INCREASING THE LEVEL OF INTEGRITY IN THE STRUCTURES OF THE NATIONAL AGENCY FOR FISCAL ADMINISTRATION

Ph.D. Student, Cecilia MĂNTESCU (TÎLVAN)
"Valahia" University of Targoviste, Romania
E-mail: cecilia.tilvan@gmail.com
Ph.D. Student, Georgiana Daniela VASILE (VLAD)
"Valahia" University of Targoviste, Romania
E-mail: g3luk2006@yahoo.com
Ph.D. Student, Mirela Roxana BĂRBULESCU (NIȚA)
"Valahia" University of Targoviste, Romania
E-mail: roxy_20_ro@yahoo.com

Abstract: Increasing the level of integrity within the structures of the National Agency for Fiscal Administration (ANFP) is a priority that involves strict compliance with the rules of integrity in carrying out specific activities, as well as creating the necessary mechanisms to prevent their violation and maintain an adequate level of implementation. The General Directorate of Integrity (DGI) was set up at this level in order to ensure the record of the measures for the prevention of corruption and the evaluation indicators. which contributed to strengthening the levers of ensuring and consolidating integrity through actions of identification, prevention of corruption risks, monitoring, supervision and control of the activity of civil servants. The objective of this study is the qualitative assessment corruption in the Romanian tax system. For this purpose, as a research tool I will use as a method the opinion poll based on the questionnaire, which over time has proven to be one of the most frequently used techniques, the population being more and more familiar with this research method. With the help of the questionnaire we can obtain useful information regarding the attitudes, knowledge, interests, motivation, inclinations of the persons who are part of the researched population. Identifying the risks and vulnerabilities regarding the integrity in the fiscal field and the measures to diminish them, constitutes a point of a major importance in the realization of a responsible fiscal policy.

Keywords: management, consolidation, corruption, integrity, risk identification, vulnerabilities.
JEL Classification: D81, D83.

1. Introduction

The year 2020 was a year of unprecedented challenges for Romania, for the European Union and for the whole world. The COVID-19 pandemic has generated a health crisis with a negative impact on society and the economy as a whole. citizens by providing tax facilities, providing accessible online services, and by combating tax evasion. Also at the level of the institution must be ensured the objectives and procedures that are in accordance with the mission but also with the amount of risks that can be accepted.

The Agency's interface was developed around the concept of integrated risk management and active monitoring of business processes. Integrated risk management and corruption prevention aims to ensure the proper functioning of public institutions and authorities, to contribute to increasing the quality of public services and the level of trust of public service beneficiaries in public institutions and authorities, as well as in the business environment , leading at the same time to the successful achievement of the objectives.

At the level of ANAF, through the establishment of the General Integrity Directorate, an important step was taken, a step that contributed to strengthening the levers of ensuring and consolidating integrity through actions of identification, prevention of corruption risks, monitoring, supervision and control of civil servants. The agency manages a large amount of information, but not all of it is used in the monitoring process.

2. Literature review

Scientific research is a dynamic process and an analytical approach that allows the examination of phenomena, to solve a problem and / or to obtain precise answers based on

investigations (Durkheim, 1982, p.36). This process is characterized by the fact that it is systematic and rigorous and generates new knowledge for both researchers and the target audience. The types of research are determined by the researcher's objectives and are quantitative, qualitative or mixed. Research methods, regardless of their purpose, can only work properly if they have explicit procedures and have been shown to work over time. The application of qualitative and quantitative research methods in the field of public administration is changing the way researchers analyze open data and information of public institutions.

3. Research methodology

The objective of this study is the qualitative assessment of the danger posed by corruption in the Romanian tax system. Glass and Strauss-based theory is an easy but powerful qualitative method based on facts directly observed by researchers - in this case, authors - during an analysis of an event over a period of time (Strauss, Corbin, 1990, p.12-16). For this purpose as a research tool I will use as a method the opinion poll based on the questionnaire. On April 14 I participated as a civil servant in the caravan-type action carried out in Dâmbovița County Ministry of Finance - The control body whose main objective was "Increasing transparency, ethics and integrity in public authorities and institutions" with the application of the QUESTIONNAIRE method whose main purpose is the level of perception / knowledge of the phenomenon of corruption in public institutions and the business environment. The questionnaire method has proven to be one of the most frequently used techniques over time, with familiar with this research method. With the help of the questionnaire we can obtain useful information regarding the attitudes, knowledge, interests, motivation, inclinations of the persons who are part of the researched population. a point of major importance in pursuing a responsible fiscal policy.

Innovation is often compared to a bet, where the institution or public organization that uses it has to assess some risks (Alter, 2000, p.27-28) in order to achieve its goals.
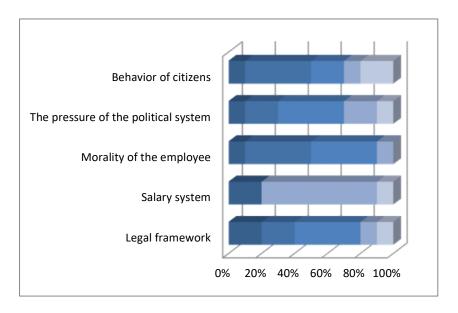
ANAF employees are trained in anti-corruption issues and on ethics and integrity, training and information activities are organized regarding the observance of ethics and the prevention of corruption for employees in all categories of positions.

