

INTERNAL AUDIT OF THE APPLICATION OF SOCIAL ASPECTS IN PUBLIC PROCUREMENT ON THE EXAMPLE OF TENDERS FOR SERVICES

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Purpose: The publication presents the results of a study on the application of social aspects in public procurement on the example of service tenders in Poland. The article also includes, as an additional objective, information on the importance and role of internal audit in evaluating the public procurement process. In addition, it covers the essence of social aspects in public procurement.

Design/methodology/approach: The purpose of the study was achieved by reviewing 2191 public procurement notices that were published between January 1 and December 31, 2024 in the Public Procurement Bulletin. The theoretical issues addressed in the publication included the issue of social aspects in public procurement and the role of internal audit in evaluating the process. The subject scope of the publication includes the results of the scope of application of social aspects in the 2191 public procurement notices examined. The examined announcements included tenders for services.

Findings: The study showed that a total of 842 service tender announcements included social aspects, which accounted for 38.43% of all reviewed announcements.

Research limitations/implications: A limitation of the research conducted was the difficulty in accessing all the data on the public procurement procedures examined.

Practical implications: The results of the study may inspire public authorities to increase the use of social aspects in service tenders. In addition, the publication points to the role of auditing as a tool for evaluating the public procurement system.

Originality/value: The publication contains significant analyses of the evaluation of the scope of application of social aspects in service tenders in Poland. In addition, the paper indicates the possibilities of using internal audit in this process.

Keywords: internal audit, social aspects, public procurement, sustainability, public finances, social procurement.

Category of the paper: Research paper.

1. Introduction

The public sector, in carrying out its tasks, finances them with collected tributes (taxes and fees). Expenditures from the budget for specific public tasks are carried out by both governmental and local governmental entities, as well as by other organizations subordinate to them. Public funds should be spent by the public sector purposefully, efficiently and transparently. They primarily cover the operating costs of these organizations resulting from the implementation of public tasks, which require the purchase of needed goods and services for this purpose (Fisher, 2022). Purchases of goods and services by public entities should be carried out within the framework of standardized rules and procedures defined by the relevant footnotes of the law (Ankersmit, 2020). This is ensured by the public procurement system, which operates in many countries including those of the European Union. The rules for the purchase of goods and services by public entities are regulated by the relevant laws in this regard (The EU Parliament, 2014). It should be noted that public procurement performs a very important function in the management of public finances and enables commercial entities to provide goods and services in accordance with the needs reported by public entities. They also aim to make individual publicly funded contracts accessible to all entities that can provide the good or service in accordance with the requirements specified in the tender. Organizing purchases through tenders should ensure the high quality of goods and services purchased at relatively low prices. The selection of the best-priced offer makes it possible to spend public funds more effectively and manage public resources more efficiently (Hyman, 2011). In addition to the transparent and competitive fulfillment of the public sector's demand for goods and services, the public procurement system also performs other important functions. Relevant regulations require public entities to use various criteria for evaluating bids when selecting a supplier of goods and services.

Public procurement in European Union countries is also an important tool for implementing the principles of sustainable development (Gutiérrez-Goiria, Amiano-Bonatxea, 2022). In addition to environmental aspects, sustainable development places great emphasis on social aspects, related to the fight against poverty and the integration and involvement of many excluded groups (Yumnam et al., 2024). European Union member states, as part of the implementation of sustainable development principles, have made it mandatory to include social aspects in the public procurement system (The European Commission, 2021). Social aspects in tenders can be applied to both the supply of goods and services. The possibility or even the requirement for public entities to apply an appropriate social clause in the case of tenders for services, for example, increases the pressure on business entities to hire employees on the basis of labor contracts. In addition, it contributes to changes in the labor market, as it increases the employment of excluded people, including those with disabilities, or the homeless (Schimanek, 2021). The largest scope of practical application of social clauses

in tenders is in the area of service contracts. The services are performed for the public entity by employees of the company selected in the tender. The public entity may specify in the tender the requirement to hire specific employees to provide specific services, such as catering, cleaning or security of public facilities (Brzychey, 2022). Introducing the possibility of applying social aspects in public procurement requires exercising control over the process. The entity overseeing the public procurement process in Poland at the national level (the President of the Public Procurement Office) should implement audits and controls in this area. Only an audit or inspection of the assessment of the application of social clauses can make it possible to verify the extent of their application in individual tenders, including for the provision of services. In addition, individual public entities should conduct internal audits in the area of public procurement. It should be noted that internal audit is an independent cell within a public organization that evaluates the various processes implemented by it (Przybylska et al., 2024). Internal auditors can conduct audit activities to verify the application of social clauses by a given public entity in organized tenders for services, supplies or works (Yanuarisa et al., 2025).

