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The Internal Managerial Control System – From Regulation to Effective Implementation: A Mini-Analysis within the Romanian Public Sector

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Abstract: The study examines the current stage of implementation of the Internal Managerial Control System (SCIM) across Romania's public sector, focusing on the gap between an extensive regulatory framework and its practical institutional application. The main objective is to evaluate the degree of compliance with SCIM standards, identify persistent dysfunctions, and outline directions for modernisation aligned with the principles of good governance. Methodologically, the research employs a qualitative, descriptive approach, drawing on analysis of relevant legislation, institutional reports issued by the General Secretariat of the Government (SGG) for 2022–2024, and recent academic contributions. Documentary analysis is combined with a comparative evaluation across categories of public institutions, enabling the identification of systemic trends and barriers to managerial maturity. The results indicate moderate yet consistent progress in SCIM implementation. In 2024, approximately 41% of public institutions reported full compliance with SCIM standards, up from 37% in 2023, while nearly half remained at a partial implementation stage. Substantial improvements were recorded in ethics, integrity, planning, and risk management, whereas persistent deficiencies were found in procedure documentation, performance evaluation, and continuous monitoring. Structural factors—such as insufficient professional competencies, high staff turnover, limited digitalisation, and a predominantly formalistic administrative culture—continue to hinder progress. Institutions with enhanced digital tools and stronger managerial engagement displayed significantly higher implementation levels. The study highlights that the significance of SCIM goes beyond regulatory compliance, representing a strategic governance mechanism essential for strengthening accountability, transparency, and performance in public administration. The findings underscore the need for the full digitalisation of reporting processes, the development of specialised competencies, the integration of SCIM with program-based budgeting, and the adoption of performance-oriented managerial practices. Overall, the research provides an integrated assessment of how internal managerial control evolves from normative prescription to operational practice, offering insights relevant for consolidating a modern and effective public governance framework in Romania.

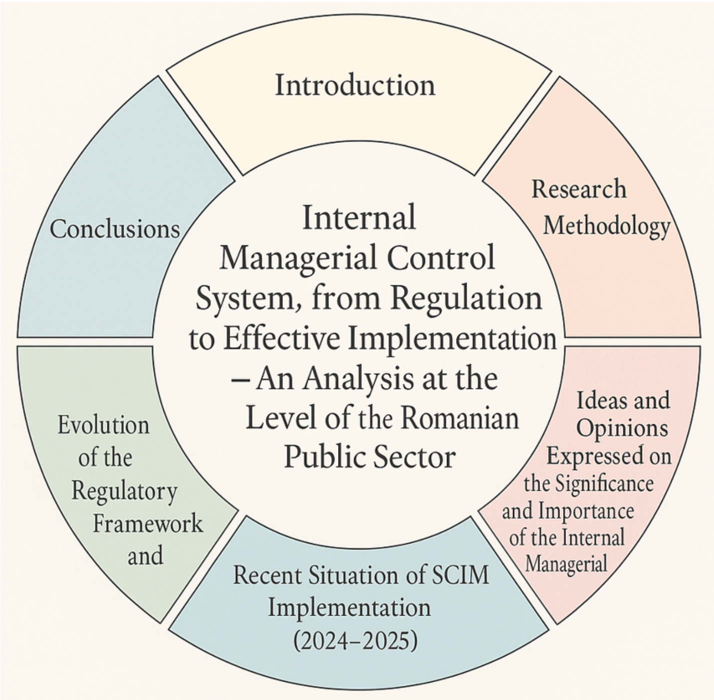
Keywords: internal managerial control, public administration, good governance, institutional performance, Romania.

