

## ***SYSTEM ATTESTING INTERNAL AUDITORS IN ROMANIA***

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### ***Abstract:***

*Taking into account the importance of the internal auditors' activity within public entities we consider that the certification of the internal auditors its necessary. The certification we refer to has a national wide scale being designed for all the internal auditors within the system but also for the persons that desire to practice this profession. Mainly, we consider that the certification of the internal auditors should be designed like a master, appropriated for the Romanian university system. Of course, this way of certifying internal auditors faces some issues mainly in respect of the auditors which are no longer interested to be trained in the master format, and this is why we appreciate that the internal auditors that have less that 5 years to retirement should not be forced to be involved in this certification. In the same time, we consider that the certification system designed could be improved through the acceptance of the similarly ways of certifying internal auditors.*

***Keywords:*** *certification system, internal auditors.*

***JEL codes::*** *M42*