The purpose of this publication is to present the results of an assessment of the scope of application of social aspects in tenders organized by public entities for services. The choice of public procurement procedures for services was based on their specificity and relevance to the issue under study. Services provided to public entities are performed by employees of business entities that bid for the contract in question. In addition to defining the purpose for the purpose of the publication, the hypothesis was adopted that social aspects in service tenders are applied to a limited extent. The verification of the hypothesis and the realization of the objective will be carried out in the publication by analyzing the public service contract award notices that were published in 2024 by public entities in the Lodz Voivodeship in Poland.

2. Social aspects in public procurement

Sustainable development is a concept that has been developed since the second half of the 20th century, however, the landmark document in this area was the Brundtland Special Report produced in 1987 (Brundtland Gro Harlem, 1987). It was a response to emerging environmental and social problems that were growing as a result of dynamic economic development. The issue of sustainable development is now a very important area of activity for commercial and public entities. Caring for the environment and eliminating social disparities are key goals to be achieved for European Union countries. The principles of sustainable development are implemented in many areas of a country's activities, one of which is the policy of purchasing goods and services by public entities (Drosik et al., 2022).

Public procurement plays an important role in the practical implementation of the principles of sustainable development (Manta et al., 2022). The implementation of these principles includes social issues in addition to the typically environmental aspects, such as reducing carbon emissions. Social aspects are included in the goals of the 2030 Agenda for Sustainable Development (Yumnam et al., 2024). One of them is Goal 10 - less inequality. It includes in its scope such issues as social, economic and political inclusiveness for all people, regardless of age, gender, disability, race, ethnicity, nationality, religion or economic or other status (United Nations, 2015). The implementation of these goals is also carried out in the procurement process (Olsson et al., 2021). This is due to the growing importance of ongoing analyses of the social return on a given investment made by a public entity (Vluggen et al., 2020).

Public procurement as a process of purchasing goods and services by public entities plays an important role in the spending of public funds in Poland. It should be noted that public entities play an important role in the market economy as recipients of goods and services provided by the commercial sector. According to the draft Report of the President of the Public Procurement Office, the total value of public contracts awarded in Poland in 2024 was about PLN 330.4 billion (with a figure of about PLN 279.8 billion in 2023). This amount represented about 9.07% of the Gross Domestic Product (GDP), with Poland's GDP estimate for 2024, according to the Central Statistical Office, at PLN 3,641.2 billion. The total value of the public procurement market in Poland was about PLN 587.0 billion in 2024, while, in 2023, it was about PLN 579.7 billion (Public Procurement Office, 2025). The above data indicate that public procurement accounts for a significant share of Poland's GDP and plays a significant role in the market.

The public procurement system assumes, by definition, that all purchases should be transparent and carried out in accordance with the regulations in force in this regard (The legislator, 2019). Poland, like all other member states, has been obliged to develop appropriate legal regulations that set the rules for public procurement. Purchases of services, goods and the commissioning of works should be carried out by public entities in accordance with the regulations of the European Union, national law and internal procedures developed in a given unit of the public finance sector. The bidding procedures of a given institution detail the rules that must be followed throughout the process of planning and implementing purchases of goods and services (Szydłowski, 2022). The rules contained in the procedures and legislation also determine the scope of application of social clauses in the process of evaluating bids submitted by commercial entities in a given tender. The implementation of these clauses makes it possible in practice to implement the principles of sustainable development in social areas (Kowalczyk, 2017).

The public procurement system in the European Union (formerly the European Economic Community and the European Communities) has been in place since the 1970s, undergoing many changes. Initially, it was focused on economic objectives, however, as a result of changes in the world and taking steps to implement the principles of sustainable development, it began

to be supplemented with other aspects. The European Union's efforts to implement the goals of Agenda 2030 resulted in the public procurement system being expanded to include social aspects as well (Florecka, 2023). Social aspects in tenders are applied by member states in the European Union on the basis of the European Commission Directive on public procurement (The EU Parliament, 2014). The adopted rules for public procurement in member states have been expanded to include the need to consider social issues in tenders. The goal of Socially Responsible Public Procurement (SRPP) is to achieve positive social impacts within the public procurement system. Public entities in Poland using social clauses can enable *contractual employment, up-skilling and re-skilling of the workforce, decent work, social inclusion, gender equality and non-discrimination, accessibility, design for all and ethical trade, and strive for broader compliance with social standards* (The European Commission, 2021). Including the indicated aspects in tenders also contributes to the social economy concept. This concept contributes to the implementation of corporate social responsibility. In addition, it leads to changes in the labor market, such as the integration of excluded people (homeless, disabled, unemployed, of a certain age, foreigners), who are more likely to be employed by companies participating in tenders (Ek Österberg, Zapata, 2025). Aiming to integrate people at risk of social exclusion is a key goal of implementing social aspects in tenders (Hebda-Czaplicka, 2021). The social economy also addresses issues of supporting the activities of non-governmental organizations (Chojnacka, 2020). Public entities, by applying selected social criteria in a tender, can support the operation of social enterprises. Social enterprises, unlike typical commercial entities, are established mainly because of and for social purposes (Kozar, 2023). By their activities, these entities contribute to socio-economic changes in their environment. The workforce in social enterprises is usually composed of excluded people who find it difficult to find their way in the labor market. Very often, social cooperatives provide catering services or cleaning of public facilities (Ewelina Florczak, Krzysztof Skrobisz, 2023).