Introduction

Over the past two decades, the Romanian public administration has undergone a significant transformation in terms of its culture of managerial control and responsibility. Under the influence of the European integration process and the growing requirements for transparency and efficiency in the use of public funds, Romania has gradually introduced a coherent Internal Managerial Control System (SCIM), inspired by the European COSO model and by the best practices promoted by INTOSAI (Bostan and Lazar, 2021; Tomoiala and Mare, 2012; Bostan and Grosu, 2010; Bostan and Radu, 2003). From the perspective of institutional theory, SCIM corresponds to a bottom-up model of public control, emphasising managerial accountability and self-assessment rather than exogenous oversight. In this regard, Romania has aligned itself with the principles of Public Internal Financial Control (PIFC) promoted by the European Commission and the COSO standards (Committee of Sponsoring Organisations of the Treadway Commission). Internal managerial control is not merely a technical verification tool but a strategic governance mechanism designed to ensure the achievement of institutional objectives under conditions of legality, efficiency, and economy (Răvaş and Ilioni, 2017; State et al., 2017; Pop, 2016). From the initial regulations (Government Ordinance no. 119/1999) to the current consolidated framework (General Secretariat of the Government Orders no. 600/2018 and no. 1054/2019), SCIM has evolved into an essential link in the chain of public accountability. However, discrepancies persist between the normative framework and its practical implementation: although the legislation can be considered almost comprehensive, its effective application often remains formal. In this context, our paper examines the progress, challenges, and consolidation directions of SCIM within the Romanian public sector, drawing on key contributions from the scientific literature and using recent data provided by the General Secretariat of the Government (SGG) through its official monitoring reports. In addressing this important topic, we have adopted a structured research design, as outlined in Figure 1.

Figure 1

Main Landmarks of the Scientific Approach



Source: Elaborated by the authors.

Thus, the present research aims to highlight how the principles of the Internal Managerial Control System are translated from the sphere of regulation into that of effective implementation, providing an integrated perspective on institutional maturity and the specific challenges faced by the Romanian public administration.

Research problem

The research problem addressed in this study arises from the persistent gap between the comprehensive regulatory framework governing the Internal Managerial Control System (SCIM) in Romania and its partial or formal implementation across public institutions. Despite significant legislative alignment with European standards, the practical application of SCIM often remains superficial, limiting its capacity to enhance efficiency, accountability, and transparency in public management.

Research focus

This research examines the current stage of implementation of the Internal Managerial Control System (SCIM) within the Romanian public sector, emphasising the transition from the regulatory framework to its practical application. The study analyses the degree of institutional compliance with

SCIM standards, the main dysfunctions encountered, and the extent to which managerial control contributes to enhancing efficiency, transparency, and accountability in public administration.

Research aim and Research questions

The main aim of this research is to analyse how the Internal Managerial Control System (SCIM) has evolved from a regulatory requirement into an operational mechanism within Romania's public administration. The study seeks to assess the level of compliance with SCIM standards, to identify the main challenges and dysfunctions in its implementation, and to propose directions for modernisation in line with the principles of good governance. Based on this aim, the research addresses the following questions: (i) To what extent have Romanian public institutions effectively implemented the SCIM standards established by the General Secretariat of the Government? (ii) What are the main institutional, managerial, and cultural factors that hinder the effective functioning of SCIM? (iii) How can the integration of SCIM with digitalisation and performance-based management enhance transparency and accountability in public administration?

