

## **AUDITUL LA INSTITUTILE DE CREDIT / AUDITING THE CREDIT INSTITUTIONS**

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**Abstract:** *The objective of financial statements prepared by credit institutions is to provide information about an entity's financial position, performance and changes in financial position.*

*The primary objectives of an audit are to enable the auditor to express an opinion on whether or not the bank's financial statements fairly reflect its financial condition, and the results of its operations for a given period. The external audit report is normally addressed to shareholders, but is used by many other parties, such as National Bank of Romania, financial professionals, depositors, and creditors.*

*Keywords: audit, credit institutions, accounting.*

JEL Codes: M42.