

**CONSIDERAȚII PRIVIND CONSEMNAREA
CONSTATĂRILOR CONTROLULUI FISCAL / SOME
CONSIDERATIONS REGARDING THE REGISTRATION OF
THE FISCAL CONTROL FINDINGS**

Conf. univ. dr. Carmen COMANCIU
Universitatea „Lucian Blaga”, Sibiu

Abstract

In order to pursue any kind of control, there must be an organisational frame, a legislative system which is clear and concise; establishing the rights and obligations of the controlling persons; establishing the rights and obligations of those to be controlled.

Keywords: fiscal control, market economy, preventive function, the function of knowledge and evaluation, the function of perfecting.