

STRENGTHENING THE INTEGRITY DETERMINING FACTOR REGARDING THE QUALITY OF PUBLIC FISCAL SERVICES

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Abstract: Consolidation and promotion of integrity in the tax administration can ensure a favorable framework for economic and social development, as well as for the consolidation of taxpayers' trust and respect towards the tax authorities. The consolidation of integrity is a determining factor regarding the quality of public tax services, because it represents a fundamental the moral and legal of the functioning of the tax system. In this sense, the consolidation of integrity can be achieved by adopting measures that improve the transparency, responsibility and efficiency of the tax administration. To the same extent, the consolidation of integrity can contribute to improving the efficiency and effectiveness of public tax services, by reducing administrative cost and by encouraging voluntary tax compliance by taxpayers. A sound tax administration can also help reduce tax violations, increase tax revenues and improve international rankings on governance and transparency indicators. From the need to develop an adequate management at the A.N.A.F level, the New National Anti-Corruption Strategy was implemented, which was an important step, which contributed to strengthening the levers of assurance and consolidation of integrity through identification actions, prevention of corruption risks, monitoring, supervision and control of the activity of civil servants. A.N.A.F manages a large amount of information, but not all of it is used in the monitoring process. The identification of risks and vulnerabilities regarding integrity in the fiscal field and the measures to reduce them, is a point of great importance in the realization of a responsible fiscal policy, a determining factor regarding the quality of public fiscal services.

Key words: management, consolidation, ethics, integrity, risks, vulnerabilities, public institutions, quality, public services.

JEL Classification: D81, D8, G32.

1. Introduction

Although the significance of integrity seems unquestionable these days, this was not always the case. Integrity is still a relatively young policy area. It has steadily climbed the political, administrative and academic agendas since the early 1990s. Integrity policies, strategies, monitoring and evaluations have gradually matured and gained more attention from national and international institutions such as the EU. Professional integrity has become an extremely popular topic, still discussed today in our society. The writer H. Jackson Brown Jr., whose works have been translated into many languages, known for the book "Life's Little Instruction", referring to this subject, argued: "Live in such a way that when your children think of fairness and integrity, they remember you".

Corruption can seriously affect society and can favor the creation of a negative perception of people, of public officials and dignitaries. Public integrity, transparency and the degree of involvement of the public administration in solving problems are the elements that form the basis of trust in public institutions.

2. Literature review

Romanian legislation defines professional integrity as the person's ability to carry out their professional activity in an ethical manner, free from improper influence and manifestations of corruption, respecting the public interest, the supremacy of the Constitution and the law.

Another definition is given to integrity - feeling of dignity, justice and conscientiousness, which serves as a guide in human conduct, honesty, honor, probity.

According to the explanatory dictionary of the Romanian language, integrity represents the ability to be or remain intact, whole, honest, fair, correct, incorruptible. Therefore, it is the type of virtue, which accumulates a multitude of moral traits of a person,

being perceived as a feeling of dignity, justice, and conscientiousness, considered a key point in human conduct.

According to Huberts et al., integrity is the quality of acting based on appropriate moral values, norms and rules accepted by a society (Huberts, Kaptein and Lasthuizen, 2007). Basically, it refers to the quality of individuals and organizations that match their words and actions, or how well people match their espoused values with their actual values.

An organization is integral if it lives by its rules adapted to contemporary needs so as to offer citizens quality public services. Thus, the need for institutional commitment is created, which involves the creation of mechanisms that ensure the possibility for the organization to respect the assumed values and to which it is publicly committed. These mechanisms are collectively referred to as the "integrity system". (Preston and Sampford, 2002b). In other studies on conduct, renowned scholars such as Hofstede and Scott have demonstrated that certain cultural dimensions could change the perception of ethical circumstances and influence the approach to corruption (Hofstede, 2001; Hofstede et al., 2010; Scott et al., 1993).

3. Research methodology

The purpose of this article is to support public authorities in managing, reducing and maintaining a unitary balance regarding integrity risks in both the public and private sectors I will consider the management of integrity risk management, an important aspect of the functioning of any administrative structure.

