

## INCREASING INTERNAL CONTROL AND MANAGING RISKS IN THE PUBLIC CULTURAL SECTOR - EUROPEAN-LEVEL SOLUTIONS FOR SUSTAINABLE GOVERNANCE

**Ph.D. Student, Silviu-Ionel STOICA**

Valahia University of Targoviste, Romania

**Ph.D. Student, Andreea-Nicoleta LITA (MATEI)**

Valahia University of Targoviste, Romania

**Ph.D. Student, Ștefan-Alexandru PREDA**

Valahia University of Targoviste, Romania

**Ph.D. Professor, Valentin RADU,**

Valahia University of Targoviste, Romania

**Abstract:** This paper explores the intricacies of risk management and the enhancement of internal control within public cultural institutions, aiming primarily to uncover solutions that promote sustainable governance within the European framework. This research employs a mixed methodology, incorporating an analysis of risks unique to the cultural sector, a review of pertinent European policies and instruments, and the presentation of exemplary models of best practices. This paper conducts a comparative analysis of various institutions and assesses risk management tools, emphasizing the critical role of strong internal control in preventing malfunctions, enhancing transparency, and optimizing operations. The findings emphasize that establishing robust internal control mechanisms, tailored to the unique characteristics of each institution, is crucial for maintaining the sustainability and competitiveness of the European public cultural sector amidst the challenges presented by an ever-changing global landscape.

**Keywords:** risk management, sustainable governance, public cultural institutions, internal control, Accounting.

**JEL Classification:** H83, Z18, M41.

### 1. Introduction

Recognizing culture as an interdisciplinary topic with social, economic, and educational implications, public cultural sectors across Europe and the world use an integrated and participatory approach (Sabatini, 2019). Most EU development projects involve cultural activities, and the EU funds a number of programs that promote cultural collaboration on a global scale and the sector's long-term viability (Gustafsson and Lazzaro, 2021). Promoting cultural variety and social inclusion on a global scale, culture therefore becomes an integral aspect of international discussion and development policies (Zapata-Barrero and Mansouri, 2022).

Management of resources and procedures must be efficient, transparent, and integrated to promote the development of cultural infrastructure and the correct operation of public institutions, this is why governance in the public cultural sector is important (Mendoza & Talavera, 2025). A predictable and stable administrative and legal structure enhanced organizational performance, and the prevention of corruption are all outcomes of strong governance (Agu et. al., 2024). Given the cultural sector's susceptibility to a wide range of risks-including financial ones, risks associated with heritage, and threats to the continuation of cultural activities-risk management is an integral part of this governance (Mutua and Ibembe, 2020).

Public authorities may safeguard cultural assets, maximize the use of public monies, and encourage community and cultural actor participation in decision-making through the implementation of laws rooted on participatory governance and rigorous risk management (Grcheva and Oktay Vehbi, 2021). It makes it easier to address regional, national, and European issues with unified plans that are tailored to each location. Within a larger framework of internal control and audit, risk management in the cultural sector include the preservation of cultural objects and the environment.

Strategic frameworks that encourage multilateral collaboration and long-term sustainability are therefore providing more and more assistance to the public cultural sector in both the European and worldwide contexts (Vila and al., 2021). A contemporary cultural administration rests on the tenets of good governance and risk management; they safeguard not just the continued existence of cultural institutions but also the growth of a culture that is both adaptable to new circumstances and able to make the most of its global cultural potential (David, 2025).

## 2. Methodologies

Starting from the main research question: How do internal control systems and risk management influence the governance and performance of public cultural institutions? the study aims at the following two objectives:

1. Analysis of the contribution of internal control systems to increasing transparency, accountability and efficiency in resource management in public cultural institutions.
2. Examining the influence of organizational culture on fostering sustainable governance through the enhancement of internal control and the adaptation to modern challenges.

The objectives outlined establish a clear and focused framework for evaluating managerial and administrative processes within public cultural institutions, emphasizing the direct connection between internal control, organizational culture, and performance governance (Figure no. 1).



Figure no. 1 - synergy between internal control, organizational culture and performance governance  
Source: Own research

This study employs a clear and rigorous methodology, utilizing a mixed approach that incorporates critical analysis of pertinent documents and case studies within the realm of public culture. Through a careful review of existing guidelines, reports and policies, it seeks to highlight how internal control systems and risk management contribute to effective and accountable governance.

The chosen case studies allow a deepening of the practical applications of this theoretical framework in cultural institutions that represent models of good practice in Europe, analysing the results of transparent management of resources and compliance with the rules. This method provides an integrated perspective, which combines the theoretical with the concrete example, to provide pertinent recommendations for optimizing administrative and managerial processes.

