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# RO E-INVOICE WORKFLOWS: A CONCEPTUAL FRAMEWORK FOR INTERNAL CONTROL AND RISK MANAGEMENT

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**Abstract**
*It is possible for an invoice to pass electronic validation and yet to be duplicated, posted in the incorrect period or omitted without having supporting records. This gap between the transmission of the invoice and its accounting treatment forms the basis of our conceptual framework for Romania's RO e-Invoice system. By carrying out a targeted examination of the literature on electronic invoicing, information quality, process management and internal control, along with referring to official documents, we divide the invoice processing procedure into separate outgoing and incoming routes. For certain events, the framework specifies the objective at risk, the responsible role, the control action to be taken and the records that are needed for review. Evidence continuity ensures that an invoice can be followed through the relevant business documents, system responses and accounting entries. Verified closure of exceptions demands that a decision be recorded and that its result be checked. A risk matrix together with six monitoring measures make these requirements applicable when designing a process. Three hypothetical scenarios are presented to show rejected submissions, duplicate imports and differences in reconciliation. These scenarios look at the consistency of the design and do not serve as evidence of any company's performance. The framework is capable of adapting to different staffing and technological setups and leads to three propositions that can be subject to empirical investigation. Its effectiveness, the costs of implementation and the extent to which it contributes to accounting reliability and fiscal compliance must be evaluated through field research under varying transaction volumes, staffing levels and systems.*

**Keywords:** *accounting workflows; electronic invoicing; internal control; risk management; RO e-Invoice*

**JEL Classification:** *M15; M41; M42*

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## INTRODUCTION

Electronic invoicing relies on a structured format that allows automatic processing, distinguishing an electronic invoice from an image of a paper document (European Parliament and Council of the European Union, 2014; European Commission, 2026). In Romania, RO e-Factura provides a national framework for invoice exchange under the applicable legal and technical requirements. Government Emergency Ordinance No. 120/2021 establishes the system's legal basis, while subsequent amendments make the updating of operating procedures a continuing organisational responsibility (Government of Romania, 2021).

Research carried out around the world on the connection between electronic invoicing and compliance has looked in Peru at how transactions are reported and at changes in compliance behaviour, and in Korea the focus has been on transparency and taxpayer services (Bellon et al., 2019, 2022; Lee, 2016). However, since the findings from these studies are based on specific institutional contexts and research methods, it is not possible to conclude that a particular company's workflow will result in a decrease in tax evasion or that the successful submission of an invoice shows the economic validity of the transaction.

The purpose of this article is to develop a conceptual framework for integrating RO e-Invoice into corporate accounting workflows and managing the associated risks through evidence continuity and verified exception closure.

The company's invoice process is the unit of analysis, with outgoing and incoming workflows linked through shared control and monitoring arrangements. For selected invoice events, the framework specifies control objectives, accountable roles and retained evidence. This operational specification explains the proposed

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relationship between process integration, accounting reliability and procedural compliance. It distinguishes technical exchange status from accounting treatment and defines monitoring measures and propositions for subsequent empirical evaluation. Transfer to other electronic invoicing environments requires adaptation to their legal and technical requirements.

## I. LITERATURE REVIEW AND THEORETICAL FOUNDATIONS

### *1) Electronic invoicing and the organisation of compliance*

Electronic invoicing affects both the availability and the structure of transaction data; the OECD's Tax Administration 3.0 vision promotes a greater connection between taxation and the systems employed in normal business activity, and its report on electronic invoicing also shows the differences between national arrangements and the various ways in which they can be implemented (OECD, 2020, 2022). For businesses, these changes imply that invoice management should be centred at the point where their business operations meet their official reporting responsibilities. Since different functions may need transaction data at different times, the connection in question must be set up by means of appropriate processes.

In 2019 Bellon together with a number of other researchers made use of administrative data and took into account the fact that Peru's reform had been carried out in different ways in order to investigate the direct effects of electronic invoicing; in 2022 Bellon and his co-workers examined diffusion and compliance spillovers via trading networks. Lee (2016) looks at Korea's experience with a focus on matters concerning taxpayer services and people's perceptions of transaction transparency. Taken as a whole, these studies show the importance of electronic invoicing for compliance and also indicate that institutional design, business relationships and the conditions of implementation are important. The empirical results from these studies are not employed in this case for the purpose of estimating the impact of the proposed framework.

Romanian research also looks at digital technologies in relation to tax evasion and the general framework of fiscal supervision (Socoliuc, 2024). This article concentrates on the corporate procedures involved in the production and use of invoice information. The conceptual link rests on the quality of the records that are available for inspection: an invoice that can be identified and is connected to the relevant supporting documents and accounting entries provides a different basis for review than one that has been transmitted only. It is still an empirical question whether this better basis leads to actual compliance.

In 2026, Grigoras-Ichim and a number of other researchers conduct a legislative analysis of the digitalisation of accounting in Romania for the period 1991 to 2024 and also a bibliometric analysis, with a special focus on enterprise resource planning (ERP), the Standard Audit File for Tax (SAF-T) and the introduction of e-Invoices. The manner in which the infrastructure gaps, the skills of the professionals and the organisational difficulties are dealt with shows that it is useful to consider implementation capacity together with the formal reporting requirements. Our understanding of the organisational challenge is based on this study, the current operating rules being derived from the official provisions mentioned in the article.

A distinction must be drawn between administrative and organisational outcomes. Even though tax administrations may have more structured information, companies still have to cope with fragmented systems, the need to enter data repeatedly, and errors that remain unresolved. Improvements in internal processing need not be linked to a decline in deliberate evasion. Our framework therefore identifies accounting reliability, procedural compliance, processing performance, and evidence recoverability as separate areas, each with its own measures.

### *2) Information quality and accounting usefulness*

An invoice which is correct from an arithmetic point of view may still be inappropriate for accounting purposes since it could have the wrong customer reference, come in after the reporting cut-off date or fail to include a link to delivery evidence. This illustrates why accuracy by itself is an insufficient criterion. Wang and Strong (1996) too take into account contextual suitability, representation and accessibility, as these factors are important when the same invoice record is used for various accounting tasks.

As for financial reporting, Grigoras-Ichim and Morosan-Danila (2016) examine the effect of the qualitative factors and professional judgment on the usefulness of both annual and interim information. Their analysis shows that the purpose for which accounting information is used is important; when this perspective is applied to invoice processing, it becomes possible to tell the difference between a successful electronic exchange and the appropriateness of the resulting records for use in accounting decisions.

