

# ***PERFORMANCE AUDIT, ESSENTIAL ELEMENT OF IMPROVING THE MANAGEMENT OF PUBLIC SECTOR ORGANIZATIONS***

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***Abstract:***

*In the middle of the globalization process, the performance of the companies in the public sector becomes more and more interesting. In this context, internal auditing is an instrument of raising performance, of detecting the main risk at which companies are vulnerable, trying to permanently respond to the necessities that always change. What is in fact a performance audit? It is a type of internal audit aimed at examining to what extent the criteria established for implementing the objectives and tasks of the organization are correct for evaluating the results, and none the less, for establishing if the results coincide with the objectives.*

***Keywords:*** *performance audit, accounting.*

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