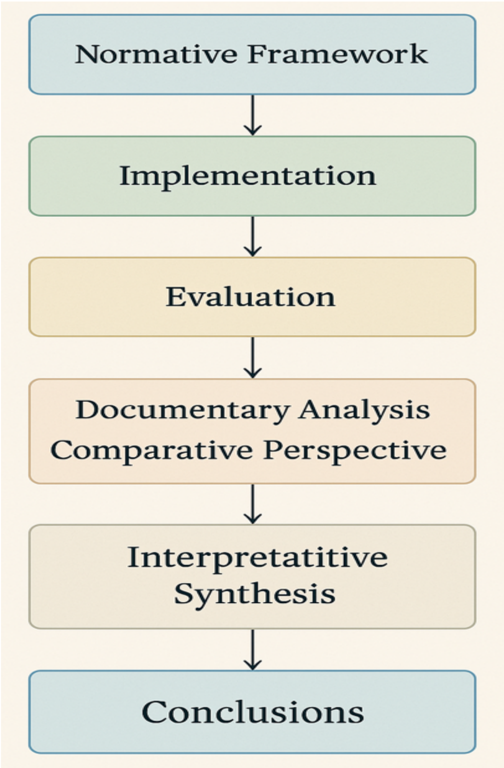
Research methodology

The methodology employed in this research was designed to rigorously and comprehensively reflect the complexity of the topic concerning the Internal Managerial Control System (SCIM), analysed from the perspective of its transition from the normative framework to its effective implementation within the Romanian public administration. The study adopted a qualitative, descriptive approach, aiming to capture not only the legislative and institutional framework of SCIM but also the dynamics of its application and evaluation processes at the organisational level. This methodological orientation allowed the system to be understood not as a static set of regulations but as a living mechanism, subject to continuous adjustments and influenced by the managerial culture specific to the public sector. The scientific endeavour relied on an in-depth documentary analysis of relevant normative, administrative, and scientific sources. Fundamental legislative acts—such as the General Secretariat of the Government Order no. 600/2018 and Order no. 123/2023, which structure the current regulatory framework for internal managerial control—were examined. These were complemented by programmatic documents, methodological guidelines, and reports on the state of SCIM implementation for the 2022–2024 period, published by the competent institutions.

Additionally, recent scholarly literature was consulted, offering both theoretical and empirical perspectives on the significance and importance of internal control in the context of modernising public administration. Through this integrated approach, the study sought to correlate theoretical dimensions with administrative realities to identify points of convergence and persistent dysfunctions. The analysis focused on interpreting the documents' content to reveal dominant trends, institutional constraints, and the maturity level of internal managerial control mechanisms. Furthermore, a comparative perspective was applied across various categories of public institutions to highlight differences in implementation levels and to identify the key determinants of performance or, conversely, of resistance to change (Figure 2).

Figure 2

Diagram of the research methodology



Source: Elaborated by the authors.

The results were synthesised into a unified interpretative framework, enabling a coherent understanding of how SCIM principles are translated into practice—from formal compliance requirements to the development of genuine mechanisms for risk management, performance management, and organisational accountability. Through this methodological design, the research aims to provide not only a snapshot of the current stage of SCIM implementation but also a critical analysis of the Romanian public administration's capacity to internalise legal requirements within a modern and efficient managerial model. In this regard, the methodology becomes not merely an investigative tool but also a reflective framework for assessing institutional maturity and understanding how internal managerial control contributes to strengthening transparency, integrity, and good governance within the public sector.

Some ideas and opinions regarding the significance and importance of the internal managerial control system, as expressed in the specialised literature