Analyzing the issues at hand, it is worth defining services and their scope in the public procurement system. Services include, first of all, cleaning of premises, protection of property, catering, consulting, translation, training for employees of a given unit of the public finance sector. It will also include services necessary for the implementation of the policies and basic tasks of public organizations such as cleaning services for premises used by the principal (Grandia, Volker, 2023).

The catalog of social aspects in tenders is defined in Poland by detailed regulations contained in the Public Procurement Law of 2019 (The legislator, 2019). Social aspects can be included in tenders in the description of the subject of the contract or in the criteria for evaluation of the offer. The scope of application of social criteria in a given tender depends on the scope of the service in question. Detailed decisions on the application of bid evaluation criteria are made by the public entity awarding the service contract (Brzezinski, 2024).

The scope of social aspects that a public entity can apply in a tender (including for services) includes:

- stipulating in the tender announcement that only an entity with the status of a sheltered workshop or social cooperative may participate,
- employment of employees by contractors only on the basis of a labor contract, in accordance with the Labor Code,
- the requirement for accessibility for people with disabilities and design for all users, including those with disabilities,
- the requirement for the selection of the most advantageous tender submitted as part of the tender that includes social aspects, taking into account the professional and social integration of people who are excluded and at risk of social marginalization, including through their employment by the service contractor (The legislator, 2019).

The above social aspects can be used by procurers to apply to the service to be tendered. The use of the above requirements practically contributes to the improvement of the situation of excluded people and the practical implementation of the principles of Agenda 2030 and the sustainable procurement system (Gutiérrez-Goiria, Amiano-Bonatxea, 2022). However, it is crucial to apply the above aspects in most tenders especially for the implementation of services for public entities (Schimanek, 2021).

3. The role of internal audit in evaluating the performance of public entities

The procurement process is regulated in detail by European Union and national regulations. Ensuring the proper implementation of tenders for the supply of goods and services requires ongoing supervision and control of this process. A very important instrument in this area is the internal control system. Its main purpose is to prevent and eliminate potential risks in the ongoing implementation of tasks and violations of internal regulations and procedures. Various models of internal control are currently in operation, however, public entities in Poland were obliged to implement a uniform system of management control (Paliga, 2023). Management control in Poland was developed according to the Committee of Sponsoring Organizations (COSO) model. The internal control system according to COSO emphasizes risk management systems, procedures, code of ethics, controls, self-assessment and internal audit (Chen et al., 2025).

The process of procuring goods and services for an organization is associated with the occurrence of many risks. It is worth mentioning that a risk is a potential threat that can cause serious problems for the operation of a public organization. In order to counteract this, it is necessary to implement a risk management system that covers all processes implemented

in a public organization (Mujalli, 2024). Practically, the identification of risks and their minimization must take into account the procurement process. This process includes the plan for the purchase of goods and services, the conduct of the tender, and the execution of the resulting contract. The risk management process, on the other hand, includes identifying potential risks, communicating and managing risks. In any process, it is crucial to organically and eliminate diagnosed risks through appropriate controls (Almgrashi, Mujalli, 2024).

The management of public entities should therefore be aware of potential risks in the area of public procurement (Mucha et al., 2023). Risks in public procurement include such issues as non-compliance with laws, corruption, spending of funds contrary to the law and approved plans, selection of the wrong service contractor, and failure of the contractor to meet the terms of the contract (Urbanek, 2018). The materialization of risks in the area of tendering can involve serious legal, financial and image problems for the contracting authority. In addition, failure to comply with procurement laws may result in a violation of public finance discipline. Verification of risks and evaluation of the internal control system is one of the tasks of internal audit (Hay, Cordery, 2018). Virtually every area of an organization's operations should be subject to periodic internal audits and inspections. Only periodic audits make it possible to eliminate risks and improve the procurement process on an ongoing basis (Arens et al., 2017).

Internal audit is a tool for independent evaluation of the processes implemented in an organization. It also verifies the compliance of implemented tasks with legal regulations and the financial management of the organization. Internal audit reports directly to the entity's management, to whom it provides reports on the evaluation of the processes implemented in the organization. Auditors play an important role in evaluating processes, improving them and detecting irregularities, fraud and abuse (Cordery, Hay, 2020).

Internal auditors are an important tool in exercising day-to-day control over an organization. Central to auditing is assessing processes based on risk analysis and examining its management in the audited area. The auditors' assessments and analyses of the audited process form the basis for its evaluation. In addition, internal auditors make recommendations for improving the audited issue, including procurement (Pickett, Pickett, 2010). Internal auditors perform their tasks in accordance with global standards of professional practice. The standards define the mode of internal audit execution and the auditor's work ethics. They also ensure the independence of internal auditors and define the key principles for carrying out their tasks (The Institute of Internal Auditors, 2024).

