

## TIPURI DE RISCURI ÎN AUDIT ȘI EVALUAREA ACESTORA

## TYPES OF RISKS IN THE AUDIT AND THEIR EVALUATION

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**Abstract:** In the present context is a necessity to obtain relevant information following the audits. To obtain relevant information it is required to identify risks in the audit. Institutional reform in our country refers to the development and improvement of the audit institutions, as objective and essential requirements in order to ensure convergence with the economic advanced countries of the European Union.

**Keywords:** audit risk, risk assessment, reasonable assurance.