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OPPORTUNITIES AND THREATS RELATED TO QUALITY AUDITING IN ORGANIZATIONS – THE PERSPECTIVE OF ISO 9001:2026

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Purpose: The purpose of this study is to summarize the opportunities and threats related to auditing quality management systems in the context of the extended requirements of the new ISO 9001:2026 standard.
Design/methodology/approach: The study was based on the results of our own research on organizations with quality management systems compliant with the requirements of ISO 9001. The information concerns organizations operating in Poland. An analysis of subsequent editions of the ISO 9001 standard was also carried out in the context of changes in requirements, and a forecast of its further development was proposed.
Findings: The fifth update of the ISO 9001 standard, planned for 2026, will extend the requirements that should be taken into account during quality audits. This will force organizations to analyze their existing management systems and make the necessary additions. The study lists eight potential opportunities for obtaining information that the audit process can provide. The benefits of using these opportunities are shown. Eleven potential threats to the acquisition and use of information that may be generated by an improperly conducted audit process are identified. The consequences of each threat are highlighted. The relationships in the use of audit information are shown, and the responsibility of individual management groups for these activities is highlighted.
Practical implications: The results obtained have practical applications. The paper indicates the directions of change in the new ISO 9001:2026 standard. Information is provided on the potential opportunities and threats associated with auditing, which organizations can use to improve the audit process.
Social implications: The results obtained have social implications. They draw attention to the awareness and involvement of individual management groups in the context of obtaining and using audit information.
Originality/value: The study shows for the first time the directions of change in the ISO 9001:2026 standard that will affect auditing requirements. All potential opportunities and threats related to quality system auditing have been identified. The benefits that an organization can achieve by taking advantage of the opportunities offered by auditing are shown. Attention is drawn to the threats to auditing and their impact on the acquisition and use of information. The role of individual management groups in information management is shown. The study is particularly recommended for the top management of organizations that have quality management systems.

Keywords: quality audit, ISO 9001:2026, audit process, improvement.
Category of the paper: Viewpoint.

1. Introduction

Quality management systems have been in place in Poland since 1990 (Ligarski, 2002). They are based on the requirements of the ISO 9000 series of standards. The basic standard containing the requirements for the system, ISO 9001, has been updated four times so far, in 1994, 2000, 2008, and 2015. This standard contains requirements that must be met by organizations that intend to certify their quality management system. System certification requires two types of quality audits: internal audits, known as first-party audits, and certification audits, known as third-party audits. According to the definition in ISO 19011:2018, an audit is "a systematic, independent, and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled" (PN-EN ISO 19011:2018). During an audit, the degree of compliance with a set of requirements applicable to a given organization is determined. The basic requirements are contained in ISO 9001, so any update to this standard directly affects the criteria relating to the audit. An audit should be a process focused on examining compliance, which has specific tasks to fulfill and precisely defined objectives to achieve (Ligarski, 2018a). A quality audit is intended to collect and process data in order to obtain the necessary information. It is intended to evaluate solutions and provide the information needed to make decisions. Many publications, both foreign and domestic, have been written on the subject of auditing. There is literature available on auditing and its role in organizations (Pivka, 2004; Russell, 2007; Sampaio et al., 2009; Hernandez, 2010; Francis, 2011; Claver, Tari, 2013; Okwiri, 2013; Abuazza et al., 2019; AL-Qatamin, Salleh, 2020; Lenning et al., 2022). Comprehensive studies on quality management and auditing systems have been published in Polish (Kreier, Łuczak, 1998-2002; Pacana, Stadnicka, 2006; Jedynak, 2007; Łuczak, Kuklińska, 2007; Matuszak-Flejszman, 2010; Wolniak, 2011; Ejdys, 2011; Lisiecka et al., 2017; Pacana, Stadnicka, 2017; Grzesiak, 2021).

Despite the existence of a relatively large number of publications on auditing and practical experience gathered over 35 years of auditing quality management systems in Poland, many organizations face various problems and limitations in the field of auditing. The author's research on a large sample indicates difficulties in properly understanding the audit process, its organization, supervision, and the use of information obtained from it (Ligarski, 2007, 2010, 2012, 2014, 2018b, 2024; Książek, Ligarski, 2020). This gives rise to various difficulties that arise in the auditing process and significantly affect the audit results obtained. Paradoxically, the passage of time exacerbates these adverse phenomena. Organizations conduct quality management system audits, but some of them obtain less and less useful information that they can use. The introduction of an updated version of the standard will force organizations to analyze their existing management system and make the necessary additions. Perhaps this is

a good time to reflect on the process of both internal and external audits. Identify the opportunities offered by auditing, analyze the risks associated with this process in order to better organize these processes within the organization and introduce the necessary changes so that the audit provides the information that is actually needed and can be used for development and improvement.

