

INPLASY

Public Internal Financial Control in European Public Hospitals: A Scoping Review Protocol

INPLASY202650070

doi: 10.37766/inplasy2026.5.0070

Received: 12 May 2026

Published: 12 May 2026

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ADMINISTRATIVE INFORMATION

Support - No financial support.

Review Stage at time of this submission - Data analysis.

Conflicts of interest - None declared.

INPLASY registration number: INPLASY202650070

Amendments - This protocol was registered with the International Platform of Registered Systematic Review and Meta-Analysis Protocols (INPLASY) on 12 May 2026 and was last updated on 12 May 2026.

INTRODUCTION

Review question / Objective This scoping review aims to map and synthesize the available evidence on public internal financial control (PIFC), financial management and control (FMC), internal audit (IA), central harmonization unit (CHU) functions, governance, accountability, and risk management in European public hospitals and healthcare systems.

Using the PCC framework, the population/context is European public hospitals and healthcare systems; the concept is PIFC and its functional equivalents, including internal audit, internal control, FMC, governance, accountability, and risk management; and the context is European public-sector healthcare governance, including EU member states and EU accession or candidate-country settings.

The review addresses the following questions: How has PIFC, or its functional equivalent, been implemented in European public hospitals? How

are internal audit and FMC functions positioned within hospital governance structures? What barriers and facilitators influence implementation? What lessons can be identified for EU candidate countries negotiating or aligning with Chapter 32 requirements?

Background Public hospitals are financially and administratively complex institutions that operate under strong public accountability expectations. They manage substantial public resources, deliver essential services, and are exposed to financial, operational, clinical, and governance risks. For this reason, internal audit, internal control, financial management and control, and risk management are important components of hospital governance.

In the European public sector, PIFC has been promoted as a framework for strengthening managerial accountability, internal control, internal audit, and central harmonization. It is particularly relevant for EU accession and candidate countries, where Chapter 32 negotiations require alignment with public internal financial control standards.

However, formal legal adoption does not necessarily guarantee effective implementation at hospital level.

Existing literature on public hospitals often focuses on quality of care, financial performance, clinical audit, or general healthcare governance. Less attention has been given to how PIFC-related systems are implemented in public hospitals, how internal audit is positioned, and whether these mechanisms function as strategic governance tools or remain primarily compliance-oriented. This scoping review addresses this gap by mapping the available European evidence.

Rationale The rationale for this review is the fragmented nature of evidence on PIFC, internal audit, FMC, internal control, governance, and risk management in European public hospitals. Although public hospitals are highly relevant for public financial management and accountability, the literature is dispersed across public administration, accounting, auditing, healthcare governance, and health policy fields.

A scoping review is appropriate because the aim is to map the extent, characteristics, and gaps of the evidence rather than to estimate a pooled effect size. The review will clarify how PIFC-related mechanisms have been studied, which countries and hospital settings are represented, what implementation barriers are reported, and what lessons can be drawn for EU candidate countries. This is particularly important because accession-related public internal financial control reforms may be formally adopted at the national level while remaining weakly implemented in complex healthcare organizations such as hospitals.

METHODS

Strategy of data synthesis The review will synthesize evidence using a descriptive and thematic approach. Searches will be conducted in major electronic databases relevant to public administration, healthcare governance, accounting, auditing, and public-sector management, including Scopus, Web of Science, PubMed/MEDLINE, ProQuest, EBSCOhost, Google Scholar, and other relevant academic databases where available.

Search terms will combine concepts related to public internal financial control, internal audit, financial management and control, internal control, governance, risk management, accountability, public hospitals, healthcare systems, and Europe. Example search terms include: “public internal financial control”, PIFC, “financial management

and control”, FMC, “internal audit”, “internal control”, “risk management”, governance, accountability, hospital, “public hospital”, healthcare, “health system”, Europe, “European Union”, “EU accession”, “Chapter 32”, and candidate countries.

The synthesis will proceed in several stages. First, included studies will be charted according to bibliographic characteristics, country, study design, healthcare setting, PIFC-related concept, data source, and main findings. Second, descriptive mapping will be used to identify geographic coverage, methodological patterns, and types of evidence. Third, thematic synthesis will identify recurring themes, including legal and institutional frameworks, internal audit positioning, FMC and internal control arrangements, CHU-related mechanisms, risk management practices, implementation barriers, facilitators, and implications for EU accession countries.

The review will not conduct meta-analysis because the included evidence is expected to be heterogeneous in design, terminology, outcomes, and institutional context.

Eligibility criteria The review will include studies and relevant scholarly sources that address PIFC, internal audit, financial management and control, internal control, risk management, governance, accountability, or closely related public financial control mechanisms in European public hospitals or public healthcare systems.

Population/context: public hospitals, regional hospitals, healthcare institutions, public healthcare systems, or healthcare-sector public bodies located in European countries, including EU member states, EU candidate countries, and accession-related contexts.

Concept: PIFC and its functional equivalents, including internal audit, FMC, internal control systems, public internal audit, CHU-related arrangements, governance, accountability, risk management, and public financial control.

Types of evidence: empirical studies, scoping or systematic reviews, conceptual papers, legal/institutional analyses, and relevant peer-reviewed academic publications. Institutional or policy documents may be used only as contextual sources where necessary and will not be treated as included empirical studies unless they meet eligibility criteria.

The review will exclude studies focused only on clinical audit, patient safety audit, medical quality assessment, private hospitals without public-sector relevance, non-European settings, purely corporate-sector audit, or general hospital performance without a clear link to internal audit, internal control, PIFC, FMC, governance, accountability, or risk management.

Source of evidence screening and selection

Screening decisions will be checked by more than one author where possible, and disagreements will be resolved through discussion among the review team.

Data management Search results will be managed using reference management software and a structured extraction table. Duplicate records will be removed before screening. Extracted data will be stored in Microsoft Excel and will include bibliographic information, country, study design, healthcare setting, PIFC-related concept, data source, sample characteristics where applicable, key findings, barriers, facilitators, and relevance to the review questions. Version control will be maintained during screening, extraction, and synthesis.

Reporting results / Analysis of the evidence

Results will be reported descriptively and thematically. Descriptive analysis will summarize the number of included studies, publication years, countries represented, study designs, healthcare settings, and main PIFC-related concepts. Thematic analysis will synthesize evidence around legal and institutional frameworks, internal audit and FMC positioning, risk management, governance mechanisms, implementation barriers, facilitators, and lessons for EU accession countries. The review will identify research gaps and areas where evidence is limited or methodologically weak.

Presentation of the results Results will be presented using narrative synthesis, summary tables, and visual mapping where appropriate. Planned outputs include a PRISMA-ScR flow diagram, a table of included studies, a country distribution matrix, a thematic synthesis table, and a conceptual map linking PIFC components with hospital governance mechanisms. The table of included studies will present authors, year, country, study type, healthcare setting, PIFC-related focus, key findings, and relevance to the review questions. Research gaps will be summarized by country, concept, and methodological approach.

Language restriction English-language sources only.

Country(ies) involved Serbia.

Other relevant information No additional information.

Keywords public internal financial control; internal audit; public hospitals; hospital governance; EU accession; scoping review; Chapter 32.

Dissemination plans The findings will be disseminated through submission to a peer-reviewed international journal in healthcare governance, public administration, public-sector auditing, or health policy. Results may also be presented at academic conferences and used to inform future empirical research on PIFC implementation in EU candidate countries.

Contributions of each author

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