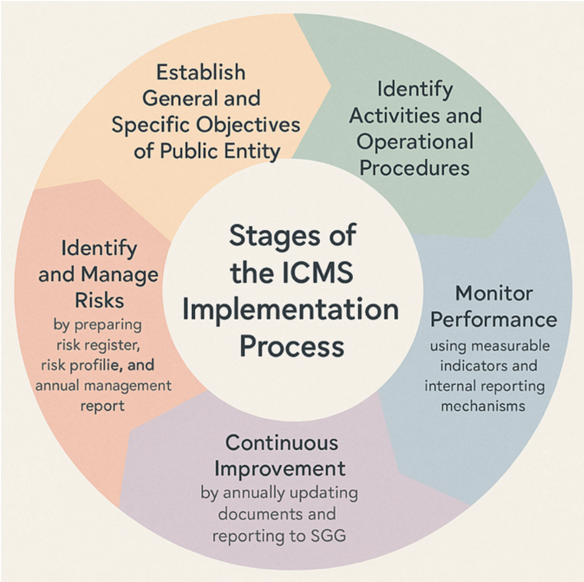
The works consulted in this study reveal the convergence of several academic and managerial perspectives that define the Internal Managerial Control System (SCIM) not merely as a technical verification instrument but as a strategic mechanism of governance, accountability, and performance. According to Pop (2016), internal managerial control represents "a complex architecture of organisational trust," designed to create coherence among objectives, resources, processes, and results. The author emphasises that the added value of SCIM lies in its capacity to integrate risk assessment and managerial information into a unified system based on learning and continuous adaptation. Consequently, internal managerial control becomes a transversal function that ensures not only compliance with the law but also the rationality of decisions and organisational stability. Other authors (Țugui et al., 2015) highlight the financial and economic dimension of internal control, arguing that a well-implemented control system contributes to maximising financial performance through responsible resource management and the reduction of operational vulnerabilities. In their view, SCIM's efficiency is a direct expression of managerial commitment to performance, while strengthening internal control reflects the institution's level of leadership maturity (State et al., 2017). Similarly, Garitte and Tomoială (2020) propose a normative and cultural approach to SCIM, stressing that its effectiveness cannot be evaluated merely by the existence of documents or standardised procedures, but by the extent to which principles of ethics, transparency, and self-control are internalised within organisational behaviour. Thus, internal managerial control becomes an indicator of organisational culture, and its sustainability depends on the degree of leadership involvement and staff awareness. Tomoială and Mare (2012) define SCIM as a process of continuous self-assessment, in which institutional management acts preventively, directing decisions toward risk anticipation and workflow optimisation. Through its educational dimension, internal managerial control fosters the development of a learning-oriented organisational culture, contributing to professional competence and institutional integrity. From a comparative perspective, the specialised literature shows that the Romanian model of internal managerial control—based on the standards established by the SCIM Code (General Secretariat of the Government Order no. 600/2018)—is aligned with international principles set out in the COSO and INTOSAI frameworks. In this sense, SCIM stands as a European mechanism for ensuring good governance, promoting the values of efficiency, transparency, and public accountability. This alignment gives the Romanian system a strategic added value through its integration into the broader process of administrative modernisation and adaptation to the standards of the Organisation for Economic Co-operation and Development (OECD). Another major aspect highlighted in the contemporary literature concerns the proactive nature of internal managerial control. Whereas in the past it was perceived as a reactive tool—aimed at correcting dysfunctions (Asalos and Bostan, 2023a; Constantin et al., 2022)—it is now viewed as a platform for prevention and managerial innovation, enabling the early identification of risks and the design of adaptive solutions. In this context, the digitalisation of SCIM processes—through workflow automation, reporting platforms, and data-driven analysis (Asalos and Bostan, 2023b)—has become a priority in modern governance, as it enhances efficiency, reduces errors, and increases transparency in decision-making. Based on these contributions, it can be argued that the current significance of SCIM extends beyond the institutional domain, with epistemological and paradigmatic implications for public management and economics. Internal managerial control is, in essence, a synergy between norms and values, between responsibility and performance, between control and autonomy. Therefore, the specialised literature converges on a clear conclusion: the internal managerial control system is not merely a set of rules but a managerial philosophy that guides institutions toward sustainable performance and social responsibility. In our view, the future of this system depends on the continuous professionalisation of personnel, the genuine involvement of top management, and the digitalisation of control processes—so that SCIM evolves from an administrative requirement into a core component of modern organisational culture.

The evolution of the normative framework of internal managerial control and its corresponding institutional mechanism

The first significant step in the regulatory development of internal managerial control in Romania was the adoption of Government Ordinance no. 119/1999 on internal control and preventive financial control, which established the obligation for the heads of public entities to implement their own internal control systems (GR, 1999). This act marked the transition from post-factum financial control to preventive managerial control, based on public managers' direct responsibility. Subsequently, efforts to enhance public governance efficiency were reinforced through Government Emergency Ordinance no. 109/2011 on the corporate governance of public enterprises, which introduced the principles of transparency, separation of functions, and performance evaluation (GR, 2011). This legislation is directly relevant to SCIM, as it sets managerial standards applicable both to public institutions and state-owned enterprises, thereby strengthening the logic of performance and accountability. Through the General Secretariat of the Government (SGG) Order no. 400/2015—updated by Order no. 600/2018—the Code of Internal Managerial Control for Public Entities was approved, establishing 16 mandatory control standards aligned with the COSO framework. These standards cover key areas such as the control environment, performance, ethics, competencies, risk assessment, operational procedures, information and communication, and continuous monitoring and evaluation (Bostan & Lazar, 2021). Complementarily, SGG Order no. 1054/2019 introduced the Methodological Rules for the Coordination and Supervision of SCIM Implementation through Methodological Guidance Missions. This document clarifies the role of the Directorate for Internal Managerial Control and Interinstitutional Relations (DCIMRI) within the General Secretariat of the Government, which is responsible for coordinating, monitoring, and reporting on the national state of SCIM implementation (SGG, 2019). Through these regulations, Romania has aligned itself with European standards of public management, where internal managerial control is viewed as a continuous improvement process rather than a mere administrative compliance requirement. The implementation of SCIM entails a clear structure of responsibilities within each public entity. The head of the institution (the main credit authorising officer) acts as the legal guarantor of the system, assisted by a Monitoring Committee, a Technical Secretariat, and, in some cases, designated risk officers. According to the methodological norms (Order no. 1054/2019), the implementation process involves several stages (Figure 3).