Based on over 25 years of experience in quality auditing and the results of his research, the author attempts to redefine the opportunities and threats presented by quality auditing and draws attention to the expanded requirements for quality management systems that will be included in the new, updated ISO 9001:2026 standard. The aim of the work is to summarize the opportunities and threats related to auditing quality management systems in the context of the extended requirements of the new ISO 9001:2026 standard.

2. Methods

The subject of the study are organizations with certified quality management systems compliant with the requirements of ISO 9001, operating in Poland. The study was based on literature research – an analysis of changes and modifications to the requirements of the ISO 9001 standard was carried out based on the base edition and four updates of the standard, and the author's expert knowledge in the field of auditing was used. The results of the author's previous research on a sample of selected organizations with quality management systems, which were published in scientific publications, were used to determine the changes in the auditing process. Detailed information on the methodology of qualitative research carried out using case studies is presented in scientific monographs (Ligarski, 2010; Książek, Ligarski, 2020). Detailed information on the methodology of quantitative research conducted using surveys is presented in scientific publications (Ligarski, 2007, 2010, 2014; Książek, Ligarski, 2020).

3. Results

3.1. Development of ISO 9001 and its new edition planned for 2026

ISO 9001 was first published as an international standard in 1987 by the International Organization for Standardization (ISO). This standard was based on the requirements of the British standard BS 5750, which was developed in the 1970s. In fact, the first standard for quality assurance systems consisted of three independent models – ISO 9001, ISO 9002, and ISO 9003 – adapted to different types of organizations and their activities (Table 1). The authors of the standards assumed that they would be modified and adapted to advances in

quality management. The first update took place in 1994. The three independent models remained, but a number of changes were introduced to improve the implementation of the systems and emphasize the prevention of non-compliance. The Polish versions of the standards issued by the Polish Committee for Standardization (PKN) initially appeared with a considerable delay. The next update of the standards took place in 2000. It was a groundbreaking and revolutionary update that introduced significant changes in the approach to quality management. A single universal ISO 9001 model based on a process approach was introduced, and greater emphasis was placed on continuous improvement and customer satisfaction. The next update in 2008 introduced minor changes and updates. The focus was mainly on clarifying the language and adapting the requirements to different types of organizations. The fourth update was carried out in 2015. A relatively large number of changes were introduced at that time – a risk-based approach was applied, attention was paid to the context of the organization, greater emphasis was placed on the responsibility of top management, and other changes were introduced. The structure of ISO 9001:2015 was adapted to the new High Level Structure (HLS), which facilitates integration with other management systems: environmental (ISO 14001), occupational health and safety (ISO 45001), and others.

Table 1.
List of international and Polish standards containing requirements for quality systems

No.	Type of standard	International standard	Polish standard
1	Base	ISO 9001:1987 Quality systems - Model for quality assurance in design / development, production, installation and servicing ISO 9002:1987 Quality systems – Model for quality assurance in production and installation ISO 9003:1987 Quality systems – Model for quality assurance in final inspection and test	PN-EN 29001:1993 Systemy jakości – Model zapewnienia jakości w projektowaniu / konstruowaniu, produkcji, instalowaniu i serwisie PN-EN 29002:1993 Systemy jakości – Model zapewnienia jakości w produkcji i instalowaniu PN-EN 29003:1993 Systemy jakości – Model zapewnienia jakości w kontroli i badaniach końcowych
2	First update	ISO 9001:1994 Quality systems – Model for quality assurance in design, development, production, installation and servicing ISO 9002:1994 Quality systems – Model for quality assurance in production, installation and servicing ISO 9003:1994 Quality systems – Model for quality assurance in final inspection and test	PN-ISO 9001:1996 Systemy jakości – Model zapewnienia jakości w projektowaniu, pracach rozwojowych, produkcji, instalowaniu i serwisie, PN-ISO 9002:1996 Systemy jakości – Model zapewnienia jakości w produkcji, instalowaniu i serwisie, PN-ISO 9003:1996 Systemy jakości – Model zapewnienia jakości w kontroli i badaniach końcowych
3	Second update	ISO 9001:2000 Quality management systems - Requirements	PN-EN ISO 9001:2001 Systemy zarządzania jakością Wymagania
4	Third update	ISO 9001:2008 Quality management systems - Requirements	PN-EN ISO 9001:2009 Systemy zarządzania jakością Wymagania
5	Fourth update	ISO 9001:2015 Quality management systems - Requirements	PN-EN ISO 9001:2015 Systemy zarządzania jakością Wymagania

