THE NECESSITY AND UTILITY OF PERFORMANCE AUDITS OF INVESTMENT PROJECTS IN TANGIBLE ASSETS. CASE STUDY-ROŞIA MONTANĂ

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ABSTRACT
Given the fact that public money must provide comfort, safety, health, education, transport infrastructure and utilities for the country’s population, performance audit is the only instrument that must endorse the country's healthy development and a tool with which we can determine scientifically the impact of policies, programs, projects, and actions of state institutions to address them in due time. In this study, the authors present a series of lessons learned from the performance audit report on the project Roşia Montană.

KEYWORDS: audit performance, sustainable development, investment, project.

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REFERENCES