Figure 3

Stages of the SCIM implementation process



Source: Elaborated by the authors based on (SGG, 2019).

The responsibility for the proper implementation of SCIM lies with top management, while DCIMRI teams carry out methodological guidance activities. Through this mechanism, the aim is to foster an organisational culture based on transparency, accountability, and objective evaluation. In accordance with the Code of Internal Managerial Control (Order no. 600/2018), each institution must document and maintain procedures for its essential activities. The SCIM standards are grouped into five major areas, each standard following a specific structural template (Figure 4).

Figure 4

The architecture of SCIM standards

Source: Elaborated by the authors based on (SGG, 2018).

Implementation is monitored through the annual SCIM report, submitted to the General Secretariat of the Government (SGG) by each main credit authorising officer. The evaluation is carried out using a self-assessment form that determines the level of compliance as "not implemented", "partially implemented", or "fully implemented".

The recent status of SCIM implementation (2022–2024)

According to the SGG Report on the status of SCIM implementation for the year 2024, the main credit authorising officers that submitted reports include all ministries, independent authorities, and central institutions, except those within the defence, public order, and national security system (SRI, SIE, MApN, MAI, STS, SPP), which are legally exempt. To clarify the institutional framework of reporting, Table 1 presents the main categories of primary credit authorising institutions—both those exempted and those included in the SCIM reporting system for 2024.

Table 1

The main categories of primary credit authorising institutions, both exempted and included in the reporting system

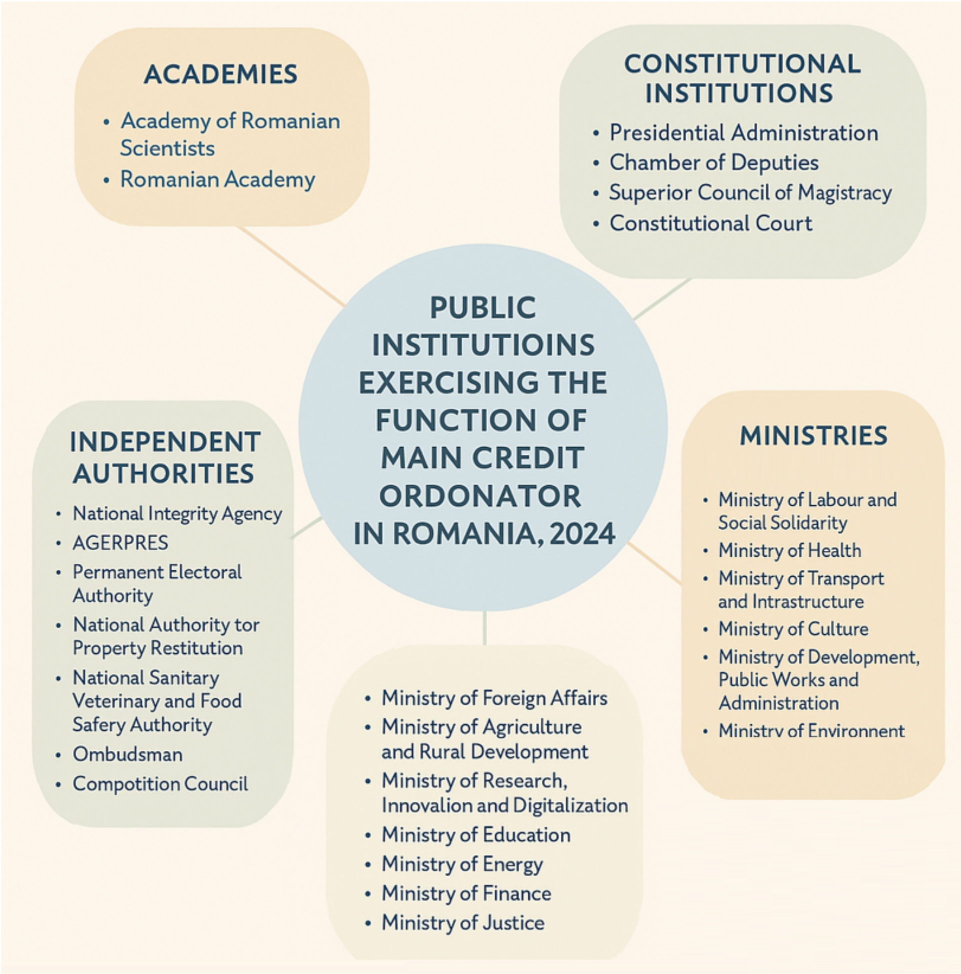
Category	**Institutions**	**Legal basis / Observations**
Exempted from reporting	MAI, MApN, MJ, SIE, SPP, STS, SRI, ÎCCJ	Art. 6 (1) of Law no. 51/1991; other specific acts related to national security
SCIM 2024 reporters	Presidential Administration, Chamber of Deputies, Court of Accounts, Superior Council of Magistracy (CSM), ministries, autonomous authorities (CNA, ANSVSA, Ombudsman, etc.)	According to Annex 3 of the State Budget Law no. 421/2023 and GEO no. 16/2024
General observations	Over 90 main credit authorizing institutions report annually to the SGG	The exemptions do not affect the overall analysis but reduce inter-institutional comparability

