

ROLE OF THE SYSTEM OF INTERNAL PUBLIC AUDIT IN PROMOTING THE CHANGE OF PUBLIC ENTITIES

ROLUL SISTEMULUI DE AUDIT PUBLIC INTERN ÎN PROMOVAREA SCHIMBĂRII ENTITĂȚILOR PUBLICE

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Abstract:

The internal audit is a profession that was outlined along years, in the attempt to always respond to necessities in continuous change, which organizations have. Role of public internal audit is that to contribute to the good and effective administration of public funds. The contribution of the structure of internal public audit is that of promoting a culture regarding the realization of an effective and efficient management, as part of public entities. The mission of the internal public audit structure is that of evaluating control systems that are part of public entities, with the purpose to evaluate the efficiency and performance of functional structures in the implementation of politics, programs and actions for their continuous improvement.

Key words: role, system, public audit, public entities;

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