The fact that the information systems model created by DeLone and McLean in 2003 also allows a distinction to be drawn between the extent of system usage and the quality of the information as well as the benefits obtained from it implies that, in situations where compulsory reporting is required, a high level of system use may

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simply reflect a sense of obligation rather than indicating effective process design. As far as this article is concerned, the relevant conclusion is that statistics relating only to transmission are an inadequate way of evaluating organisational performance; monitoring should therefore take into account the completeness of the processing, the number of unresolved discrepancies, and the quality of the accounting links.

We use these ideas in relation to four aspects of invoice information—namely, the accuracy of the relevant fields, the completeness of the necessary records, the availability during the relevant time period, and the ability to trace the invoice's identity via the commercial documentation, the transmission events, the accounting entries and the corrective decisions. The aspects mentioned have been chosen because they are appropriate for the tasks covered by this framework; they are not being offered as a substitute for the existing data quality models.

*3) Process management and internal control*

Business process management includes a variety of concepts that allow sequences, responsibilities and changes within a process to be analysed rather than looking at each activity separately (Dumas et al., 2018). When this approach is applied to electronic invoicing, it is important to distinguish between an event and the action that it causes. For instance, a submission response should update the invoice's recorded status and decide if any further work is needed. In the same way, an invoice which has been received must undergo a controlled intake process even if the accounting decision has not yet been reached.

The governance framework described in the Internal Control Integrated Framework by the Committee of Sponsoring Organisations of the Treadway Commission (COSO) (COSO, 2013) includes the control environment, risk assessment, control activities, information and communication, and monitoring. Rather than presenting COSO in the form of a series of procedures relevant to invoices, we use this structure to apply it to the governance framework. Management is responsible for establishing the objectives and assigning the duties; the process owners determine the points at which failures might occur; the employees or the software carry out the controls; the evidence shows what actually happened; and the review evaluates whether the controls are still in operation.

Romanian research also links control design to a more comprehensive prevention strategy. Filipeanu et al. (2025) suggest that legal compliance, internal controls and technological analysis should be coordinated. Looking at the issue from the point of view of a financial audit, Grigoras-Ichim et al. (2024) stress the importance of professional scepticism and the limitations of control protection. These studies point out that authorisation and the review of evidence should be carried out in connection with invoice processes. The workflow proposed by the company includes an internal review; it just does not lead to a financial audit opinion.

Information security has to be included in this setup since unauthorised changes, inaccessible records and compromised credentials all have the potential to weaken accounting evidence. According to the NIST Cybersecurity Framework 2.0, it is possible to carry out a context-specific evaluation and governance of these risks without the need for each organisation to adopt a single set of measures (Pascoe et al., 2024). The framework therefore regards access management, change monitoring and recovery procedures as auxiliary controls. The exact way in which these controls are designed will vary depending on the company's systems and resources.

*4) Positioning the proposed framework*

Previous studies have regarded digital accounting as a transformation of interconnected business cycles. Genete and Tugui (2008) look at the revenue and expenditure processes and link invoice exchange with commercial documents and accounting applications. The discussion they provide forms the basis for distinguishing between customer and supplier pathways. The model described in this paper goes further by applying a process approach to RO e-Invoice by establishing control objectives, retaining evidence and verifying the closure of exceptions. These specific mechanisms are still proposals which need to be evaluated.

The books chosen cover topics that are complementary to digital invoicing. Raita and Breaz (2021) regard electronic invoices as belonging to a broader perspective on business processes and investigate the organisational and professional consequences of digitalisation. In their more recent study, Tudoroiu et al. (2026) examine the technical integration of heterogeneous electronic document channels in a Romanian case study; their research concentrates on interoperability, document transformation and operational processing, and offers a relevant architectural view of the relationship between commercial and statutory invoicing channels.

The model deals with the organisational evaluation of these connections by concentrating on three key questions: what evidence should be joined together in the outgoing and incoming workflows, who is to be held responsible should a control objective fail to be achieved, and how the final state is to be verified. For this specification, the ideas of information quality, process management and the COSO control components form the basis. The advancement suggested in the relevant literature is the combination of the mapping of process events, threatened objectives, responsibility and retained evidence with that of the separately observable relationships. The model is based on existing traceability and exception-handling concepts; although the purposeful review does not make an exhaustive claim to being novel, it supports this approach.

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## II. RESEARCH METHODOLOGY

The model is developed by deliberately combining research and official documents. In the way suggested by Jaakkola (2020), we determine the contribution of each body of literature to the design of the model. The studies on electronic invoicing set out the context and identify the limits of the existing empirical evidence. Research on information quality supplies the criteria for assessing invoice records, while process management aids in defining the sequence in which the invoices are handled. The frameworks relating to internal control and cybersecurity tell us about the requirements regarding responsibility, verification and evidence. Our searches included terms relating to electronic invoicing, RO e-Invoicing, accounting workflows, internal control, information quality and tax compliance. We gave priority to original studies, well-established frameworks and publications from responsible public institutions. The bibliographic details and the claims made in the article were verified using records from publishers, texts deposited by the authors, institutional repositories and the official websites. A source was kept only if it helped to explain the relevance of invoice information to companies, a failure in its processing or a control able to deal with that failure. The legal texts clarify the Romanian situation; the operational arrangements proposed here are organisational recommendations. Although this process of selecting sources supports the development of the model, it does not amount to a comprehensive systematic review.

The analysis mapped potential failures across preparation, exchange, intake, accounting and review for outgoing and incoming invoices. Each failure was linked to a control objective, an action, an accountable role and the evidence needed to assess control execution. These relationships provided the basis for the monitoring measures and theoretical propositions.

The framework covers companies which take part in transactions falling within the scope of their relevant RO e-Invoice duties. It does not require that all transactions be dealt with in the same way or that all organisations make use of an enterprise resource planning system. While an ERP system is one way of implementing the framework, a controlled combination of accounting software, registers and review procedures could also achieve the same control objectives. The model is evaluated on the extent of event coverage, the clarity of the roles, the availability of evidence, the way in which exceptions are managed and the principle of proportionality. The illustrative scenarios are examples that have been designed for illustrative purposes and contain no observations from companies nor any estimates of the savings or improvements in compliance. Interviews have not been carried out, a panel of experts has not been consulted, and statistical testing has not been performed. For each scenario we determine whether the invoice can be identified, whether a role is responsible for the decision or action, and whether the outcome is backed by retained records. These checks examine the consistency of the design and field evaluation is required to find out how well it works in practice.