Source: Elaborated by the authors based on (SCIM, 2025).

To clearly delineate the entities covered by the SCIM implementation process, Figure 5 presents the public institutions in which the function of the main credit authorising officer is exercised.

Figure 5

Public institutions in which the function of the main credit authorising officer is exercised



Source: Elaborated by the authors based on (SGG, 2023-2025).

This institutional framework forms the basis for subsequent analyses regarding the degree of compliance, structural challenges, and correlation with public governance mechanisms. The analysis of the SGG Report (2025) highlights several relevant findings concerning the current stage of implementation of the Internal Managerial Control System (SCIM). Over 90 main credit authorising institutions submitted complete reports, reflecting broad institutional participation in the evaluation process. The level of full compliance – that is, the complete implementation of SCIM standards – reached approximately 41%, marking a slight increase compared to 2023 (37%). Around 47% of public institutions are at a partial implementation level, while the remaining ones are still in the initiation phase. The most significant progress was recorded in ethics and integrity, objective-based organisation, and risk assessment. At the same time, the main deficiencies persist in procedure documentation, performance evaluation, and systematic monitoring. To provide a comparative overview of compliance levels and the dynamics of the implementation process, Table 2 presents the SCIM implementation status across the main credit authorising institutions for the years 2023–2024.

Table 2

Status of SCIM implementation level among main credit authorising institutions (2023–2024)

Category	Included institutions	Compliance level 2023 (%)	Compliance level 2024 (%)	Observations
Full implementation	Ministries, central institutions	37	41	Slight increase, especially in ethics and planning standards
Partial implementation	Independent authorities, agencies	50	47	Stagnation, differences across fields
Initiation phase	Small and local institutions	13	12	Lack of resources and expertise

Source: Elaborated by the authors based on (SGG, 2025, 2024).

