

# ***THE PUBLIC INTERNAL AUDIT COMMITTEE IN THE SOCIAL HEALTH INSURANCE SECTOR- A NECESSITY IN ROMANIA***

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## ***Abstract:***

*Health care reform and health system financing required to meet population needs and current financial constraints proved to be a major challenge worldwide. In these conditions the role of Public Internal Audit Committee in the public system is extremely important. It is known that the requirement to provide proposals to the Board, to the overall management and grant support required for their implementation has led to these structures.*

***Keywords:*** *audit committee, internal audit, corporate governance, risk management, healthcare*

***JEL codes::*** *G34, G38, M42, H10, H51, I18*