In his activity, the civil servant follows a set of principles and norms of conduct. In a general way, risk management involves the identification, analysis and continuous assessment of risks that may appear during the activity, as well as the planning of effective actions to be taken in risk situations (Andersen and Schroder, 2010).

Civil servants must comply with the rules provided by the code of conduct and when they find themselves in certain situations, in which it is possible to violate these rules, they can adopt different attitudes and measures in order to preserve their professional integrity. That is why they must develop an appropriate behavior in the activity, not for fear of not being sanctioned according to the legislative provisions in force, but to have a spontaneous behavior, which stems from an aware, internalized and acquired professional conduct. This fact can happen, spontaneously, only when the rules of professional conduct are well known by civil servants, are respected more first out of conviction, and only after that, out of the desire not to fall under the law and not to be sanctioned.

Wueste links values, purpose and consistency-integrity thus: "to achieve the purpose, one must respect the normative constraints intrinsic to the enterprise, which is essentially the task of maintaining its integrity". In the less ideal circumstance, an institution loses its coherence-integrity if "its practices or procedures predictably undermine the pursuit of the objectives in which it justifies its existence."

Coherence of values: For institutions, coherence of values becomes the existence and coherence of "member values" within the institution.

Willpower: For institutions, this requires "internal organizational arrangements" to ensure that the institution approves its decisions appropriately.

Reflection: Reflection plays a role both in the development of the institution's values and in the extent to which the institution's decisions and actions correspond to the objectives pursued. Institutions are reflective when they have decision-making and feedback processes that allow members of the institution to invoke value-based reasons in discussions and policy-making, and when the institution ensures that members understand the reasons for its decisions, rather than simple acceptance.

Honesty: Transparency and accountability (both internal and external) are key parts of the relevant internal organizational arrangements here

Integrity in the context of an institution also includes reference to all other bodies, individuals, norms, social factors, economic situations, standards, laws and institutional complexes. Some of these bodies may promote and others may undermine, and others do their best to conform to the institution's activities.

Together the internal qualities of the institution and the qualities of its external environment form the "integrity system" of the institution. The integrity system thus combines coherence-integrity and context-integrity of the institution. It encompasses all operations and factors that influence its performance.

In order to promote integrity, it was regulated by Government Decision number 583/2016 National Anticorruption Strategy 2016-2020 aiming at concrete objectives and measures to prevent and combat corruption;

The National Anticorruption Strategy (2012–2015) took over conditionalities 2, 3 and 4 from the European Commission Decision of December 13, 2006, which established a mechanism for cooperation and verification of the progress made by Romania in order to reform the judicial system and the fight against corruption, also considering the need to implement the recommendations of the latest MCV reports. The audit report on the implementation of the National Anti-corruption Strategy 2012–2015 (Ministry of Justice, 2016, pp. 35, 43) notes the need to strengthen prevention structures at the level of public institutions, as well as those of internal control and audit, alongside the specialization of risk analysis institutional.

At the level of territorial administrative units, "a rather formal approach to the prevention of corruption" is found through the lack of knowledge of legal standards of integrity, the lack of ethics codes, the non-existence of procedures to prevent conflicts of interest and incompatibilities, the lack of knowledge of pantouflage and the institution of the integrity whistleblower, the non-existence of data published in an open format.

The new National Anticorruption Strategy (2016–2020) (H.G. no. 583/2016, annex 1) proposes as a priority objective "the promotion of integrity, through the rigorous application of the normative and institutional framework in order to prevent corruption in Romania". The general and specific objectives of the new Strategy will be implemented in the general framework of decision-making transparency and open government, through a "trichotomous approach of strategic intervention in the field of anti-corruption: prevention, education and combat".

The declared values of the National Anti-Corruption Strategy 2016–2020 are: political will, integrity, priority of public interest and transparency. In the approach of the new Strategy, the promotion of integrity assumes that "representatives of institutions and public authorities have the obligation to declare any personal interests that may contradict the objective exercise of their duties. At the same time, they are obliged to consider all necessary measures to avoid situations of conflict of interests and incompatibilities" (H.G. no. 583/2016, Annex 1, p. 13). The general and specific objectives aim at developing a culture of transparency for open governance, increasing institutional integrity, strengthening integrity, reducing vulnerabilities and corruption risks in priority sectors and fields of activity (specific objective 3.8 refers expressly to local public administration and lists the main actions for its implementation (H.G. no. 583/2016, Annex 1, p. 24).

