faster and more open.

An effective model of public administration that can withstand and even thrive in the face of the unprecedented difficulties of the modern era can only be constructed by bringing together these three factors.

Beyond the business sector, public administration is becoming increasingly impacted by the European legislative framework's push for a united approach to sustainability through digitalization, accountability, and openness.

While Romania's legal system does in theory conform to EU standards, in practice, implementation is patchy and mostly prescriptive. Administratively, they handle public finances; socially, they promote European and sustainable ideals. This is the twin responsibility of public cultural organizations. They have a unique obligation to advocate sustainable governance in their role.

Although it necessitates an investment in IT infrastructure and training, digitalizing internal controls has substantial chances for openness, reducing bureaucracy, and establishing public confidence.

There is a dearth of sustainability-focused management training, institutional capabilities are disjointed, and there is no uniform legislative framework for incorporating digitalization into internal control, these are the primary obstacles.

5. Recommendations

Based on the results obtained, the following recommendations are formulated for strengthening sustainable and digital governance in public cultural institutions in Romania:

a) Normative and strategic recommendations

1. Integrating the CSRD principles and the Romanian Sustainability Code into the specific legislative framework for public institutions, by developing a national sustainable reporting guide for the cultural sector.
1. Review and update the Internal Management Control Standards (SCIM) to include sustainability indicators and requirements for the digitization of processes.
1. Creation of an institutional coordination framework between the Ministry of Culture, the Ministry of Finance and the Department for Sustainable Development, to harmonize public policies on cultural sustainability.

b) Operational recommendations

1. Putting in place integrated digital systems (ERP, electronic audit, automatic reporting) in cultural organizations to keep an eye on performance and sustainability metrics.
2. Improving professional skills through training programs that focus on digital transformation, sustainability, and internal control.

3. Set up a nationwide online platform where people can report on how well cultural institutions are doing in terms of sustainability. This will make sure that all institutions are open and can be compared to one other.

c) Suggestions for public policy and working together

- Get European money through projects like Horizon Europe, Digital Europe, or NextGenerationEU to help with digitalization and building up IT infrastructure.
- Encouraging cooperation between the public and private sectors and between schools and businesses to do research and come up with new ideas in the area of cultural sustainability.
- Encouraging an organizational culture founded on moral principles, responsibility, and openness as a key part of long-term governance.

Future research directions

Given the continuous dynamics of European policies and digitization processes, it is recommended to expand the research by:

- empirical studies on the implementation of the Romanian Sustainability Code in representative cultural institutions.
- benchmarking the degree of digitalisation of internal control between different European countries.
- analysing the impact of artificial intelligence and automation on internal public audit and sustainable reporting.

The paper confirms that sustainability, internal control and digitalization form **a** strategic triangle of modern public governance. For cultural institutions, the adoption of this model is not only an obligation in line with European standards, but a real opportunity for institutional transformation**.**

Figure 3- triangle of governance modern

Source : own reasearch

Enhancing the legislative framework, investing in skills, and effectively utilizing digital technologies can enable public cultural institutions in Romania to serve as models of sustainable governance. This approach will aid in modernizing public administration and reinforcing the European identity of Romanian culture.

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