Internal auditing was introduced in Poland in 2002, as a result of the integration process with the European Union. Legal regulations in this area underwent many changes. Eventually, internal audit was introduced in many public entities as a key tool for evaluating their performance. It also plays an important role in the process of evaluating the risk management system and management control in public finance sector entities where it has been implemented (Winiarska, 2018). The scope of internal auditors covers all areas and processes implemented in a given unit of the public finance sector.

Internal auditors carry out an assessment of the implementation of the procurement process, which is an important area of activity for any public finance sector unit. This area, as already indicated, is exposed to many risks and requires periodic assessment of internal auditors. The analysis of the literature clearly indicates that auditing the procurement process is one of the key areas of internal audit activity. Public procurement is audited in many countries around the world. This area represents very important issues for stakeholders in every country. Conducting transparent tenders is one of the pillars of democratic governance. In addition, public procurement is linked to the process of spending public funds on investments, purchases of goods and services. It should also be emphasized that the spending of public funds in a tender from the state or local government budget is exposed to the risk of corruption. Internal audit is a very important independent assessment of this process and identification of risks in this area (Yanuarisa et al., 2025).

The procurement process is conditioned by a number of legal, financial and organizational requirements. The public sector's implementation of sustainable procurement makes it necessary to prepare a tender that takes into account environmental and social aspects (Hafsa et al., 2021). Specifying in the regulations the requirement to apply social aspects during the tender requires control of their application. To this end, tendering procedures are developed that include rules for applying social aspects. Conducting tenders and adhering to internal regulations and procedures requires control over them. The optimal tool for evaluating the application of social aspects in tenders is an internal audit (Lagström, Ek Österberg, 2025). An internal audit of social aspects in service tenders can provide the entity's management with key data in this regard. When carrying out an audit assignment, internal auditors review the documentation of executed service tenders. During their audit activities, they assess the legitimacy of the selection and application of a particular social aspect. They also verify the compliance of implemented activities with the procedures defining the rules for conducting tenders. Auditors also analyze the reasons why the social aspect was not applied in the audited tender. The decision to apply the social aspect is made at the preparation stage of the tender (Adjorlolo et al., 2025). Thus, it requires internal auditors to examine the preparation process of the tenders under review. Auditors also evaluate the extent to which social aspects are applied in tenders issued by a public entity. Another area of evaluation is the selection of a particular social aspect, its legitimacy, expediency and compliance with legal regulations (Matas et al., 2025). Internal auditors evaluate the process of selecting the most advantageous offer in a given tender for services in accordance with the requirements specified in the tender announcement and the description of the subject of the contract. An important issue under evaluation is how to document and control the regulations included in the contract. These regulations usually concern the definition of specific social aspects, for example, the contractor's employment of employees performing the service under a labor contract. Assessment of the scope of application of social clauses in tenders was the subject of an internal audit in 2018. This audit was commissioned by the Ministry of Finance. It covered 126 government entities. The study

concerned the evaluation of the implementation of social aspects in tenders after their introduction as a result of changes to the regulations in this area. The results of the audit proved that 62% of tenders at the stage of their preparation assessed the possibility of applying social aspects. This could indicate the actual implementation of sustainable public procurement in Poland with regard to the application of social aspects in tenders (Ministry of Finance, 2020) (MF Report). Internal audit is therefore an appropriate tool for assessing the application of social aspects in public entities.

4. Description of the research method

The purpose of the research included in this publication was to verify the scope of application of social aspects in tenders organized by public entities for services. The research hypothesis was also established that the scope of application of social aspects is limited. For the purpose of achieving the goal and verifying the hypothesis, the announcements on the awarding of public contracts for services that were published in 2024 by public entities in the Lodz region of Poland were analyzed. Research for the purpose of the publication was carried out using descriptive statistics, a case study and the methodology used by internal auditors for the examination of documents (service tender announcements). The study of the scope of application of social aspects in tenders was carried out on the basis of service tender announcements. All service tender notices that were published by public entities on the website of the Public Procurement Bulletin between January 1 and December 31, 2024 were analyzed (e-Procurement, 2025). Announcements on the award of public contracts for services to be carried out under the limited national mode were evaluated. The award of public procurement under the national mode is more simplified. This is due to national and European Union regulations, in which there are specific amount thresholds below which the simplified mode can be used. It is worth pointing out that the amount thresholds for services in 2024, below which the national simplified tender mode could be used, were:

- EUR 143,000 (PLN 663,105) for entities in the public finance sector that are not local governments, universities or cultural institutions, as well as for state organizational units without legal personality,
- 221,000 euros (1,024,799 PLN) for other public procurers, i.e. local government units, public universities and their unions, state cultural institutions,
- 750,000 euros (PLN 3,477,825) for social services (The legislator, 2019).