## III. THE PROPOSED CONCEPTUAL FRAMEWORK

### *1) Components and explanatory mechanisms*

Both invoice routes are based on the same set of operating rules which relate to the scope of transactions, the applicable requirements, data ownership, access, and escalation. One of the routes deals with invoices sent to customers while the other deals with invoices received from suppliers. The monitoring process links the two together by examining the open exceptions and accounting discrepancies. The results of this examination lead to adjustments in master data, staff procedures, and software settings. Figure 1 shows the outgoing and incoming invoice workflows, the routing of exceptions to a shared handling process, and the feedback from monitoring to the common operating rules.

Evidence continuity is the preservation of identifiable and usable links among the business documents supporting an invoice, its electronic versions, exchange events and platform responses, accounting entries, and review decisions. It applies throughout the invoice lifecycle, including invoices for which no exception is detected. These links must remain usable after corrections or retransmissions. Evidence continuity makes the processing history traceable, but does not, by itself, demonstrate that the records are correct or that an identified exception has been resolved.

Verified exception closure is the documented and checked resolution of a specific event that prevents, or raises doubt about, achieving a control objective. It requires an identified cause, an assigned responsible person, an appropriate action or authorised explanation, and verification of the resulting state against the relevant control objective. Resolution may involve correcting an error, documenting a legitimate timing difference, or approving an appropriate accounting treatment. The exception remains open until you record the resolution and the evidence supporting its verification. Dismissing an alert is insufficient.

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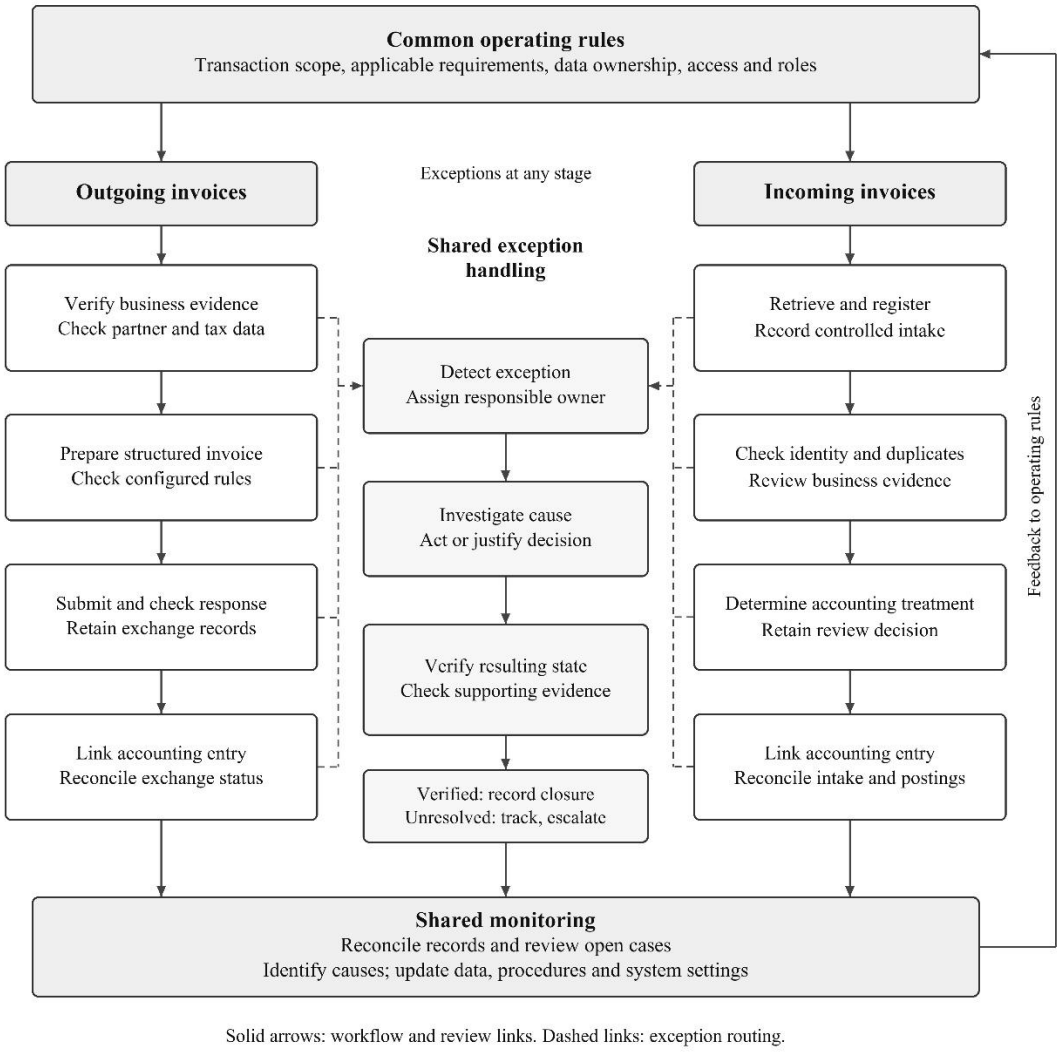



**Figure 1.** RO e-Factura workflows and their shared control mechanism
Source: Authors' synthesis based on Genete and Tugui (2008), Dumas et al. (2018), COSO (2013), and Government of Romania (2021). The figure shows control relationships; accounting recognition follows applicable rules.

A rejected outgoing invoice illustrates the distinction. Retaining identifiable links between the original file, the rejection response, and the revised version provides evidence continuity, even while the rejection remains unresolved. Verified exception closure occurs when the assigned person checks the outcome of the subsequent exchange and any relevant accounting implications, and documents the resolution. Conversely, a submission may be corrected without preserving links between versions, leaving evidence continuity incomplete even if it resolves the immediate problem. The framework therefore treats evidence continuity as a property of the information supporting an invoice throughout its lifecycle, and verified exception closure as the outcome of a control process triggered by an identified issue. Workflow integration is proposed to support the former, while assigned responsibility is proposed to support the latter. Their expected contribution to accounting reliability and timely processing depends on data quality, functioning controls and staff capacity. These relationships require empirical evaluation.

Figure 2 presents the proposed relationships among workflow integration, control mechanisms and organisational outcomes.

