

## ***INTERNAL AUDIT AND CORPORATE GOVERNANCE, AN ADDED VALUE FOR ENTITIES' MANAGEMENT***

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### ***Abstract:***

*The audit service is setting itself the purpose of an historical preview in the area of the internal audit and the Corporate Governance, having the goal of evaluating the past, present and the future of an entity in achieving the target-objectives so vital today for the public and economic entities in Romania. Through its objectives, the internal audit helps the management through the internal audit planning to discover the risk of business, the lacks of the internal control and the shortage of an inefficient management of the material, financial and human resources.*

***Keywords:*** *internal audit, Corporate Governance, internal audit standards*

***JEL codes::*** *M 42*