The use of the national simplified mode in the practice of public procurement accounts for the largest share of the total number of tenders, so their analysis in the studied area was justified. This is because the examination of published announcements made it possible to check the actual scale of application of social clauses in tenders for services.

Verification of the research hypothesis required analysis of homogeneous entities that published public contract award notices. For this purpose, a homogeneous group of public entities was selected for the study. With the above criteria in mind, for the purposes of the study, public service contract award notices published by public entities under the simplified national mode were finally selected for analysis. The study included all 2191 public contract award notices from the Lodz region that were published in the Public Procurement Bulletin in 2024 (e-Procurement, 2025).

Simplified rules for national public procurement include various social aspects that can be applied by public entities, according to the regulations. Examination of service tender notices in accordance with the national procedure procedures included thorough verification of the application of a specific social aspect. The evaluation included the application of social aspects in the description of the subject of the contract and the tender evaluation criteria adopted in the tender. Analysis of the announcements made it possible to determine the practical extent of the use of social aspects in service tenders. Examination of all 2191 announcements made it possible to develop a statistical summary of the scope of use of social clauses in service tenders. It is worth noting that service tenders accounted for 27% in 2024 (28% in 2023) of the value of contracts awarded in Poland (Public Procurement Office, 2025).

The review of tender notices was aimed at determining the overall scale of application of social criteria in the description of the subject of the contract and in the criteria for evaluating bids submitted by potential service contractors. In addition, the extent of application of the various social aspects specified by the legislator in legal regulations was examined. The analysis of announcements made it possible to examine the actual scale of application of social criteria in service tender announcements. The results of the analysis are presented in the following part of the work in the form of a tabular summary with a description.

5. Results of the analysis of the scale of application of social clauses in tenders

The survey of 2191 announcements of public entities on the award of public contracts for services made it possible to compile the results presented in this part of the publication. A general summary of the number of tender notices containing social aspects along with the percentage is presented in Table 1.

Table 1.

Summary of the total number of public procurement notices for services with social aspects that were examined

| Item | Numerical and percentage coverage of public procurement notices examined | |
|---|--|---|
| | Number of public procurement notices for the provision of services | Share of type of public procurement notice in % |
| Total number of public procurement notices examined | 2191 | 100% |
| Public procurement notices with social clauses | 842 | 38.43% |

Note: The study covered a total of 2191 public procurement notices that were published by public procurers (central and local government offices, public universities, health care institutions, research institutes, higher education institutions and by other public entities obliged to do so) from the Łódź Province in Poland between January 1 and December 31, 2024 on the website of the Public Procurement Bulletin (e-Procurement, 2025). Table 1 also includes a total of 842 service tender notices that included social aspects.

Source: own study based on empirical research.

Based on the data in the table (Table 1) containing the results of the analysis of 2191 service tender notices, it can be concluded that social aspects were included in a total of 842 notices. The service tender announcements were published by public entities from Lodz region in Poland in 2024. The tender notices examined were for public procurement procedures in a simplified national procedure. The percentage of tender notices containing social aspects totaled 38.43%. This demonstrates the limited scope of application of social criteria in service tenders by public entities. In addition to a general determination of the scale of application of social criteria in service tender notices, an analysis was conducted on the use of specific social aspects. A detailed summary showing the use of specific social aspects by public entities in service tenders is presented in the table (Table 2).

Table 2.

Summary of numbers and percentages of public procurement notices containing certain social aspects under the provisions of the PPL Act

| Item | Numerical and percentage coverage of the public procurement notices examined regarding the application of specific environmental criteria under the PPL | | |
|--|---|--|--|
| | Number of public procurement notices awarded for services | Percentage of notices with selected environmental aspects from the PPL in the total number of notices (2191) | Share of notices with a selected environmental aspect from the PHP in the total number of green public procurement notices (842) |
| Notices in which social aspects were included in the description of the subject of the contract | 75 | 3.42% | 8.91% |
| Notices containing social aspects in relation to the tender evaluation criterion | 93 | 4.24% | 11.05% |
| Announcements in which the draft contract included social aspects related to the implementation of the public contract | 755 | 34.46% | 89.67% |

Cont. table 2.

| | | | |
|---|-----|--------|--------|
| Announcements containing, in accordance with Article 94 of the Act, a reservation that entities with the status of a sheltered workshop, social cooperative or other | 52 | 2.37% | 6.18% |
| Announcements containing a social aspect regarding the requirement to employ workers on the basis of an employment relationship, in accordance with Article 95 of the Act | 729 | 33.27% | 86.58% |
| Announcements containing an aspect under Article 96 of the Law - social aspects | 55 | 2.51% | 6.53% |
| Announcements containing the aspect of accessibility for persons with disabilities and design for all users, in accordance with Article 100 (1) of the Law | 79 | 3.61% | 9.38% |
| Announcements containing the requirement under Article 242(2) of the Law, i.e., selection of the most advantageous offer taking into account social aspects | 65 | 2.97% | 7.72% |

