

QUALITATIVE CONTROL OF AUDITING

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Abstract:

The personnel from an audit firm will adhere to the principals of independence, integrity, objectiveness, confidentiality and to the professional behaviour. This personnel, also, must, achieved and maintained to the technical standards and to the professional abilities, asked from them, so they can be able to fulfill their responsibilities. Each time it is necessary, the consultations that are taking place in the firm or outside it, they must be done with people that have the right knowledge. We must identify the special fields and activities in need for consultation and we must encourage the personnel to consult and to use proper sources in matters that are complex and unusual. Individuals can be named experts, so they can act as authorized sources and can be sure of their position in consultative matters.

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