

**ANALIZA CONFIGURAȚIEI ȘI A PRINCIPALELOR CONDIȚII ALE  
ASIGURĂRII FIABILITĂȚII SISTEMULUI DE SUPRAVEGHERE A ACTIVITĂȚII ȘI  
CALITĂȚII LUCRĂRILOR DE AUDIT**

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***Abstract***

*The reliability of the system of supervision over the activities and quality of the audit services is ensured by the following conditions, which determine its efficiency: means of the system financing, level of market concentration for statutory audit services, human resources, technical capabilities, internal organization. In order to carry out investigations in this field, the information of the supervisory authorities from other states was analyzed in order to identify the main conditions that ensure the reliability of the system of supervision over the activities and the quality of the audit services. In addition, quantitative and qualitative analyzes were carried out of the results of the external controls of the audit missions, exercised by the supervisory authorities at EU level. This research allowed the author to arrive at certain conclusions and proposals regarding the reliability of the system, the indicators that characterize the effectiveness of the audit supervision process, regular monitoring of the evolution of the market of statutory audit services, provided to entities of public interest.*

**Key words:** *audit, system of supervision, entities of public interest*