Note: PPL stands for the specific legal regulations contained in the Act of September 11, 2019. Public Procurement Law (Chancellery of the Sejm of the Republic of Poland, 2019). The study covered a total of 2191 public procurement notices published by public procurers (central and local government administration offices, public universities, health care institutions and local government administration offices, public universities, health care institutions, research institutes, higher education institutions and by other public entities obliged to do so) from Łódź Province in Poland between January 1 and December 31, 2024 on the website of the Public Procurement Bulletin (e-Procurement, 2025). The table (Table 2) summarizes the number and percentage of notices that included specific social aspects resulting from the legislation governing the public procurement system in Poland. In the surveyed population, a total of 842 notices containing the social aspects indicated in detail in the above table (Table 2) were identified.

Source: own study based on empirical research.

In accordance with current legislation, a public entity may apply a social aspect in the description of the subject matter of the contract, in the criteria for evaluating bids and in the regulations of the draft contract for the service. The available catalog of social aspects includes, first of all, the requirement to employ employees performing the service on the basis of an employment contract, employing excluded and disabled people, limiting the contractors of the service to selected entities (e.g., social cooperatives), or designing the service taking into account accessibility requirements for people with disabilities. The choice of a particular social aspect in practice depends on the specifics of the service. Formally, the selection of the social aspect is decided by the head of the public finance unit conducting the tender. The decision to apply the social aspect in the tender procedure is made at the stage of its preparation. The substantive employees of the organizational units of the public entity, while preparing the tender, decide which social aspect to apply. The choice is made depending on the scope of the service planned to be commissioned under the tender and the applicable law. Very often the decision is made not to apply the social aspect in a tender for services, as indicated by the data in the table (Table 1). Of the 2191 service tender notices examined, social aspects were not applied in 1349 proceedings, which accounted for 61.57% of all notices.

The data in the table (Table 2) includes the results of an analysis of the use of social aspects specified in the law by public entities in the surveyed tenders (The legislator, 2019).

According to the data in the table (Table 2), public entities most often specified the social aspect in detail in the draft contract for a given service. A total of 755 service tender announcements included information that the draft contract stipulates the application of the selected social aspect. The inclusion of the social aspect in the draft contract accounted for 89.67% of the total number of 842 announcements with social aspects. The indicated numerical value represented a 34.46% share of all 2191 notices examined. It should be added that the draft contracts contained annotations regarding the rules for controlling the fact that the service contractor applied a social aspect. For example, draft contracts for the implementation of security or cleaning services stipulated the requirement for the service provider to provide confirmation of the employment of employees on labor contracts in accordance with the Labor Code. The public entity awarding the contract reserved in the draft contract the right to control the fact that contracted employees were hired to perform the service. In addition, the contracts included contractual penalties or other sanctions in case the contractor failed to comply with its regulations on social aspects.

Another social aspect used by public entities in service tender announcements was the requirement to hire employees on a labor contract. This requirement for potential service providers was included in a total of 729 tender notices. This figure accounted for 33.27% of the share of announcements with this social aspect in the total number of announcements examined. The requirement to hire employees based on an employment contract accounted for a share of 86.58% of the total number of announcements with social aspects. The significant extent of including this requirement (social aspect) in advertisements may have a positive impact on the labor market. It should be considered an attempt by the public sector to influence entrepreneurs in normalizing hiring rules. The requirement to hire employees performing services under contract for public entities is an important signal to employers. This is because it means that the public sector, for which the service is to be performed, requires that employees be treated on similar terms to those that apply to public finance sector entities. The social aspect in question is important for increasing the scope of legal employment of employees under the Labor Code, which can limit unethical practices of companies in this area. In addition, it indirectly contributes to increasing tax revenues and contributions paid by employers under the social security system.

Social aspects as a criterion for evaluating bids in service tenders were used in 93 announcements out of 2,191 examined. This accounted for a share of 4.24% among all the advertisements examined, and an 11.05% share in advertisements with social aspects. The use of only 93 ads as an evaluation criterion for social aspects should be considered decidedly low. The low use of the aspect in question as an evaluation criterion may mean that social aspects in practice do not play a major role in the preparation of tenders for services by public entities.

Ensuring accessibility for people with disabilities along with designing a good or service for all recipients was applied in 79 announcements containing social aspects. These notices accounted for 3.61% of all notices examined and a 9.38% share of notices with social aspects. The identification of this aspect in the tender announcement was mainly related to services for transporting people, including those with disabilities, catering, cleaning of premises, and postal services. In addition, the aspect in question concerned services related to the preparation of street signage, repair and maintenance of street lighting. The inclusion of the above social aspect in the tender for services was intended to ensure that the service provider took into account the needs of people with disabilities.

