



## Asigurarea calității rapoartelor de audit

IAȚCO C., COJOC Doina, IGNAT Gabriela - USAMV Iasi

Performance is an action undertaken with the aim of reaching a favourable balance between the proposed objectives and the means used, based on the minimum and maximum principles, interpreted differently, i. e. achieving maximum output using minimum input. In performance auditing the collection of audit evidence and their documentation must be conducted systematically. The INTOSAI International Auditing Standards stipulate that competent, relevant and reasonable evidence should be obtained in order to support the auditor's judgment and conclusion regarding the organization, program, activity or function under audit. The adoption of performance elements can reduce the risk of disagreement between the auditors and the audited entity and effectively contributes to faster reporting and taking advantage of the audit findings. One can indeed state that performance audit has become a key analysis criterion, unavoidable in decision-making.