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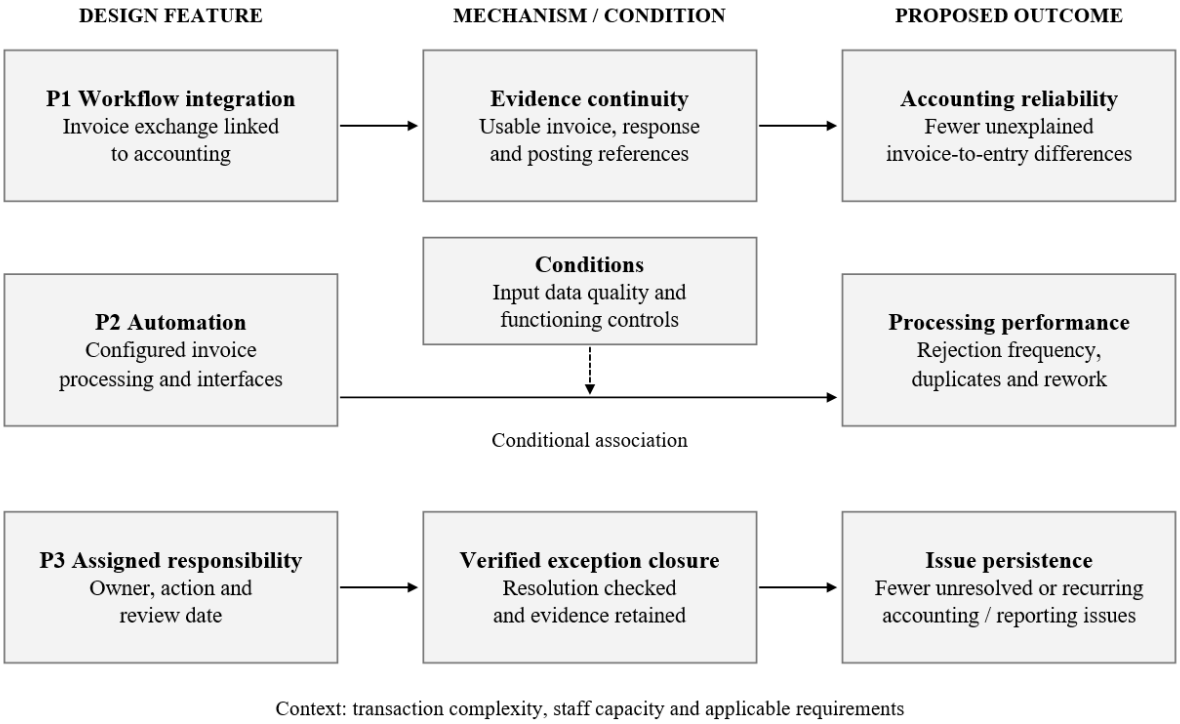



**Figure 2.** The conceptual relationships among workflow integration, control mechanisms and organisational outcomes

Source: Authors' synthesis based on Wang and Strong (1996), DeLone and McLean (2003), Dumas et al. (2018), and COSO (2013).

The labels P1, P2 and P3 identify the three theoretical propositions developed in Section V. P1 links workflow integration to accounting reliability through evidence continuity, with fewer unexplained invoice-to-entry discrepancies as the proposed outcome. P2 describes the association between automation and processing performance as conditional on input data quality and functioning controls, represented by the dashed arrow. P3 links assigned responsibility to fewer persistent or recurring accounting and reporting issues through verified exception closure. Thus, P1 and P3 specify proposed explanatory mechanisms, while P2 specifies conditions that affect the association. These relationships remain propositions for empirical evaluation.

*2) Organisational foundation and responsibility*

Management must define the scope of the transactions carried out by each pathway and have to approve the control objectives. The individual in charge of the process should keep the operating procedure up to date and make sure that there is a person responsible for each transaction. Responsibility must cover the whole process, including any failures that occur between the commercial, accounting and IT activities, since if it did not, a transaction could remain unresolved as each department would consider its own task to be completed. Companies should also have a clearly defined owner for the rules used in the processing procedure; these rules include the relevant reporting requirements, the fields on the invoices, the internal approval conditions and the reconciliation cut-off dates. This is illustrated by the official documents from Romania: the explanatory documentation provided by the National Agency for Fiscal Administration (ANAF) in relation to Emergency Ordinance No. 89/2025 sets out the change to a five-working-day transmission period from 2026, together with an additional statutory limit concerning the date of invoice issuance (ANAF, 2026). The procedure should indicate which deadline rule applies to each transaction and should keep a record of the version of that rule. Any change to the rule must be subject to legal review and involve a test of the corresponding system configuration.

The records needed to support the transaction are supplied by the commercial staff, the accounting staff determine its accounting and tax treatment and the IT staff look after access and the interfaces. Management then examine any unresolved exposures and assign the resources required to deal with them. The duties described should be in line with the company's present staffing situation. In cases where complete separation of duties is not feasible, someone who is independent of the original action should carry out and record a review. This compensating control however still leaves room for management override and collusion.

There must be a controlled record of changes to partner identifiers, product tax classifications and account mappings. Each amendment should specify the authorised source and the change that was made. The company should be able to determine which rule or which version of the data was used in producing an invoice as well as

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the way in which any errors were corrected; it is only on that basis that it becomes possible to investigate recurring failures amongst a number of invoices rather than having to correct each document individually without tackling the root cause.

*3) Outgoing invoice workflow*

The procedure for issuing invoices starts with a specific transaction together with the relevant documents; depending on the business model, this could be an order, a contract, a delivery note or proof that the service has been carried out. Before drawing up the invoice, the company verifies the partner's details, the quantities, the prices and the method of tax application. These are business and accounting checks, and no technical reply from the platform can take the place of carrying out these checks.

Once the invoice has been prepared, it is inserted into the specified structured format. Before it is sent, a number of checks are carried out to ensure that the configured fields and rules are correct. The process keeps a record of the invoice's identity, the version that was submitted and the submission event. It must be capable of telling the difference between the creation of an internal file, an attempt to send the invoice and a confirmed result from the system; only in this way can it be certain that an internal status such as 'sent' is not regarded as sufficient proof when the external result is still unknown.

The next step is to get the system's response and then examine it; if the response shows that the processing has been successful, the invoice in question is linked to it and is kept along with the other electronic records needed for the transaction. If the response is a rejection or is unclear, an exception is made. The responsible person then investigates the reason, makes the necessary changes to the data or to the process and checks the result of any further submission. The history of the first attempt stays attached to the final resolution.

The response platform keeps a record of the exchange outcome; it does not itself decide on the accounting recognition date. The accounting staff apply the relevant rules and authorised procedures and maintain a link between the invoice and its entry even though the exchange and recognition may be at different stages. During periodic reviews, the invoices which are due for submission are compared with the confirmed outcomes and the recorded entries. Credit notes and any other adjustments continue to have a reference to the original transaction and comply with the applicable requirements. For completion, the exchange outcome, the accounting treatment and the supporting evidence must all be verified. Until that happens, any unresolved issue stays as an open exception with an owner and a review date.