Source: own work based on standards.

Work on the next update of the standard began in October 2023 during the annual meeting of the ISO/TC 176 committee in Rwanda[1]. A preliminary schedule for the introduction of changes to the ISO 9001 standard was presented there. Initially, it was assumed that the updated version of the standard would be published in December 2025. However, new technological (digitalization, artificial intelligence, robotization, automation) and social (new role of employees, need for human involvement) challenges have created a need for further work to adapt to the changing realities in which organizations operate. Currently (September 2025), the draft ISO/DIS 9001:2025 is available and is in the consultation phase with ISO members. The updated ISO 9001:2026 standard is planned to be released in the second half of 2026. Based on the DIS draft of ISO 9001 and reports from the ISO/TC 176 Technical Committee, it is possible to predict with some degree of certainty the key directions of change that will be introduced into the standard being prepared. The proposed directions of change are the author's own forecast, prepared by the author of this study, and result from many years of observation of quality management systems and their adaptation to advances in organizational management. The first, which seems indisputable, is a separate approach to risks and opportunities. The new standard will clearly distinguish between risk and opportunity analysis. Organizations will have to assess both issues independently, which should lead to better planning. The identification and analysis of opportunities is intended to encourage organizations to actively exploit emerging opportunities and possibilities. The second direction of change is an emphasis on sustainable development, including environmental protection, social responsibility, and ethics, understood as integral elements of the quality management system. Organizations will have to analyze the impact of climate change within the context of the organization. The third direction is quality culture and knowledge management. Quality culture – values, ethics, understood as the foundation of the quality management system. Knowledge management interpreted as a tool for building stability and improving processes. The fourth direction, partly related to the third, is the new role of employees. New technologies (artificial intelligence, automation, robotization) will change the role of employees in the organization, increase the requirements for their competencies, but their commitment will still be needed. The fifth direction is supply chain resilience. Increased focus on analysis and management of disruptions. Creating dynamic strategies to respond to disruptions, which is intended to increase business resilience to crises. All of this will have an impact on greater supplier integration.

Looking at the possible directions of change in the new update of the ISO 9001:2026 standard, it should be noted that this will not be a revolutionary change, but there will be many significant changes - additions that should enable organizations to better adapt to current business and technology challenges and threats. Organizations will therefore be forced to rebuild their existing quality management systems and supplement them with the new requirements of the standard.

[1] The information presented in this paragraph is based on media reports and brief information posted on the Internet, where it is difficult to identify the sources of the reports.

3.2. Opportunities and threats posed by auditing quality management systems

The fifth update of the ISO 9001 standard, planned for 2026, will introduce new requirements that should be taken into account during first- and third-party audits. This is a good time to consider the opportunities and threats posed by quality management system audits, as well as who influences their course and is responsible for obtaining results. Quality auditing is a complex process that requires proper preparation and execution to achieve the expected results. A well-planned and executed process can provide an organization with valuable information that can be used in many areas of its operations. The opportunities created by the audit process can be applied both to internal audits, usually conducted by appropriately trained employees of the organization, and to third-party audits conducted by auditors from certification bodies. The potential opportunities offered by a well-executed audit process are summarized in Table 2.