The methodological approach emphasizes the qualitative interpretation of sources and the contextual understanding of cultural governance, providing a humanized academic framework that reflects the complexity and dynamics of the public cultural sector. Thus, research is promoted that capitalizes on existing documentation and institutional experiences to generate conclusions relevant to future practice and strategies.

## 3. Current challenges of public cultural institutions - Risk management in the public cultural sector

There are many and complicated problems that public cultural institutions are facing right now. Changes in the environment mean that people and businesses must quickly adjust to new social and technical realities. At the same time, financial demands mean that people must handle limited resources in a smart and innovative way (Rudkouskaya and Malik, 2024).

Digitalization necessitates the amalgamation of contemporary technology to enhance cultural accessibility and to invent methods of displaying and protecting history (Poddar, 2024). But the need for openness and accountability is growing, and institutions must keep lines of communication open and honest with the public and their donors to create confidence and achieve the standards of good governance (Modise and Modise, 2023).

In the public cultural sector, risk management means figuring out what kinds of risks there are. These include financial risks, which have to do with not having enough money or using it wrong; operational risks, which have to do with how things work on a daily basis and the infrastructure; reputational risks, which hurt the institution's image and credibility; and legislative risks, which make sure that the rules and laws are followed.

Risk management in the public cultural sector may be seamlessly included into internal control systems. Internal control makes ensuring that people follow the law and keep their finances in order, which are both important for controlling financial and legal risks (Abiodun, 2020). Internal control also helps reduce operational risks that come from everyday operations and infrastructure by making sure that operations run smoothly.

Regular audits, stakeholder engagements, and monitoring of the outside world are all ways to find and evaluate risks that work well with the internal control architecture. These approaches help you think ahead about difficulties and how to stop them from happening. Also, internal control improves long-term governance by being open and responsible (Manginte, 2024). These are essential components of controlling reputational risk, which can affect the image and credibility of cultural organizations. In the public cultural sector, risk management is based on an integrated system where internal control is the basis for constant monitoring, compliance, and flexibility (Kuola and Obasan, 2025). This is done to protect the organization's cultural mission and long-term success.

#### ***Internal control, concepts and roles - Relevant European legislative framework and policies***

Internal control in cultural institutions involves a straightforward set of processes and procedures aimed at helping the organization meet its goals (Abiodun, 2020). This means following the law, managing money wisely, and making things work better. This framework is key for effective governance. It offers cultural institutions a clear and dependable system that can adapt to handle both internal and external risks, while keeping their main cultural mission in sight.

The rules and guidelines in Europe play a key role in supporting public cultural institutions to function effectively (Bekpayeva and Nikiforova, 2023). European regulations give forth norms for public financing, conserving cultural assets, and copyright (Vučković et. al., 2021). They try to find a balance between protecting culture and the need for new ideas. European policies help people feel included and make it easier for everyone to take part in cultural activities.

The European Union's Cultural Agenda is an example of a commitment to making public policy more integrated, encouraging cultures to work together, supporting digitalization, and promoting sustainable development (Vries, 2020). These programs provide participants a clear framework that makes them want to discuss their best practices, come up with new ideas, and join cultural groups from other countries. By doing this, they make culture more important as a key role in bringing people together and helping the economy grow (Aririguzoh, 2022). Thus, internal control in cultural institutions, in close correlation with the legislative framework and European policies, becomes a strategic tool for ensuring an efficient, accountable and adaptable administration, which protects cultural heritage, optimizes the use of resources and promotes an organizational culture oriented towards excellence and sustainability (Puchkov and Kholodkov, 2025).

#### **4. Instruments and techniques to improve internal control**

Enhancing internal control within public cultural institutions relies heavily on the tools and methods employed, which serve as crucial foundations for achieving effective and sustainable governance (Boufounou et. al. , 2024). In this context, internal audit functions as an independent and objective process, offering regular evaluations of adherence to legal standards and the operational efficiency of processes (Ogunsola, et. al., 2021). This practice not only identifies vulnerabilities but also suggests corrective actions to address them. The periodic risk assessment strengthens this approach by conducting a comprehensive evaluation of potential threats, regardless of whether they originate from within the institution or from external sources (Landoll, 2021). This enables the organization to actively identify and address these risks before they arise.

Monitoring and feedback mechanisms (Figure no. 2) serve as essential tools that enable ongoing oversight of organizational processes, allowing for swift modifications and sustained enhancement of activities (Carreno, 2024). These mechanisms promote transparency and accountability among managers, establishing a framework that can adjust to changes in context and address new challenges as they arise (Mason, 2020).