In particular, the National Anti-Corruption Strategy, regarding general training with a valuable approach, reports that administrations must program specific training initiatives in the field of ethics and legality. These initiatives must involve all employees and collaborators in various capacities, they must refer to the content of the codes of conduct and the

disciplinary code and must be based primarily on the examination of concrete cases; the organization of specialized groups must be organized, composed of a limited number of employees and guided by an animator, within which ethical issues considered in the context of administration are examined and addressed in order to highlight the principle of ethical behavior, in different situations.

Kaptein describes a code of ethics as a "conduct guide" for the members of an organization.

A business code is a distinct and formal document, which contains a set of instructions developed by and for a company, to guide the present and future behavior, on multiple aspects, of managers and employees, of some in relation to others.

From the need to develop adequate management at ANAF level, in 2012 the General Directorate of Integrity was established, which meant an important step that contributed to strengthening the levers and principles of ensuring and strengthening integrity through actions to identify and prevent risks of corruption, monitoring, supervision and control of the activity of civil servants with the aim of promoting integrity in the exercise of public duties and functions at the ANAF level.

The principles governing the public office are legality, impartiality, speed, operational independence and confidentiality.

The legislation regarding the legal framework of conduct was revised by GEO 57/03.07.2019 regarding the Administrative Code and O.P.A.N.A.F 2666/2017 regarding the Code of Conduct within ANAF.

The administrative code brings together:

- the rules of conduct stipulated by Law 7/2004 on the Code of Conduct of Public Officials (repealed);
- and those provided for by Law 477/2004 on the Code of Conduct of contractual personnel (repealed);
- the obligations stipulated by Law 188/1999 on the Statute of civil servants (attorneys).

All these rules and obligations can be found in the Administrative Code under the heading of "duties", in Title II, Chapter V, Section 2 - Duties of civil servants.

Compiling the list of professional values is difficult and does not exhaust the subject. The list contains the principles stipulated in the normative acts that regulate ethics, deontology and the professional conduct of ANAF officials, which we consider essential to the purpose of the institution.

Compliance with them must be required of all officials if the organizational goal is to be fulfilled.

Wikipedia defines integrity as basing one's action on a set of consistent, solid principles. Key elements for a high level of integrity are considered to be the depth of these principles and the adherence of each level in the organization to this set of principles.

4. Findings

Integrity is, in fact, universal to the human experience, it can be considered the standard of an individual, an organization or agency, an institution, discipline or even an entire nation. Integrity is the measuring unit for trust, competence and professionalism. Deep within every human being is a subconscious ability to interpret behavior and events as a mark of integrity or a violation of it.

Dr. Martin Benjamin, doctor of philosophy and professor at Michigan State University, identifies in the work, "Splitting the difference: compromise and integrity in ethics and politics", five psychological types of lack of integrity, of which:

-the moral chameleon: eager to please others and temperamentally indisposed to moral controversy and disagreement, the moral chameleon quickly modifies or abandons his previously stated principles. Apart from his commitment to pleasing others, the moral chameleon has very little in the way of moral values. The moral chameleon bears close scrutiny. If he is in a situation where abstaining from principles requires resistance to social pressure, it is very likely that he will betray not only others, but also himself (p. 47).

-the moral opportunist is similar to the moral chameleon in that his values are in constant change. But while the moral chameleon tries to avoid conflict, the moral opportunist places the satisfaction of his immediate interest as his primary value. While a motto of the moral chameleon might be "above all, understanding with others", that of the moral opportunist is, "above all, succeed/win" (p. 48).

These character types identified by Dr. Martin Benjamin highlight what integrity is not. But, upon careful analysis, some clues can be obtained for a correct understanding of the concept of integrity. First, a person of integrity has a coherent and relatively stable set of ethical values and principles. And, secondly, the action, behavior, thinking of this person tend to reflect these principles.

Likewise, individual integrity presupposes that both the actions and thoughts of a person are unitary, and these should reflect a set of ethical virtues, which that person has freely and sincerely embraced.