In most institutions, SCIM operates more as an administrative reporting mechanism than as an integrated managerial tool. Nevertheless, a positive trend toward the professionalisation of internal control activities can be observed, driven by both external pressures (such as reports from the Court of Accounts and European audits) and growing internal awareness. In 2024, the evaluation was influenced by two major developments: (1) the partial digitalisation of SCIM reporting, through the introduction of a centralised data collection platform; and (2) the alignment with corporate governance principles regulated by GEO no. 109/2011, which promotes a performance- and transparency-based management approach. The overall coordination of SCIM implementation is carried out by the General Secretariat of the Government (SGG) through the Directorate for Internal Managerial Control and Interinstitutional Relations (DCIMRI). This directorate is responsible for: (i) providing methodological guidance to main credit authorising institutions; (ii) organising monitoring missions; (iii) centralising data on the stage of SCIM implementation; and (iv) preparing the annual report submitted to the Government. At the level of each public entity, an SCIM Monitoring Committee serves as an internal structure supporting the head of the institution in developing the SCIM program, implementing standards, and managing risks. In total, the report analyzed over 90 main credit authorizing institutions, including:- (i) fundamental state institutions (Presidential Administration, Chamber of Deputies, Senate of Romania, Constitutional Court, Court of Accounts); (ii) ministries (Finance, Education, Agriculture, Culture, Health, Justice, Environment, etc.); (iii) autonomous authorities (Competition Council, ANSPDCP, National Audiovisual Council, Superior Council of Magistracy, Ombudsman); (iv) public institutions with a strategic role (Romanian Academy, Romanian Cultural Institute, Academy of Scientists). These entities reported their SCIM implementation status to the SGG by completing the Self-Assessment Form, which reflects the level of implementation for each standard: not implemented, partially implemented, or fully implemented. The best-implemented standards include: (i) Standard 1 – Ethics and Integrity; (ii) Standard 5 – Objective-Based Organization; (iii) Standard 6 – Activity Planning; (iv) Standard 7 – Risk Management. Conversely, the problematic standards remain: (i) Standard 8 – Procedure Documentation; (ii) Standard 14 – Performance Evaluation; (iii) Standards 15–16 – Monitoring and Continuous Improvement. Compared with the 2020–2021 period, the number of entities applying SCIM has increased by over 20%, mainly due to the strengthening of DCIMRI's role, the organization of training sessions, and the expansion of electronic reporting requirements.However, the report also notes the persistence of a formalistic approach in many institutions, where SCIM is still perceived as an administrative obligation rather than an active managerial instrument. Some key problems, deficiencies, and structural causes related to SCIM are summarised in Table 3.

Table 3

Key problems identified in SCIM implementation

Problem	Description	Structural causes / Consequences
Formalism and superficial compliance	Many public institutions complete self-assessment forms only to meet formal requirements, without a real analysis of internal processes. SCIM is often treated as a bureaucratic obligation.	Lack of SCIM integration into organizational culture and decision-making processes; documents are drafted for compliance rather than managerial usefulness.
Lack of professional competencies	Staff responsible for SCIM implementation, especially in small and medium-sized institutions, lack proper training in risk management, internal control, and auditing.	The absence of specialized training programs results in weak managerial performance and a low level of institutional maturity.
High staff turnover	High mobility among public sector employees (over 30% in some ministries) disrupts the continuity of the SCIM process.	The lack of institutional knowledge transfer mechanisms leads to loss of experience and systemic discontinuities.
Lack of digitalization and interoperability	Although the SGG launched a pilot digital platform for SCIM reporting, many institutions still submit documents in traditional format.	The low level of digitalization limits comparative analysis, automated evaluation, and reporting efficiency.
Lack of integration into the corporate governance system	Although GEO no. 109/2011 provides a framework for the performance management of public enterprises, its link with SCIM remains weak.	The evaluation of managerial performance is not correlated with risk indicators or internal audit results, reducing public governance coherence.

Source: Elaborated by the authors based on (SGG, 2023-2025).

In our view, the Internal Managerial Control System (SCIM) applied in the Romanian public sector exhibits several defining features that shape both its current stage of development and the necessary directions for future consolidation. First, there is evidence of steady but uneven progress—the overall level of compliance is increasing, yet significant disparities persist among institutions. Second, the need for professionalisation is becoming evident, as SCIM should be recognised as a distinct field of expertise, integrated into university curricula and continuous professional training for civil servants. At the same time, digitalisation is emerging as an essential solution to enhance efficiency by implementing a national platform that facilitates automated evaluation, transparency, and institutional performance benchmarking. Another key direction involves aligning SCIM with program-based budgeting to formalise the link among objectives, risks, and the allocation of financial resources. Complementarily, the development of an SCIM maturity indicator system is required to enable comparative performance measurement across institutions. Finally, there is a pressing need to promote a genuine culture of accountability grounded in authentic leadership, organisational ethics, and effective internal communication. On the other hand, the Directorate for Internal Managerial Control and Interinstitutional Relations (DCIMRI) has identified several persistent shortcomings, notably: (i) formalism, reflected in the existence of control documents (risk registers, procedures) without practical application; (ii) high staff turnover and the lack of specialization in the field; (iii) the perception of SCIM as a bureaucratic requirement rather than a managerial tool; and (iv) a deficit of digital interoperability, which limits reporting efficiency and data analysis capacity. Concrete progress has been observed in institutions that have implemented digital platforms for risk management and introduced performance indicators in their strategic planning (e.g., the Ministry of Finance, the Ministry of Education, and the National Sanitary Veterinary Authority). These entities have used SCIM to optimise workflows and reduce procedural redundancies.

