

EXTERNAL AUDIT AS AN INSTRUMENT OF APPRAISAL OF FINANCIAL ECONOMY IN SELF-GOVERNMENT UNITS

Summary

This article presents selected problems of external audit in self-government units. The Author discusses:

- reasons of realization external audit conception in self-government units,
- new rules and tasks of regional chambers of audit,
- conception of external audit process,
- conception of new audit report.

In the end, there are presented conditions of introduce in praxis this conception.