

PLANUL STRATEGIC ȘI PLANUL ANUAL ÎN AUDITUL PUBLIC INTERN

THE STRATEGIC PLAN AND THE ANNUAL PLAN FOR PUBLIC INTERNAL AUDIT

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Abstract: The Internal Audit is an activity that still seeks its identity. Regulations governing the internal audit in Romania need to be supplemented and amended, whereas a number of concepts and terms are unfortunately insufficiently developed. The Internal audit plan, as an essential instrument, requires a broader approach, the following sentences trying to approach this issue with modesty.

Keywords: Annual plan, strategic plan, the annual time available, the total time required, adjustment of the time fund.