

THE PREMISES CREATED BY THE INFORMATION SOCIETY FOR THE USE OF THE INFORMATION TECHNOLOGY AND COMMUNICATIONS IN THE EXTERNAL AUDIT

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Abstract:

The transition to the Information Society is one of the strategic objectives of the Romanian government for the period 2004-2008. The Information Society, through which the frame for crossing to the economy and the society based on knowledge is created, assumes and trains changes of paradigm in all areas, for instance: in administration through e-government, e-administration systems, in business through on-line commerce, in education through distance education, in culture through multimedia centers and virtual libraries and even in the actual manner of working with support systems for work at distance. The generalization of the implementation and use of these types of systems for the entire public administration will entrain qualitative substance changes of the external audit approach.

Keywords: *external audit, public administration, information security, information technolog and communications.*

JEL codes:: *M42, D83, L86*