Table 2.
Potential opportunities that a well-conducted audit process can offer

No.	Potential opportunities	
1	Gathering information on the current state of the organization	
	a	Confirming compliance with requirements
	b	Determining the effectiveness of the system
	c	Identifying opportunities for development and improvement
	d	Confirming risk and opportunity analyses
	e	Identifying weaknesses
	f	Detecting non-compliance, if any
	g	Confirming compliance with the requirements of applicable legal regulations
2	Assessing the achievement of the organization's objectives at various levels	
	a	Assessment of the implementation of the mission, vision, and strategic objectives
	b	Assessment of the implementation of the quality policy
	c	Assessment of the implementation of quality objectives
	d	Assessment of the implementation of objectives at the tactical and operational levels
3	Assessment of the functioning of processes in the organization	
	a	Assessment of links and interactions between processes
	b	Assessment of the functioning of individual processes
4	Assessment of the awareness and commitment of the system manager	
5	Assessment of the awareness and commitment of top management	
6	Assessment of the awareness and commitment of middle management (process leaders)	
7	Assessment of the awareness and commitment of selected employees	
8	Promotion of a culture of quality	

Source: own work.

A properly conducted quality audit process should provide a variety of information about the functioning of the organization. Auditors confirm the system's compliance with requirements. The organization thus obtains information on whether its system complies with the requirements of the standard. The effectiveness of the system is determined, whether the system functions properly and achieves its objectives. Areas for development and improvement of the system are identified. This is very important information that indicates in which areas the existing system can be developed or improved. The organization obtains confirmation that risks and opportunities have been properly analyzed. As a result of the audit,

weaknesses in the organization are identified where disruptions could potentially develop. Knowledge of such areas will enable preventive measures to be taken to prevent serious disruptions from occurring. As a result of the audit, existing non-conformities, i.e., areas where requirements have not been met, are identified. Effective corrective action should eliminate these problems. After the audit, the organization also receives information on whether the basic requirements resulting from legal regulations have been met. It can therefore be concluded that a properly conducted audit provides comprehensive information about the state of the organization. The organization obtains a variety of data which, after analysis, can be used for decision-making and action.

The second opportunity offered by a well-conducted audit process is the assessment of the achievement of objectives at various levels. When examining the system, auditors refer to the strategic objectives of the organization. They carefully assess the implementation of the quality policy and quality objectives. When confirming compliance, they assess the achievement of objectives at the tactical and operational levels. The organization thus obtains a comprehensive picture of the objectives being achieved, indicating which objectives are not being achieved or are only being partially achieved. This is very important information that is difficult to obtain from other sources.

A properly conducted audit assesses the functioning of processes in the organization from two perspectives. The first perspective is the assessment of the links and interactions between processes in the functioning system. The second perspective is the assessment of a specific process in the context of its functioning and effectiveness. The organization obtains unique information about the functioning of the entire set of processes and the operation of individual processes within that system. Such information can be used to improve the entire system and to improve individual processes.

A well-conducted audit process helps to assess the awareness and commitment of various groups and individuals. The awareness and commitment of the quality management system manager is crucial to the functioning of the system. The top management of the organization plays a very important role. By conducting audit investigations, the auditor is able to assess the awareness of these groups and their commitment to the functioning of the system. They also assess the awareness and commitment of middle management, including process leaders. They are also able to comment on the awareness and commitment of selected rank-and-file employees who have been audited. This provides very valuable information about awareness and commitment at different levels of the organization.

A well-prepared and committed auditor promotes a culture of quality. They should set an example of the desired behavior and thus encourage others to adopt similar attitudes. Their values, skills, and personal culture should serve as an example to everyone they meet.

All the potential opportunities that a well-conducted audit can offer have been listed here. However, for this to happen, it is necessary to properly plan, conduct, and supervise the audit process and skillfully use the information generated by the audit. Many groups and individuals

influence the audit process. Their awareness, skills, and commitment will determine whether the audit will be able to deliver all possible benefits.

If disruptions and negligence occur during the planning, implementation, and supervision of an audit, risks arise that can significantly affect the results of the audit. Equally dangerous are threats that arise at the stage of analyzing and using the information generated by the audit. Potential threats to the acquisition and use of information that may arise from an improperly planned and implemented audit process are listed in Table 3.