Figure no. 2- CSR Integration and Control Mechanism

The integration of risk management with internal control determines an integrative and preventive approach, which not only reacts to the identified problems, but also builds the institution's resilience. Through this functional synergy, cultural institutions protect their tangible and intangible assets, ensure the continuity of their cultural mission and strengthen their position in the face of contemporary challenges, such as legislative changes, financial pressures or reputational risks (Ma and Guo, 2024). Thus, strengthening internal control through these tools and methods contributes to managerial performance and sustainability in the cultural public sector (Boufounou et. al., 2024), establishing a strong framework for responsible and efficient management of resources and for promoting an organizational culture oriented towards performance and adaptability.

#### *Examples of good practice and case studies from Europe*

In Europe, public cultural institutions have successfully implemented internal control and risk management in different contexts. Initiatives such as the CoGov project in Central and Eastern Europe, inspired in part by Nordic practices, promote collaborative governance and the integration of cultural spaces into sustainable urban strategies (Mickov, 2025). These models combine urban revitalisation with the multiple involvement of cultural actors, communities and the private sector, ensuring an efficient and transparent use of funds and resources, within a clear and enforceable legal framework (Burnham, 2022).

The advanced participatory governance models implemented in museums and cultural centres in the Nordic countries are characterised by the active involvement of local communities, cultural operators and the administration in a continuous and transparent dialogue (Pierroux et. al., 2020). These institutions use internal audit as a fundamental tool for the ongoing assessment of financial and operational risks, which ensures rigorous monitoring of the use of funds (Ogunsola et. al., 2021).

By implementing clear and transparent procedures, institutions promote managerial accountability and mitigate the risks associated with resource diversion or inefficiency. Cultural groups in Finland were some of the first to employ tight internal control systems in the 2000s. They also encouraged people in the community to help make decisions and keep an eye on museum resources, which helped create a culture of openness and responsibility throughout the institution (Murawski, 2021). This plan makes money more open and gives cultural institutions a bigger social impact, which makes them even more vital as places for people to learn and socialize. Managers are vital for setting up and keeping up internal controls that help the organization follow the rules and save money (Hamed, 2023). They do this by keeping a tight eye on how the government spends its money, this internal control is decentralized and based on managerial responsibility at the organizational level (Babalola, 2020).

Also, in Germany, some cultural institutions have developed robust risk management systems, which include periodic assessments that allow anticipating crises and quickly adapting to legislative or social changes (Cvetković and Andrić, 2023), having an open organizational culture that encourages the involvement of employees in the process of reporting risks and problems. Internal control is closely linked to the organizational culture by promoting an open and responsible work environment (Nunticha et. al., 2024), in which employees are involved in the decision-making process and in the reporting of emerging risks.

In France, public cultural institutions have adopted integrated risk management methodologies, combining operational (Gourbier et. al., 2025), financial and reputational aspects with European governance standards, the internal control system is highly decentralized and includes both operational, financial and reputation control. Cultural institutions integrate European standards and use independent internal audit to verify compliance with policies and resource efficiency (Batko, 2021). Regular evaluations help find hazards and make sure that internal processes are always changing.

In Slovenia and Croatia, internal control is preventative, meaning it tries to stop things from happening that could get in the way of reaching institutional goals (Lobnikar and Ropoša, 2020; Veledar and Letica, 2020). In both countries, the managers and staff of the institutions are mostly responsible for this system, which means they must be actively involved in keeping the environment under control (Afsar and Umranı, 2020), this has facilitated not only regulatory compliance, but also the development of human and technological resource strategies adapted to new digital and societal challenges.

Through these good practices, these institutions have been able to optimize their operation, maintain stability and improve cultural and managerial performance. Thus, case studies in Europe confirm that the success of the implementation of internal control and risk management depends on the ability of institutions to integrate transparent, but also adaptive and participatory mechanisms, closely linked to organizational culture and European governance models (Manginte, 2024).

### **5. Recommendations for strengthening sustainable governance**

For public cultural organizations to enhance their viability, it is essential to adopt practical approaches such as participatory governance (Sokka et. al., 2021). It is essential to emphasize the importance of transparent management and to foster collaboration among the public sector, cultural operators, communities, and the business sector (Swasthaisong et. al., 2025). Updating cultural infrastructure and enhancing financial management are crucial steps that require the identification of practical and sustainable economic solutions (Yang et. al., 2021).

When professionals engage in ongoing education in cultural governance and management, institutions become more cohesive and adaptable, fostering the development of communities of practice (Devis-Rozental and Clarke, 2024). Ongoing monitoring and transparent reporting foster trust and ensure accountability among individuals. To address the distinct needs of each country and Europe as a whole, it is advisable to connect local plans with European initiatives, such as the EU Cultural Agenda and the principles of the New European Bauhaus, which promote sustainability, inclusivity, and aesthetics (Rosado-García et. al., 2021). It is essential for institutions to integrate these guidelines into their daily practices and leverage the local opportunities for cultural and economic innovation (Gurgu et. al., 2024).