*4) Incoming invoice workflow*

The process now beginning involves carrying out a controlled retrieval from the relevant system; the company keeps a record of what has been retrieved and when, and then finds the invoice in its intake register. The gaps between the retrievals must take into account the number of transactions, the deadlines and the extent of the exposure to the reporting cut-off dates. It is possible to detect any failures relating to the download or import by comparing the records which have been retrieved with those in the intake register. Where appropriate, the supplier's statements and the company's own records of goods or services received can be used to verify completeness.

Before posting, the company looks at the supplier's identity, checks for any duplicates and assesses the business justification. To aid in the identification of duplicates, a combination of the supplier's identification number, the invoice number, the date, the currency and the relevant amounts may be used. Nevertheless, similar values or repeated figures are not sufficient to prove that there is duplication and all possible matches must be examined, in particular when corrections and credit notes result in related documents. The process makes sure that a decision is reached so that similar issues do not arise again when subsequent imports are processed.

When a purchase involves an order and a receipt, the accounting staff or the named reviewers should compare the invoice with both the order and the receipt. In relation to services or other types of transactions, the control procedure should use evidence that is suitable for that particular transaction. It would not be appropriate to apply a strict rule requiring that three documents should match where the business process does not produce all three documents. The aim is to provide support for the existence, accuracy and authorised handling of the transaction. Any discrepancies relating to quantity, price, tax treatment or the supporting evidence should be referred to the exception process. It is the responsibility of the accounting staff to decide how the relevant rules should be applied, including making any necessary recognitions or adjustments even if a commercial issue is still outstanding. The company must maintain the link between that treatment and the unresolved matter. Approval of payments is dealt with separately in that the fact that an invoice appears in the national system should not lead to payment or to any changes in the supplier’s bank details.

For every incoming invoice the process keeps links to the electronic document, the approval or review decision, the accounting entry and the subsequent reconciliation; invoices which have been retrieved and for which a decision is still pending stay in the register and are considered to be under review, including those that have been excluded from automatic posting.

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*5) Shared exception handling and evidence requirements*

The exception register includes the case identifier, the invoice reference, the detection time, the description, the owner and the next action, as well as the record's status and review date; when a case is closed, it adds evidence of the decision together with verification of the outcome. In the instance of a possible duplicate, the record names the valid document or entry and explains how the other one is being treated. When a rejection takes place, it links the original response to the corrective action and to the checked result. A reconciliation difference necessitates an explanation and an authorised accounting or procedural response.

The need for escalation will depend on the extent of the risk involved in the unresolved issue; if a statutory deadline is drawing near then urgent action may be required, while a small matter concerning classification might permit further examination without any immediate need to report. Companies ought to establish criteria for escalation taking into account their obligations, the significance of the transaction and the capacity available to them; the model merely leaves such criteria to the organisation and does not provide a standard response time or tolerance for accounting and fiscal discrepancies.

A reviewer must be able to trace the invoice from the business support stage through to the system response, the accounting entry and any subsequent correction or approval. In the case of RO e-Invoice, according to Article 4(6) the original is the XML file together with the electronic seal of the Ministry of Finance (Government of Romania, 2021). The archive has to keep this package, its response identifiers and the associated records. By providing role-based access and recording attributable changes, the record of what took place is protected. Recovery tests should include the files required to restart processing and to support a review. The retention periods will vary according to the applicable requirements and the company's policy.

By outsourcing an extra stage is introduced into the chain of evidence. The accounting provider or the invoicing intermediary should return any exception information and make the relevant records available to the company. Periodic checks need to look at whether the returns are complete, whether access to the evidence is available and whether the provider is still operating. Simply delegating the work does not in itself guarantee that the company's control objectives have been achieved.

## IV. RISK ASSESSMENT AND OPERATIONAL MONITORING

*1) Risk identification and the control matrix*

We have established four categories of risk on the basis of the objective at stake. Operational failures disrupt the handling of invoices. Accounting failures have an impact on the completeness, accuracy or way in which the resulting records are recognised. Fiscal exposure relates to reporting and tax obligations, while information security exposure relates to the confidentiality, integrity and availability of evidence. An event can fall into more than one of these categories; for instance, a failed import might delay processing and at the same time cause an invoice to be left out of the accounting review. Table 1 gives a selection of events together with the relevant controls, owners and evidence. The controls listed are suggested organisational responses and do not imply that the risks referred to have actually occurred in any particular company. Each implementation must include specific events in its transactions, interfaces and staffing. The matrix also serves as a basis for evaluating the extent of control coverage: a control is considered incomplete in this context if it is mentioned but has no responsible person or no evidence of having been carried out. For each event, the objective at risk is stated so that the control can be assessed in terms of accuracy, completeness, timeliness, appropriate treatment, authorised access or the availability of evidence.

**Table 1.** The risk events, the objectives, the suggested controls, the accountable roles and the evidence

| Event, objective and risk category | Control action and timing | Accountable role | Retained evidence |
|---|---|---|---|
| R1 Incorrect master data<br>Objective: accurate invoice data<br>Accounting / fiscal | Before invoice generation, validate relevant partner and tax data; approve material changes and keep their history. | Data owner / accounting | Approved data source, change history and check result. |
| R2 Missing or late submission<br>Objective: timely verified transmission<br>Operational / fiscal | Review unique invoices approaching their applicable deadline; investigate missing confirmation and escalate open cases. | Invoicing owner | Due-invoice register, event timestamps, alerts and action history. |
| R3 Unresolved rejection<br>Objective: verify resolution of | Read the response, assign the cause, correct the relevant record and verify any renewed submission. | Accounting with IT support | Original response, correction, renewed result and verified closure. |