Contracting authorities included social aspects in the description of the subject of the contract in 75 tender notices. This represented only 3.42% of all tender notices examined and 8.91% of notices with social aspects. The insignificant extent of the use of the social aspect in tenders in the description of the subject of the contract indicates that social sustainability criteria are used to a small extent by public sector organizations in the area of service tenders.

The selection of the most advantageous offer with the need for the contracting authority to include the social aspect criterion was included in only 65 announcements analyzed in total. This represented the share of tender notices in the total number examined at 2.97%. Moreover, this value accounted for 7.72% of all announcements containing social aspects. The sporadic use of social aspects as one of the qualitative criteria in the selection of the best offer may indicate the still low awareness of the issue in question among public managers. This perception of social aspects may adversely affect the increase in their use in service tenders.

The requirement to document the service contractor's fulfillment of certain social aspects (as defined in Article 96 of the Law) was applied in 55 notices out of all those analyzed. This represented 2.51% of all advertisements examined and a share of 6.53% of advertisements with social aspects. The regulation in question in the announcement imposes an obligation on the potential contractor to document the contractor's fulfillment of requirements, e.g., employment of employees under an employment contract. In addition, the powers of the public entity to control the contractor's fulfillment of the requirements specified in the tender are established, as well as sanctions for non-fulfillment. Analyzing the tender documentation, it can be seen that this mainly concerned the requirement to hire employees on a labor contract, along with the required number of employees. For example, social aspects in this regard relate to tenders for security, catering or cleaning. The contracting authorities then specified a minimum number of disabled employees to perform the service. The use of this legal regulation in the announcement means that preference is given to businesses that employ disabled or excluded people. Such measures contribute to the integration of people at risk of social exclusion. In addition, they can encourage employers to hire excluded and disabled people. The very limited application of the regulation in question to social aspects may indicate that public entities are still not using this regulation on a wider scale.

The last social aspect applied in only 52 service tender notices was the restriction (regulation of Article 94 of the Act), of participation in tenders to entities with the status of a sheltered workshop or social cooperative. This aspect accounted for only a 2.37% share of the total number of all service tender notices. Limiting the catalog of entities that can participate in the tender was applied to only 6.18% of all announcements with social aspects. A social aspect limiting contractors for a given service to social cooperatives or sheltered workshops may contribute to the development of these entities. This will only be possible if the frequency of application of this legal regulation in tenders for services announced by the public sector increases.

The issue of social aspects is linked to corporate social responsibility, as mentioned by researchers in their publications. The application of social aspects in public procurement encourages companies to improve the social impact of their activities on the environment. Sustainable public procurement can contribute to increasing the importance of corporate social responsibility. This calls for a change in the approach of the European Commission on this issue, which should ensure that sustainable public procurement is more closely linked to the social responsibility of business, both socially and environmentally (Ankersmit, 2020). In addition, it should also be noted, social aspects in tenders play an important role in building social capital (El Bizri et al., 2023).

6. Discussion

Public procurement plays a very important role in the economy and the public sector can influence the economy through it. In addition, they contribute to many changes in the market in many areas. For example, the use of social aspects in tenders as a criterion for evaluating bids leads to the integration of excluded people. The results of the research presented in this publication showed that in Poland, social aspects are used to a limited extent in tenders for services. The discussed issues of public procurement and the use of internal auditing in their evaluation are the subject of research in many countries.

A study covering Denmark, Sweden and Finland on socially oriented public procurement showed that the political context should influence the use of social aspects in public procurement. This included sustainable public procurement. The results of the research did not confirm the exchange of good practices between Denmark, Sweden and Finland in the implementation of sustainability in public procurement. According to the researchers, this may have resulted in a loss of efficiency in the public procurement system. The research also found that in many tenders that took social aspects into account, price was the key criterion for selecting a contractor (Wising, 2021). This may indicate that social aspects are not the only ones used by contracting authorities in tenders to a limited extent in Poland.

The public procurement system can be used to create social value. Research in this area included 17 case studies of public sector institutions in the UK (Metropolitan Councils and hospitals). The result of this research was to diagnose how social value policies translated into strategic procurement goals and actions. The researchers related social value to the economic, social and environmental well-being of the community in which the evaluated public sector operated. According to the researchers, social value manifests itself in a diverse set of outcomes. These include social inclusion (including disadvantaged minorities), employment and training, decent working conditions, access to public procurement for small and medium-sized businesses, environmental protection and ethical conduct in supply chains. The research focused on public services for the performance of which the analyzed entities organized tenders. The results presented showed that public procurement can create significant social value. In addition, it was proven that the cooperation of public entities facilitates the implementation of strategies. In addition to this, it was also established that sharing resources and knowledge helps in terms of social value creation. Important in this process was the use of social aspects by procurers in the tenders conducted (Selviaridis et al., 2023).