Integrity, in any professional context, represents the integrated collection of values that highlight professional purpose, and presumably, in any organization, these professional purposes are closely related to protecting and serving the public.

5. Conclusions

All this makes us consider the so-called "value formation" as a tool to recover the efficiency and effectiveness, as well as the global credibility of the public sector in Romania. The model contains all the elements that, through the formation of values, can be transferred to public employees in this new perspective. For this reason, we believe that a natural evolution of the school is necessary in the development of training content and models for the public sector that needs (perhaps even more than any other sector) innovative training methodologies.

The corruption prevention strategy should promote the "holistic approach", in the sense of orienting and guiding employees both in building solid behavioral protections and in increasing the "ethical decision-making capacity" (strengthening the so-called "ethical space"). This is the "double key" of reinforcing behavior, on the one hand, and reinforcing the ethical space, on the other, to do the right thing and be convinced that one is doing the right thing.

Therefore, a modern and correct promotion strategy for the prevention of corruption combines a rules-based approach. Promoting decision-making autonomy through the so-called "external controls" regarding the behavior of employees at work. Detailed formal rules and procedures are preferred as a means of reducing sobriety violations and preventing repercussions (eg behavioral standards and rules, risk management, individual and group code of conduct, etc.)

A value-based approach proposes to promote decision-making autonomy by exercising "internal controls", i.e. the control exercised by employees over themselves. This approach aims to stimulate the understanding and daily application of ethical values and to improve decision-making skills and develop autonomy through interactive training sessions, groups, individual counseling. And this is where the "behavior not paid for by law" comes into play, i.e. the ethical space. If this dimension has not been handled, if the ethical space has

not been nurtured (e.g. by the reactivation of a strong thought and an ethical position also on the small choices made daily), the public employee risks not knowing how to deal with the complexity of the choice. Consequently, the conquest of one's own ethical space is parallel to the conquest of autonomy. The conceptual frameworks presented by Panagiotou and Van Vijnen (2005) and Baker and Sharif (2007) demonstrated that considering the management of integrity knowledge in the research of the organization, there is the possibility of a positive or negative impact on the long-term objectives of the organization.

An organizational development training program aimed at future and current managers has the potential to update the guidelines for possessing and acquiring the leadership skills to succeed in the workplace both at the superior level and among their subordinates. Such guidelines in organizational development, especially in the public sector, indicate the need for organizational change and professional fulfillment (Kiel and Watson, 2009; Baker and Sharif, 2007; Moynihan and Pandey, 2005).

At the same time, a number of principles are clearly prominent. Governance integrity refers to moral values that are important and widely shared. Key values include, for example, integrity (consistency, including in the private sphere), incorruptibility (no conflicts of interest) and justice (adherence to rules and codes, including within the profession). These values are important for acting with integrity and for the question of what unethical action entails (integrity violations). This means that many different types of integrity violations can be distinguished (Huberts, 2005; Lasthuizen, 2008; Lasthuizen, Huberts and Heres, 2011).

In conclusion, the law as a whole should contribute to increasing the number of civil servants with integrity, who can carry out their professional activity ethically, free from improper influence and manifestations of corruption, respecting the public interest and who would benefit from credibility and respect from all of us, the citizens.

In addition, it can contribute, strengthening the integrity and effectiveness of public services, by reducing administrative costs and by encouraging voluntary compliance with tax obligations by taxpayers. An integrated tax administration can also help reduce tax violations, increase tax revenues and increase tax revenues and their international growth on governance and transparency indicators.

To strengthen integrity in the public tax sector, it is important to ensure a culture of integrity and professional ethics among tax administration employees, by promoting ethical and moral values and principles, and by implementing clear procedures and policies regarding the prevention and combating of corruption and of combat. of tax frauds.

It is also important to develop partnerships with the private sector and civil society to promote transparency and accountability in the tax revenue collection process and to improve the quality of public services. Finally, strengthening integrity in the public sector requires a continuous and complex process that requires commitment and sustained efforts from the actors involved, so as to ensure an efficient, transparent and needs-responsive tax system that responds to expectations and taxpayers contribute to sustainable economic and social development.

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