Legal and financial instruments must support the revitalisation of cultural spaces and cross-sectoral collaboration. In addition, adaptation requires sensitivity to national cultural diversity, but also openness to transnational cooperation for the exchange of good practices and joint projects, creating sustainable urban cultural ecosystems (Dameri and Demartini, 2020). This supports sustainable governance, which maintains the vitality of the cultural sector, ensuring both heritage preservation and adapted and inclusive innovation, in the current European context and national specificities.

Strengthening sustainable governance in public cultural institutions is a complex process, which requires an integrated approach adapted to both local specificities and European requirements and values (Petti et. al., 2020). The implementation of participatory governance becomes an essential pillar in this approach, promoting a transparent and accountable administration, in which decisions are made through active collaboration between the administration, cultural operators, local communities and the private sector. This multifaceted involvement helps people get along with each other better, but it also makes sure that cultural policies, are better suited to the real requirements of the people and groups engaged (Kale, et. al., 2023).

The modernization of cultural infrastructure is a pressing need to respond to contemporary challenges, ensuring functional, accessible spaces adapted to new technologies and models of cultural consumption. In parallel, optimising financial management through the adoption of viable and sustainable economic models contributes to the stability and autonomy of institutions, reducing over-dependence on traditional sources of financing and allowing for greater flexibility in the allocation of resources (Zheng et. al., 2024).

Ongoing education in cultural governance and management, alongside the establishment of professional communities of practice, are crucial mechanisms for enhancing institutional capacity and fostering an organizational culture focused on performance and innovation. These programs facilitate the exchange of best practices, adaptation to shifts in the social and cultural landscape, and the enhancement of professional networks. Continuous supervision of decision-makers and stakeholders, along with transparent and explicit reporting, are essential methods to ensure accountability and foster public trust.

Through the implementation of open evaluation and communication strategies, cultural institutions can effectively demonstrate the importance and results of their projects, thereby strengthening support from both communities and legislators. The synchronization of local initiatives with European policies, such as the Cultural Agenda of the European Union and the tenets of the New European Bauhaus, establishes a unified and progressive framework for the sustainable development of the cultural sector. These strategies promote the

values of inclusion, sustainability and aesthetics or "beauty", inviting institutions to integrate directives that stimulate cultural and economic innovation, but also social responsibility, into their operational policies (Acevedo et. al., 2022).

To effectively tackle contemporary challenges and harness local creative potential, sustainable urban cultural ecosystems require financial and legal backing for the revitalization of cultural spaces and the promotion of interdisciplinary collaboration. Exhibiting cultural sensitivity and embracing international collaboration is crucial for exchanging effective practices and jointly undertaking initiatives that enhance the role of culture in fostering social cohesion and driving economic development. In this way, public cultural institutions can build a sustainable governance framework that maintains the vitality of the cultural sector, ensures the preservation of heritage and stimulates adapted but also inclusive innovation, thus responding to both national specificities and current European requirements.

#### 6. Conclusions

The concept of sustainable governance in public cultural institutions highlights the necessity of a cohesive framework that utilizes cultural diversity to foster social cohesion and enhance community welfare. These measures bring the cultural sector in line with European principles, emphasizing the necessity of transparency, accountability, and adaptability in sustainable governance. Transparency and managerial accountability promote public trust and the legitimacy of cultural institutions, while adaptability enables effective responses to the complex and evolving challenges of the modern context, including enhanced access to culture within an advanced digital environment. Therefore, sustainable governance constitutes not merely a collection of regulations but an organizational culture that fosters performance, innovation, and social inclusion.

The prospects highlight the significance of digitalization and transnational collaboration as essential catalysts for fostering innovation and expanding the diversity of cultural offerings. Promoting public-private partnerships, combined with the active engagement of local communities in decision-making processes, enhances the participatory aspect of cultural governance, thereby amplifying its significance and effectiveness. Simultaneously, responding to social and energy transitions necessitates adaptable and sustainable policies that safeguard cultural heritage while also fostering social inclusion as a core principle.

The establishment of contemporary, effective legislative frameworks aligned with European standards constitutes a fundamental pillar in promoting cultural investments and ensuring accountable long-term governance. These frameworks will empower institutions to oversee resources in a transparent and strategic manner, ensuring a balance between heritage conservation and the innovation required to adapt to emerging socio-economic and technological developments.

In conclusion, a comprehensive approach that incorporates effective management techniques, ongoing professional development, modern infrastructure, and a suitable legal framework is necessary for sustainable governance in public cultural organizations. Together, these elements form a strong, diverse, and creative cultural industry that can meet the needs of both local communities and modern-day Europe.

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