Table 3.
Potential threats to the acquisition and use of information that may arise from an improperly conducted audit process

No.	Potential threats	
1	Insufficient information gathered on the current state of the organization	
	a	Insufficient confirmation of compliance with requirements
	b	No or fragmentary determination of the effectiveness of the system
	c	No or fragmentary indication of opportunities for development and improvement
	d	No or fragmentary confirmation of risk and opportunity analyses
	e	Failure to identify or fragmentary identification of weaknesses
	f	Failure to detect or partial detection of non-compliance, if any
	g	Lack of or partial confirmation of compliance with the requirements of applicable legal regulations
2	Lack of or partial assessment of the achievement of the organization's objectives at various levels	
	a	No or partial assessment of the implementation of the mission, vision, and strategic objectives
	b	No or partial assessment of the implementation of the quality policy
	c	No or partial assessment of the implementation of quality objectives
	d	No or partial assessment of the achievement of objectives at the tactical and operational levels
3	No or partial assessment of the functioning of processes in the organization	
	a	No or partial assessment of the links and interactions between processes
	b	No or partial assessment of the functioning of individual processes
4	No or partial assessment of the awareness and involvement of the system manager	
5	No or partial assessment of the awareness and involvement of top management	
6	No or partial assessment of the awareness and involvement of middle management (process leaders)	
7	No or partial assessment of the awareness and involvement of selected employees	
8	No or insufficient promotion of a culture of quality	
9	No or insufficient ability to interpret (understand) information obtained from the audit	
	a	At the system management level
	b	At the top management level
	c	At the middle management level (process leaders)
10	Lack of or insufficient ability to use information obtained from the audit	
	a	At the system management level
	b	At the top management level
	c	At the middle management level (process leaders)
11	Lack of or insufficient assessment of changes introduced by post-audit actions	
	a	At the system management level
	b	At the top management level
	c	At the middle management level (process leaders)

Source: own work.

The main threat posed by an improperly planned and conducted audit process is that insufficient information about the current state of the organization will be obtained. Depending on the scale of the negligence and mistakes made, there may be a complete or partial lack of necessary information. Confirmation of compliance with requirements will be fragmentary and

will only apply to selected areas of the system. The effectiveness of the system will not be determined, or will only be done so in a fragmentary manner. The possibility of development and improvement will not be indicated, or will only be done so partially. The organization will not obtain confirmation of the risk and opportunity analyses carried out, or it will only be fragmentary. Weaknesses in the system will not be identified, or will only be done so in isolated cases. Not all non-conformities that exist in the system will be detected. There will be no confirmation of compliance with the requirements of binding legal regulations, or it will only be done partially. The lack or insufficient amount of information about the current state of the organization will result in a deficit of necessary data. Despite conducting an audit, the organization will not have a sufficient amount of data, which will subsequently prevent its proper analysis and use for decision-making and action.

The organization will not have an assessment of the achievement of objectives at various levels, or it will only be done partially. Therefore, it will not have comprehensive knowledge of how the objectives are being achieved. There will be gaps in the assessment of process performance. The organization will therefore not gain knowledge of how the entire process system works and how individual processes work.

The organization will not receive or will only receive fragmentary information about the awareness and commitment of individual groups and individuals. As a result, the awareness and commitment of the system manager, top management, and other employee groups will not be known. Auditors will not promote a culture of quality or will do so only at a minimal level.

The threats presented show the information deficit that can occur after an improperly conducted audit process. The second issue is the ability to interpret and use information from the audit and to assess the changes that have occurred as a result of post-audit activities. An organization can obtain a lot of information from an audit, but the question is how individual stakeholder groups will be able to interpret and use this information. In principle, there are three stakeholder groups. The first group is the system manager. In larger organizations, some of the system manager's responsibilities are transferred to the audit process manager. The second group is senior management, and the third group is middle management. In smaller organizations, one person manages the system and directs audits. In this case, that person is responsible for the whole process, i.e., planning and conducting audits and using the information obtained. In larger organizations, where tasks are divided, the audit process manager is responsible for planning, conducting, and supervising audits, while the system manager is responsible for the ongoing supervision of the system's operation and for the use of all available information. In this case, the audit process manager passes the information on to the system manager, who then makes decisions and coordinates activities at the level of the entire organization. Senior management is informed by the system manager about the results of the audit and makes key decisions regarding changes in the organization. Middle management, on the other hand, is responsible for implementing specific actions and introducing changes to processes. Each of the identified stakeholder groups should properly

understand the information obtained from the audit. Each group should be able to use this information skillfully and assess the changes it brings. This gives rise to three further risks. The first is the lack of or insufficient interpretation and understanding of the information obtained from the audit. The second is the lack of or insufficient ability to use the information. The third risk is the lack of or insufficient assessment of the changes brought about by post-audit activities.

By being aware of all the potential risks associated with the audit and the use of information obtained from it, it is possible to better understand the process and take measures aimed at eliminating or at least significantly reducing negative phenomena.

