

PUBLIC INTERNAL AUDIT LAW - A NEW BRANCH OF LAW IN ROMANIA

Valentin – Stelian BADESCU

Ph.D., lecturer, lawyer, Romanian - German University, Sibiu

Abstract: In Romania, the introduction of internal audit is relatively recent fall in the overall effort to modernize financial management in both private and public sectors. Also, note that the introduction of public sector internal audit is not transposed in the Romanian economy features of the *acquis communitarian*, for the simple reason that there is no internal audit. At the same time, there is no legal framework and procedures to adapt to one of our member countries, since it does not correspond to current concepts of internal auditing and internal controls.

Keywords: Internal audit, public law, management control systems