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|---|---|---|---|
| rejection<br>Operational / fiscal | | | |
| R4 Incomplete retrieval or import<br>Objective: complete invoice intake<br>Operational / accounting | Reconcile retrieved records with intake and review relevant supplier or business records for omitted items. | Accounts payable | Retrieval log, intake register, completeness check and exceptions. |
| R5 Duplicate invoice or posting<br>Objective: unique valid postings<br>Accounting | Check invoice identity before posting; investigate possible matches and authorise any correction. | Accounts payable | Matching record, reviewer decision and correction reference. |
| R6 Unsupported transaction or discrepancy<br>Objective: substantiated transactions<br>Accounting / fiscal | Compare the invoice with appropriate order, delivery or service evidence and resolve or escalate differences. | Business reviewer / accounting | Supporting documents, review decision and pending-case record. |
| R7 Incorrect period or tax treatment<br>Objective: appropriate period and tax treatment<br>Accounting / fiscal | Review cut-off and classification under applicable rules; connect any adjustment to the originating invoice. | Accounting / tax reviewer | Treatment rationale, approval and accounting entry reference. |
| R8 Unexplained reconciliation difference<br>Objective: explain reconciliation differences<br>Accounting / fiscal | Classify the difference, investigate independently defined populations and check the authorised response. | Accounting supervisor | Reconciliation report, explanations and corrective evidence. |
| R9 Unauthorised change or compromised access<br>Objective: authorised, attributable access / changes<br>Information security | Restrict access, approve sensitive changes and review attributable changes; investigate access incidents. | IT owner / process owner | Access approvals, change logs and incident review. |
| R10 Lost evidence or processing disruption<br>Objective: available, recoverable evidence<br>Operational / information security | Retain linked records and test recovery; document interruption, backlog and subsequent processing. | IT owner / accounting | Archive index, recovery test, incident timeline and backlog resolution. |

Source: Authors' proposed matrix. Controls require adaptation to the transaction scope and organisation.

The process starts by looking at inherent exposure, that is, by considering the possible consequences and the probability of a failure before taking the relevant controls into account. Residual exposure is then evaluated on the basis of evidence relating to both the design and the way in which the controls are operated. Simply installing a control in the software is not sufficient to show that it was actually in operation for the relevant transactions. Periodic reviews should confirm that the control was active, establish the scope of the records it covered, and check how exceptions were dealt with. The assessment recommended is qualitative and is tailored to the specific case. Companies may use ordinal categories for both likelihood and impact together with clear definitions, but should not regard the results as calibrated probabilities or as expected financial losses. The framework does not assign numerical risk levels to its examples and also avoids using a composite average in which favourable processing measures could offset a serious legal or accounting issue. Any unresolved material issues and legal violations must be dealt with individually even if the overall performance is satisfactory.

Figure 3 shows the way in which the assessment is carried out as part of a continuous review process. Once the event has been identified and the level of inherent exposure has been assessed, the company chooses the appropriate controls, assigns responsibility and then examines the evidence relating to their design and operation. It then compares the remaining exposure with the approved criteria and with the relevant requirements. If the exposure satisfies these conditions, it is left to be monitored; if it does not, further action or escalation is needed and the situation is then reviewed again. Each time periodic reviews are carried out or there are changes to the transactions, systems or requirements, the assessment goes back to the stage of risk identification. Acceptance of residual exposure does not justify non-compliance with applicable obligations.

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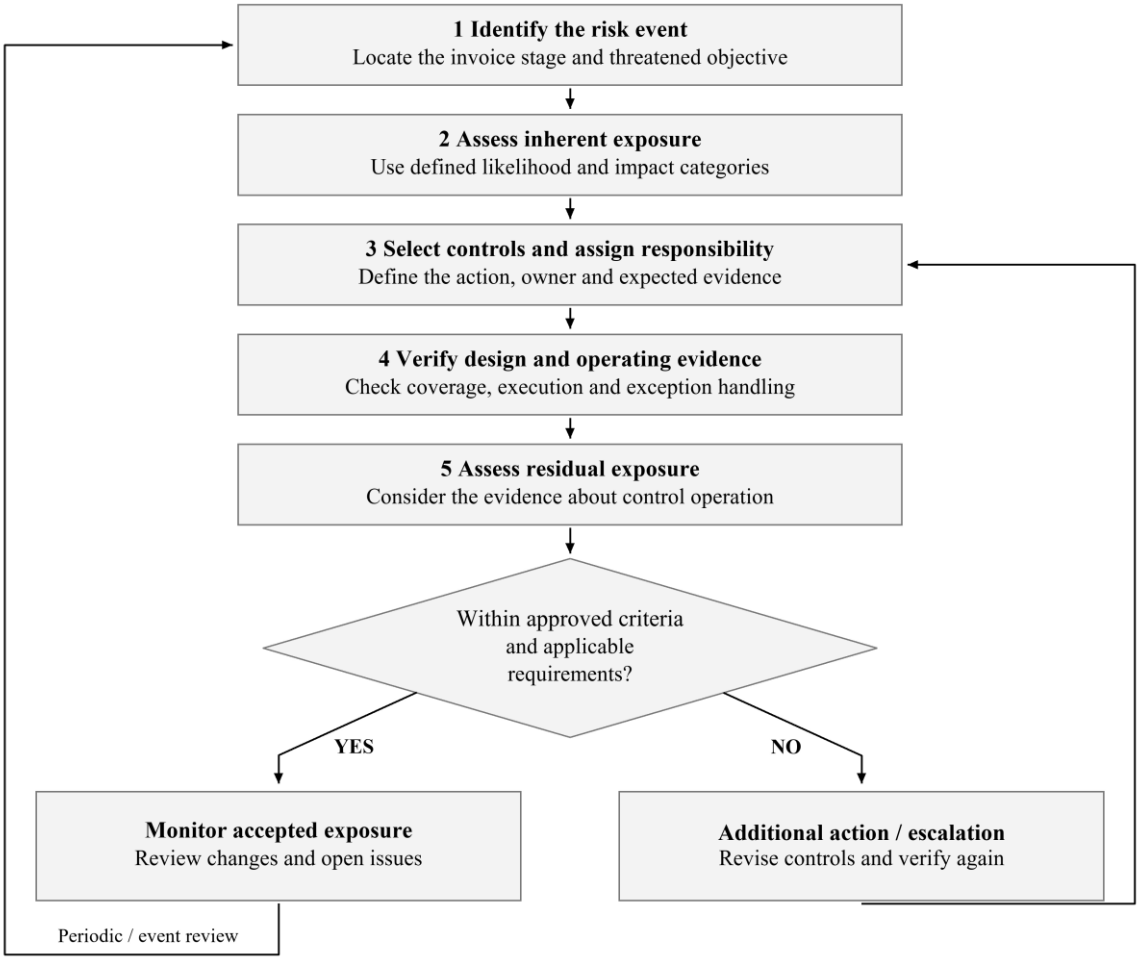



**Figure 3.** Risk assessment and control review cycle for electronic invoicing
Source: Authors' synthesis based on COSO (2013) and Dumas et al. (2018). Acceptance of exposure cannot override applicable obligations; material unresolved issues require individual attention.