4. Discussion

The author presented the evolution of the ISO 9001 standard and the changing requirements for quality management systems. He presented a forecast of the most important changes that will be introduced by the ISO 9001:2026 standard. Based on this information, he redefined all the potential opportunities and threats that a quality management system audit can generate. The identified opportunities and threats can be related to both first-party and third-party audits. This approach is in line with the current search for a set of requirements that will enable effective auditing of quality systems (Chiromo, Msibi, 2023; Sepeng et al., 2025; Schroeder et al., 2025). It is particularly important to identify potential opportunities for first-party audits. Internal audits are usually conducted by appropriately trained employees of the organization. Therefore, the list of potential opportunities can be treated as a checklist of what information internal auditors should provide from the audit. A well-conducted internal audit should provide all the information listed here. Checking the information provided by a given audit answers the question of how many of these opportunities the auditors have realized. The organization gains the ability to evaluate the performance of its internal auditors. The number of shortcomings and unfulfilled opportunities will determine what actions should be taken in relation to auditors to improve their skills and increase their involvement during the audit. The need for such actions at the internal audit planning stage was emphasized in a publication on the automotive industry (Chiromo, Msibi, 2023). In the case of a third-party audit, the organization has no direct influence on improving the competence of auditors because they are auditors of the certification body. However, it can evaluate the work of these auditors based on a list of opportunities and request that the next audit be conducted by people who will be able to exploit all potential opportunities. The certification bodies themselves are trying to develop interpretations of the auditing requirements in the context of ISO 19011 and to create guidelines in this area (Sepeng et al., 2025; Schroeder et al., 2025).

The potential audit threats identified in the study refer not only to the possibility of obtaining information, but also to the possibility of processing and using it. Potential threats show what gaps and partial information can be obtained during an improperly conducted audit process. The second part of the threats draws attention to issues related to the interpretation, use, and evaluation of information obtained from the audit, both first and third party. The organization's management is responsible for the use of audit information. Three levels are indicated here: system manager, top management, and middle management - process leaders. The results of the audit go directly to the quality management system manager. They should interpret the information obtained appropriately and initiate and supervise the use of this information. They send key information to top management and appoint individuals and teams to carry out actions. Responsibility for the implementation of the assigned tasks usually lies with middle management – the leaders of the given processes. The system manager is directly responsible for supervising all post-audit activities and evaluating the changes they have brought about. In order for the information obtained from the audit to be used properly, appropriate preparation and skills are needed at each of the three levels indicated. When interpreting the risks related to understanding and using audit information, the organization should ask itself questions about the awareness and skills at the system management level, top management, and middle management. The results obtained are consistent with the results of other studies, which clearly articulate the need for greater involvement of the organization's management (Palmes, 2024; Sepeng et al., 2025).

5. Summary

The next update of the ISO 9001 standard, planned for 2026, will introduce new requirements for quality management systems and additions to existing requirements. This will necessitate the restructuring and supplementation of existing quality systems in organizations. It will also directly affect auditing requirements. In preparing for these changes, organizations should reconsider the opportunities and threats posed by auditing in order to better utilize this process for the needs of the organization.

The paper presents all the potential opportunities and threats associated with quality auditing. They are referred to first and third party audits. Attention is drawn to the opportunities for organizations to exploit potential opportunities. Individual threats and their consequences for the organization are analyzed. The focus is not only on obtaining information, but also on its processing and use. Groups of people responsible for proper information management are identified. The discussion referred to the results of research by other authors. The results of the research show, using the example of organizations with a quality management system operating in Poland, what changes will be needed in the auditing process in the context of the

update of the ISO 9001:2026 standard. What opportunities and threats does this process create for organizations? Such information may be useful for organizations that are preparing for changes in connection with the planned release of a new edition of the standard in 2026. They are also a voice in the international discussion on changes in the auditing process. In the long term, this debate inspires changes to auditing guidelines, which will also be reflected in the amendment to ISO 19011.

In conclusion, it is worth noting the limitations of the research. The research was conducted on selected organizations with quality management systems operating in Poland. At present (October 2025), the requirements in the new edition of ISO 9001 have not been specified, and the paper contains forecasts and predictions of the directions of change. In many countries, there is an ongoing discussion about changes in auditing, and further research is needed in this area.

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