At the same time, the General Secretariat of the Government (SGG), through DCIMRI, has carried out methodological guidance missions for main credit authorising institutions, contributing to the standardisation of interpretation practices and the development of good practice guidelines (SGG, 2023). The strategic dimension of the Internal Managerial Control System has also not been overlooked—this is reflected in its interaction with corporate governance mechanisms, regulated by GEO no. 109/2011. This legal framework established essential principles such as transparency, functional separation, and performance evaluation within public enterprises—principles that are also mirrored in the operation of SCIM. The correlation between the two systems is achieved through several key elements: (i) the annual evaluation of management performance and the establishment of result indicators; (ii) the direct accountability of the institution's leadership for the integrity of the internal system; (iii) transparency and publication of institutional reports; and (iv) the active involvement of internal audit in assessing the functioning and effectiveness of SCIM. Although there is evident normative convergence between SCIM and corporate governance, in practice, these mechanisms often operate in parallel, lacking true integration between internal control instruments and performance evaluation systems (Danescu, 2021). In the broader context of digital public administration reform, the interconnection of these mechanisms becomes a strategic priority.

Conclusions

Over the past two decades, the Internal Managerial Control System (SCIM) has emerged as a fundamental pillar of good governance within the Romanian public administration, contributing to the establishment of a coherent framework for accountability, transparency, and institutional performance. From its initial regulations to its current form, the system has evolved steadily, benefiting from a comprehensive legal framework aligned with European standards. However, the practical effectiveness of SCIM largely depends on the degree of managerial ownership, the professionalism of human resources, and the organisational maturity of public institutions. The analysis of the situation for 2024 indicates moderate but consistent progress in overcoming bureaucratic formalism. An increasing number of public institutions are adopting a substantive, performance-oriented approach focused on risk management. However, challenges persist, regarding a shortage of specialised resources, low levels of digitalisation, and the rigidity of administrative culture. In this context, strengthening SCIM requires a strategic vision grounded in systemic reforms and continuous adaptation to the evolving requirements of public governance.

Looking ahead to the 2025–2030 period, transforming SCIM into an efficient and integrated mechanism involves the implementation of several key directions: (i) full digitalization of reporting through an interoperable national platform; (ii) standardization of institutional performance indicators; (iii) continuous professional development of personnel involved in internal control; (iv) stronger integration of SCIM with program-based budgeting and risk management; (v) increased public transparency of evaluation results; and (vi) the integration of SCIM into the architecture of national digital governance, including the Government Cloud and the National Performance Management System. Through the implementation of these measures, SCIM has the potential to evolve from a mere administrative compliance tool into an active mechanism of strategic management, capable of supporting efficiency, integrity, and accountability in the public sector. In essence, the future of internal managerial control depends on transforming it into a sustainable organisational culture—one that values ethics, continuous learning, and performance—as indispensable conditions for consolidating a modern, transparent, and results-oriented administration.

Research Limitations

This study presents several limitations specific to descriptive-analytical approaches. Primarily, it relies on official documents, institutional reports, and a selection of relevant academic works, which may limit the depth of empirical analysis. Furthermore, the lack of comparable inter-institutional data and the ongoing evolution of the legislative and digital framework may affect the future validity and generalisation of the conclusions drawn.

Suggestions for Future Research

Future research could focus on a comparative analysis between different categories of public institutions to identify best practices in SCIM implementation. Moreover, it would be valuable to extend the study to examine the impact of digitalisation on internal managerial control efficiency and to explore the relationship between institutional maturity and organisational performance.

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Conflicts of interest

The authors declare no conflicts of interest.

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