4. Findings

The work on the basis of the approached questionnaire proposes to highlight the sensitive areas in order to measure the degree of knowledge and involvement of the participants in the "caravan" type events regarding the phenomenon of corruption perceived at the level of public institutions and business environment. The persons with management positions in the public institutions, authorities and enterprises must ensure that at the level of their own structures the criteria in the field imposed by the normative acts in force are respected, doubled by the rallying to the standards of internal managerial control. National Anticorruption Standards, the degree of implementation determining a means of assessing compliance with legal standards and revealing a proactive attitude. For this we chose a group of 20 civil servants and 5 business people who answered a number of 15 questions . In this presentation I bring to the attention of a smaller part of the questions but significant for the research.
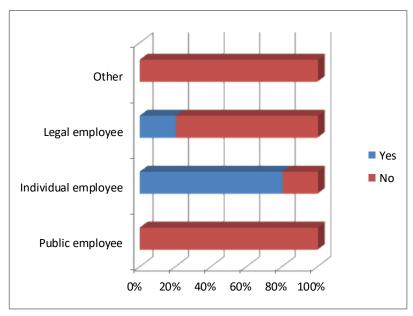
1. Elements that favor corruption

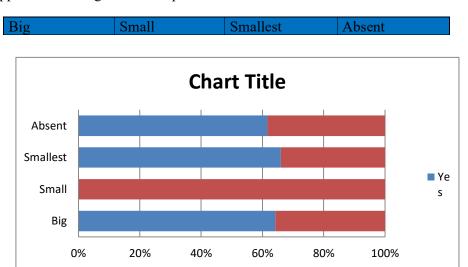| Legal framework	Salary system	Morality of the employee	The pressure of the political system	Behavior of citizens

* -% reported to the total number of respondents (N = 25)

2. How do you interact with public institutions to solve a problem?

Individual employee	Individual employee	Legal employee	Other

* -% reporterd to the total number of respondents (N = 25)
- civil servants as individuals, business environment as a legal entity

3. Appreciate the degree of corruption of civil servants as:

Big	Small	Smallest	Absent

* -% reported to the total number of respondents (N = 25)

Formula of Corruption (Robert Klitgaard, Controlling Corruption, University of California Press, Berkeley, C.A. 1988):
CORRUPTION = MONOPOLY + DISCRETION - RESPONSIBILITY

From the answers of those questioned both at the decision-making level and in terms of execution function, the presence of corruption is noted as a particularly negative factor, with direct influences on current activities and the reform process in general. appearance:

-The legal framework still largely favors what recommends speeding up the revision of the legislation.

- The salary system is a determining factor in the occurrence and maintenance of corruption in the conditions in which the salary level is not in accordance with the responsibilities and is not unitary.

-The morality of civil servants aspect with a lower weight, the explanation of this factual situation can be found in a reduced development of the organizational culture as well as mentality not in accordance with the current requirements.

- The pressure of the political system is a determining factor, the explanations can be offered by the pronounced instability of the public function, especially of the leadership, due to the electoral cycles and the functioning of the political clientelism.

-Citizens' behavior has a moderate influence and can be considered more of an effect than a cause of corruption

5. Conclusions

In order to prevent acts of corruption, multiple activities can be undertaken aimed at:
• organizing training and education activities, the target group being represented by the staff of public institutions and authorities, in order to inoculate the official's desire to protect his own integrity;
• conducting analyzes of the dynamics of corruption, opinion polls at institutional level and / or at the level of public service beneficiaries;

• elaboration of strategies and programs to prevent corruption, in collaboration with specialized structures and / or civil society;
• initiating and conducting prevention campaigns to raise awareness of the causes and consequences of corruption;
• conducting studies on the phenomenon of corruption, in order to identify the causes that generate it;
• identifying, assessing and highlighting the risks, risk factors, vulnerabilities and conditions that favor the commission of acts of corruption;
• elaboration of proposals for concrete measures to limit the commission of acts of corruption;
• verifying and evaluating the implementation of the measures established by the corruption prevention strategies and programs;
• initiating partnerships with other public entities that carry out activities in the field of the fight against corruption and monitor the way in which they are carried out;
• making informative materials and disseminating them;
• informing and educating citizens in order to be aware of the need to comply with the law, the consequences and costs of corruption, as well as the importance of adopting an active behavior in reporting corruption.

Fundamentally, the mission of governments and public institutions is to serve the public interest. Citizens' expectations of officials are respectable requirements for the performance of their duties in an honest, fair and impartial manner.

It is very important for each employee to properly understand their own role, the organization's risk strategy and how specific individual responsibilities fit into the overall framework of the organization. No organization can control all the risks, nor is it possible, from the perspective of the costs / resources involved. It is important to control what is really a priority (significant / strategic risks).

Reference:
1. ANAF, 2016. *Studiu de evaluare in cadrul proiectului Cresterea integritatii in Agentia Nationala de Administrare Fiscala prin cooperare institutionala si consolidarea capacitatii.* [pdf] Available at: <https://static.anaf.ro/static/10/GranturiNorvegiene/Studiu_ANAF_RO.pdf> [Accessed 5 April 2022].
2. Dozier, D.M., Gruning, L.A., Gruning, J.E., 1995. *Manager's Guide to Excellence in Publi Relations and Communication Management.* Lawrence Erlbaum Associates Inc.
3. Durkheim, E., 1982. *The rules of sociological method*, 2nd edition. Free Press.
4. Klitgaard, R., 1988. *Controlling Corruption.* Berkeley, C.A.: University of California Press.
5. Ministerul Finanţelor, 2022. Program SIPOCA 449. [online] Available at: <https://mfinante.gov.ro/ro/program-sipoca-449:> [Accessed 5 April 2022].
6. Popa, F.M., 2012. *Integritate publică şi corupţie. Abordări teoretice şi empirice*. Bucharest: Editura Economică.
7. Strauss, A.L., Corbin, J.M., 1990. *The basics of qualitative research: grounded theory procedures and techniques.* Newbury Park: SAGE Publications.