

THE HARMONIZATION OF PUBLIC FINANCIAL AUDIT WITH ACQUIS COMMUNITARIAN

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Abstract:

Romania has accepted the acquis communitarian in what the financial control is regarded in the 28th Chapter of the Adherence Accord - „Financial Control” - that has to be actually implemented until the adhering date. After this date, Romania has to assure a strict financial management, transparency and control of European Union fund, as well as protecting the financial interests of European Union; these being the guiding principles. Considering all these, the research made observes the legislative modification in what the public audit and financial control is concerned; the implications of adopting the new request of acquis communitarian on functioning the Romanian Court of Account, creating and functioning the structures that manage communitarian funds and draws up a few conclusions regarding the necessity of consolidate administrative capability of public intern financial control.

Keywords: *acquis, financial control, audit*

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