

Regular audit of human resources within public institutions

*Prep. Univ. drd. Iulian Bogdan Dobra Universitatea "1 Decembrie 1918" Alba Iulia
e-mail: diby_ec@yahoo.com*

Abstract:

Information should be collected on all matters related to the engagement objectives and scope of work. Internal auditors use analytical auditing procedures when identifying and examining information. Analytical auditing procedures are performed by studying and comparing relationships among both financial and nonfinancial information. The application of analytical auditing procedures for identifying information to be examined is based on the premise that, in the absence of known conditions to the contrary, relationships among information may reasonably be expected to exist and continue.

Key words: regular audit, human resources, public institutions

JEL Code: H83