

## ***FEATURES OF INTERNAL AUDIT***

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***Abstract:***

*Embedding an internal audit function within the entities is a main task for Romanian in the pre-accession stage and, in the same time, its characterizing the member states and non-member states looking forward to become member states. The internal audit function requires the existence of an functional internal control which is evaluated in order to provide a reasonable assurance to the general management. Taking all these into account we have to consider the features of the internal control in relationship with the internal audit which are developed in the presented material.*

***Keywords:*** *internal audit, internal control.*

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