

THE INTERNAL AUDIT AS A PART OF THE RISK MANAGEMENT PROCESS IN THE PUBLIC SECTOR ENTITIES

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Abstract:

Analyzing risk from the perspective of internal audit is a part of the overall risk management task that internal auditing is systematically and methodically carrying out for the entity, using procedures of risk identification and evaluation. Given the existent differences of opinion regarding the integration of internal audit in the overall risk equation, the hereby constructive research identifies and explains the role of internal audit in the risk management process within the entity belonging to the public sector; pinpoints the risks coming up in the activity of the entities from the public sector, analyzes the ways in which the internal audit, through its specific procedure, contributes to the management of risks.

Keywords: *internal audit, risk management, public sector.*

JEL codes:: *A19, D02, M42*