*2) Monitoring indicators and measurement rules*

The indicators offer evidence relating to certain aspects of the execution. The values of these indicators are based on the definitions which specify the invoice population, the observation period, the event under measurement, and the way in which adjustments or resubmissions are treated. Six measures are suggested in Table 2 and can be calculated either by means of an integrated system or from a controlled register, it being necessary that the underlying records are sufficiently complete.

**Table 2.** The suggested indicators and the rules for measurement

| Measure | Definition and calculation | Required records | Interpretation |
|---|---|---|---|
| Timely verified transmission | $100 \times \frac{N_{timely}}{N_{due}}$ (1) $N_{due}$: unique invoices whose transmission deadlines fall in the period. $N_{timely}$: those with a verified required outcome and a legally relevant transmission timestamp within deadline. | Invoice identity, deadline, transmission timestamp, system outcome and confirmation time. | Separate late transmissions, missing transmissions and outcomes still uncertain at review. Record confirmation delay separately; count each invoice once. |
| First-attempt rejection | $100 \times \frac{N_{rejected_first}}{N_{first}}$ (2) Use one initial attempt per unique invoice submitted in the period and a documented response cut-off. | Initial attempt and its response, linked to the invoice. | Assess initial submission quality, with pending responses reported separately. Repeated submissions do not add first attempts. |

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|---|---|---|---|
| Intake completeness | $100 \times \frac{N_{registered}}{N_{retrieved}}$ (3) Compare unique retrieved invoices with intake registration after the agreed processing cut-off. | Retrieval log and intake register for the same population. | Checks the retrieval-to-intake link. It cannot reveal invoices that the retrieval process itself failed to obtain. |
| Unmatched invoice records | $100 \times \frac{N_{unmatched}}{N_{reviewed}}$ (4) Use a defined invoice population at a specified reconciliation cut-off. | Invoice-to-entry comparison and classification of differences. | A signal for investigation. Distinguish lawful exclusions, timing differences, missing links and confirmed errors. |
| Exception resolution and age | Median($t_{verified}$ - $t_{detected}$) for cases verified as closed. Separately report $t_{review}$ - $t_{detected}$ for every open case. | Detection, assignment, action and verified-closure timestamps. | Resolved-case duration must be read together with open-case age and materiality. Do not omit difficult cases. |
| Evidence continuity coverage | $100 \times \frac{N_{linked}}{N_{eligible}}$ (5) $N_{linked}$: invoices with all evidence links required at their current stage. Define eligible stages before measurement. | Document identifiers, system records, accounting references, and review evidence. | Assesses available links. Presence alone does not establish that every linked record or decision is correct. |

Source: Authors' proposed monitoring measures. Use a common observation period and documented cut-offs. Report a zero denominator as not applicable.

The method used to ensure timely transmission involves the use of special invoices whose deadlines for transmission fall within the observation period, thereby excluding those invoices which have not yet become due and preventing the impact of multiple attempts from increasing the denominator. As soon as the required result has been verified, the classification makes use of the legally relevant transmission timestamp. The time at which confirmation of receipt is received is recorded separately and must not be permitted to automatically replace that timestamp. At the review cut-off, late transmissions, missing transmissions and outcomes which are still uncertain are each reported separately. The indicator acts as evidence for a compliance review and its interpretation also depends on the applicable transaction scope and rules.

The rejection rate derived from the first attempt only counts one attempt per unique invoice; consequently, it reflects something about the quality of the initial submission rather than the proportion of all attempts that result in an error. Even if it is useful to have a separate measure that takes technical attempts into account, the various groups should not be combined together. The pending responses at the review cut-off point, as recorded, are presented separately, and by giving both the rate and the actual number, it is possible to distinguish between recurring data defects and a small number of isolated incidents.

A short median time for closing cases can mask the development of a growing backlog since it takes into account only those cases which have been resolved; it must therefore be given together with the ages of the cases which are still open. Invoice records that have no match also need to be interpreted, for a failure to match might indicate a timing difference, a valid exclusion, an unresolved factual issue or an error; a review should determine the category before the record is regarded as an accounting omission or tax error.

*3) Governance of monitoring and improvement*

Every problem that occurs repeatedly should have an owner and a response; frequent rejections could be a sign that there are issues with the master data or the rules used to generate invoices. Duplicate alerts might show that there is a problem with the import process, and ageing exceptions could point to limited capacity or to unclear decision rights. These should all be looked into as possible explanations. Processing metrics are useful when the responsible person looks at the cases associated with them and takes action on the cause that has been identified.

Managers also need access to information relating to the population that goes beyond that provided by routine automation; otherwise manual adjustments, failed imports, transactions excluded by the system's configuration and invoices waiting for business evidence would not appear in the performance reports. Reconciliation should, whenever possible, begin with independently defined populations rather than involve the comparison of two reports based on the same incomplete extract.

The manner in which the OECD has recently portrayed the digitalisation of tax administration highlights the important wider organisational context against which digital initiatives operate (OECD, 2025). At company level, we apply this kind of contextual approach by viewing monitoring as feedback at the operational stage. If there is evidence of recurring problems or if the relevant requirements change, then the rules, the interfaces and the staff procedures should be reviewed. Improvement must be assessed according to subsequent observations and not merely assumed because a new control has been put in place.

## V. DISCUSSION AND PRACTICAL IMPLICATIONS

The framework sets out three propositions concerning the relationship between workflow design and

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organisational outcomes, as illustrated in Fig. 2. These propositions enable the proposed mechanisms to be examined, but they do not assert that there are causal effects nor do they suggest that every company will reach the same result.

*Proposition 1:* We suggest that greater integration between the process of exchanging invoices and accounting procedures leads to a reduction in unexplained invoice-to-entry discrepancies due to better continuity of evidence. Integration may be judged using shared identities, well-defined hand-offs, and coordinated updates on the status. Evidence continuity should itself be evaluated separately by means of usable links between the documents, the exchange records, the accounting entries and the review decisions. The outcome is the rate of discrepancies which remain unexplained after review over a given time period. The two measures—integration and the method proposed for achieving it-must be kept distinct so that integration and the proposed method of achieving it are not based on the same indicator. When carrying out the examination, it is necessary to consider the differences in transaction volume, complexity and timing.

*Proposition 2:* The association between automation and fewer invoice-processing failures is expected to be stronger when input data quality is higher and supporting controls function effectively. An automated process could replicate an incorrect mapping over a large number of invoices or speed up an unchecked import. Since data quality and the operation of the controls condition the relationship in question, they are not automatic advantages of automation. Testing must examine, across different processing arrangements, the number of first-attempt rejections, the number of confirmed duplicate postings, and the amount of manual rework. For these comparisons to be valid, consistently defined invoice populations and records of data maintenance and interface checks are required.

