
Consulting provided by the internal public audit function

Vasile Cosmin NICULA,
West University Timișoara,
E-mail: vasilecosminnicula@gmail.com

Abstract

This paper tackles an important issue related to internal public audit, namely specific consulting. Thus, we conceptually approach the three types of consulting engagements, focussing on a comparison between the assurance and the consulting engagements. Then, after an analysis of good practices in planning and unfolding consulting engagements, there is a conclusion section and we close the article with proposals for the enhancement of consulting afforded by internal public audit.

Keywords: *audit engagements, typology, IIA Standards, responsibility of internal auditor, internal public auditing methodology, good practices.*

JEL Classification: *M21, M40.*

To cite this article:

Nicula, V.C. (2017), Consulting provided by the internal public audit function, *Audit Financiar*, vol. XV, no. 4(148)/2017, pp. 677-685, DOI: 10.20869/AUDITF/2017/148/677

To link to this article:

<http://dx.doi.org/10.20869/AUDITF/2017/148/677>

Received: 20.06.2017

Revised: 27.07.2017

Accepted: 28.07.2017