

**METHODS, TECHNIQUES OF PERFORMING AN INTERNAL
PUBLIC AUDIT AND OBSERVATIONS DERIVING FROM
PRACTICAL ACTIVITIES**

**METODE, TEHNICI DE REALIZARE A UNUI AUDIT INTERN
PUBLIC ȘI OBSERVAȚII REZULTATE DIN ACTIVITĂȚI
PRACTICE**

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Abstract:

As a process, the internal public audit consists of certain stages: preparing the intervention, acting on the premises, drawing up an internal audit report, and following up on the recommendations. Each of these stages includes procedures whose results are written down in appropriate standard documents.

Key words: *the internal public audit, procedures, standard.*