*Proposition 3*: We suggest that a clear sense of responsibility is linked to a reduction in both persistent and recurring accounting and reporting problems, as shown by the verification of exceptions being closed. This process involves designating an owner, recording the action taken, and checking the results. The evaluation should look at each of these steps individually and then, during a later review period, examine any issues that remain unresolved or recur. A simple closure record is not sufficient to prove that a problem has been properly and sustainably resolved. The measures relating to the age of open cases and recurrence should include all cases that have been detected, even those which are not covered by routine automation.

The outcomes in question are related but not the same. A company may manage to speed up its processing without at the same time improving the continuity of its evidence. Alternatively, it might improve reconciliation by having to carry out more review work when implementing it. Evaluation should therefore still include separate measures of accounting reliability, compliance with procedure, and processing performance, rather than assessing success on the basis of a single score.

The first case is that of an outgoing invoice whose original structured file is rejected because of an incorrect partner identifier; the invoice has already been prepared and entered into the internal system. If a workflow ends with submission, the internal record may become disconnected from the failed exchange. In the proposed framework, a response is produced which associates an exception with the invoice. The individual responsible for the issue looks into where the identifier came from, makes the required changes to the data and then verifies the results. When the matter is closed, records are kept of the failed attempt, the corrective action and the verified result. Thus the invoice can be traced from the original error to the response given by its owner and the evidence can be used to close the case.

If an invoice which has already been posted is retrieved again, the intake check detects a possible match before a new entry is made. The reviewer then compares the invoice identities and the associated adjustments and notes whether or not the two records refer to the same document. In the case of a duplicate posting, the accounting staff authorise the necessary correction and keep the correction linked to the original entry. This situation links the detection of the duplicate with a written decision and, when needed, with an accounting correction.

At the end of the period the invoice register and the accounting records might be different due to an incomplete import, a business check which is still pending, a timing difference or an adjustment. The reviewer first has to establish the reason and then look at the supporting documents. The appropriate accounting treatment is subsequently decided in accordance with the relevant rules, including the need to recognise an item even if there is still an unresolved invoice issue. The explanation and the decision stay connected to the reconciliation. An inconsistency leads to an investigation; it does not mean that tax evasion has taken place.

The scenarios examine whether the proposed process is able to take an issue from the stage of detection through to a written and verified decision; they help establish the process's coherence in these instances. However, questions about feasibility, the extent of coverage of other events, and comparative performance will have to wait until field evaluation.

The extent to which the system is implemented also varies according to the staff who carry out the process. Cosmulese (2023) examines the adoption of digital tools amongst accounting professionals and talks about the skills involved, readiness for change and the conditions within the organisation. When this framework is applied, the suggestion is that training should include instruction on invoice investigation and closure decisions as well as on how to use the software.

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The various levels of technology can be used to implement the controls. A small company could make use of accounting software, a controlled register, an organised archive of evidence and periodic independent reviews. In the case of higher invoice volumes, integrated interfaces, automatic matching and more frequent monitoring would be required. There are various options available for implementing these arrangements rather than clearly defined stages of maturity; their suitability will depend on whether the relevant transactions are included and it is possible to check the execution of the controls.

The level of complexity is affected by the kind of transactions, the currencies used, any adjustments, whether processing is outsourced and the number of systems employed. Where the evidence of delivery or of the service differs from that in the normal order-and-receipt process, sector-specific controls might be needed. Companies should therefore modify the controls yet continue to keep the connection between the identified risk, the action, the responsible role and the evidence of execution.

When you are moving to a different jurisdiction, you will have to look again at the legal scope, the method of exchanges, the deadlines, the status of the documents, and the rules on retention. The Romanian requirements cannot be assumed to apply elsewhere. The only aspect which can be transferred is the organisational relationship between the two workflows, the continuity of the evidence and the closure of exceptions. It has not yet been studied how well this works in different jurisdictions.

The model has not been tested in companies; cross-sectional associations cannot determine the direction of the relationships suggested, since better governance might have a positive effect on integration, data maintenance and the resolution of issues, while the current level of process quality could affect the decision to automate. Although the sources chosen support the concepts employed, they do not verify the model's particular propositions; there is also a possibility that relevant research has been excluded through purposeful selection, and the risk matrix cannot account for exposures in all companies.

Document and process controls offer a basis for review even though they do not prove the substance of the transactions or rule out the possibility of coordinated fraud and management override. It is still possible for intentional misconduct to occur even if digital records are used. This is in line with the treatment of internal control given by Grigoras-Ichim et al. (2024). The implementation costs, the staffing requirements and the impact on tax revenue have not been estimated.

The first step should be for practitioners to evaluate whether the suggested events, roles and controls are clear and adequate in scope. Field studies could then follow the invoices through the process and examine the evidence that has been kept. A longitudinal approach should compare the periods before and after implementation while noting any changes in volume, transaction mix, staffing and software. When comparing companies it would be possible to investigate whether evidence continuity and verified closure account for any differences apart from the fact that an ERP system or an automated interface is in place. Such observations would enable the propositions to be tested using evidence from the process together with transmission rates and self-reported compliance.

## VI.CONCLUSIONS

The framework links together the business records, the electronic exchange, the accounting treatment and the review of invoices which are issued and received. For certain events it determines the objective that is at risk, the responsible role and the evidence required to evaluate the response. Its value lies in explaining how connected records and the verification of exception closures can connect process integration with accounting reliability and adherence to procedure in RO e-Invoice workflows. Such relationships need to be tested empirically.

The main benefit of the framework is that each invoice transition and any exceptions can be examined through an objective and accountable action, together with retained evidence. Companies can use the risk matrix to identify any gaps before increasing automation, and they can apply the monitoring measures to look at how invoices are processed within clearly defined groups of invoices. In assessing the remaining exposure, one must refer to evidence which shows how the controls functioned, while still being able to tell the legitimate timing differences apart from errors that need to be corrected.

In order to carry out its research, the framework breaks down the various aspects of workflow integration, evidence continuity, the conditions for automation and the closure of verified exceptions so that these relationships can be examined separately. The framework is of an organisational character and does not address the substance of the transactions or aim at eliminating deliberate misconduct. When carrying out the field evaluation it should take into account the feasibility of the approach, the continued resolution of issues and the implementation costs under different transaction and staffing conditions. Evidence of this type must be obtained before any improvement in accounting reliability or compliance can be attributed to the proposed design.

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