Also in Poland, the use of social aspects in tenders is a research area. Polish legal regulations allow the use of social aspects as a criterion for evaluating bids in tenders. However, practice shows that public entities in Poland are reluctant to use them in their tenders. The use of social aspects in tenders, such as the requirement for the service provider to hire employees under an employment contract, increases employment and employment stability (Sack, Sarter, 2022). Social aspects in tenders also contribute to greater integration of excluded people and spread decent employment. In addition, they also lead to a righteous quality of life, particularly for people with disabilities. Thus, it should be recognized that the scope of application of social aspects should be much greater than at present (Brzezinski, 2024). To some extent, the above conclusions were confirmed by the results of a survey of public service contract award notices, which are described in this publication.

Public entities in the public procurement market play an important role around the world. Decisions made by public managers to apply social aspects in tenders can influence the behavior and decisions of entrepreneurs. Analyses in this area are also of interest to many researchers. Some of them declare that public entities have the potential to increase overall social benefits through social public purchasing. They also recognize that social public procurement is a strategic tool used by both the domestic public sector and international organizations (e.g., UN, EU) around the world. Public entities implement this mainly to influence social outcomes. It is worth noting that the United States of America uses social aspects in public procurement for various disadvantaged communities (e.g., the excluded). Other countries around the world are also using social procurement policies to help disadvantaged communities. Appropriate definition of social aspects in public procurement enables impact on various important social and economic areas, such as the labor market, and integration of socially excluded people (Hafsa et al., 2022).

Social aspects in public procurement contribute to making unemployed people more active. A good example is a case study from the city of Gothenburg, Sweden. The case studied was to develop a local model - "Social Issues in Public Procurement". The target group of the social procurement program was the unemployed, who received support from the local government. The program had a positive impact as a result of the implementation of a wide set of measures that contributed to the improvement of social procurement. Priorities and criteria for evaluation in tenders were established, which enabled local businesses to adapt their offerings to the requirements of public entities. The adaptation of businesses to the requirements of the local public sector made it easier to win contracts from these public entities through tenders. Businesses have hired unemployed people from the local labor market in order to carry out the contracts concluded under the tenders. This is a good example of cooperation between the public sector and entrepreneurs. This cooperation made it possible to develop tender requirements and bid evaluation criteria that included social aspects. The result of these activities was to increase the level of employment in the local community (Ek Österberg, Zapata, 2025).

Individual EU countries are striving to implement social clauses in public procurement in practice. To this end, the European Commission publishes best practices in this area. The benchmarks for tenders with social clauses presented in the EU publication clearly indicate that they concern the implementation of programmes by public administration (central and local government). In addition, EU Member States have made many changes to their tendering procedures, increasing the scope of application of social clauses. For example, between 2014 and 2018, the Walloon Region in Belgium applied social clauses in 442 contracts (with a total value of almost EUR 400 million). As a result, 410 internships were created and 70 contracts were concluded with subcontractors that are social enterprises. France, on the other hand, introduced an obligation to develop a public procurement strategy for buyers in markets with a minimum annual turnover of EUR 100 million (excluding VAT). As a result, almost 160 local authorities are potentially involved in the programme, i.e. almost all regions of France, around 60 departments, almost 70 public inter-municipal cooperation institutions and around 10 municipalities with a population of over 250,000 each. Among the best EU practices in this area, an example from Poland was also described. It concerned a contract concluded for the provision of cleaning services for the Municipality of Wrocław (Wrocławskie Mieszkania Limited Company). The contract covered cleaning in the premises and facilities of the Municipality of Wrocław. The tender announced for the indicated service was addressed exclusively to social cooperatives. Wrocławska Social Cooperative was selected in the tender. As a result, 12 people in difficult life situations, mainly from homeless centres in Wrocław, were able to participate in the process of their integration into the local community (Caimi et al., 2019). An analysis of benchmarks in the use of social clauses clearly indicates the need for effective action by the EU authorities to implement and promote them. Furthermore, failure

to introduce a uniform requirement to use social clauses in all tenders within the EU will make it difficult to increase their use by the public sector.

The issue of conducting an internal audit of public procurement has been addressed by many researchers. An evaluation of publications in this area indicates that conducting an evaluation of tenders by independent internal auditors is very important. A publication reviewing the literature in this area proves that internal auditing is important for improving the procurement management process. Audit's tasks in this area focus on promoting transparency, accountability and efficiency. The publication also proves that internal auditors' use of modern information technology to evaluate public procurement improves fraud detection and increases the efficiency of their operations. Currently, the key problems of internal audit in the day-to-day execution of tasks are limited resources, insufficient institutional capacity and inadequate training for internal auditors (Yanuarisa et al., 2025).

Internal audit's procurement assessment activities will increasingly be supported by artificial intelligence. The possibility of using artificial intelligence in the work of internal auditors is being taken up by researchers. Publications in this area indicate that its use can improve the efficiency and effectiveness of the work of internal auditors and controllers in assessing the implementation of processes by the public sector (Genaro-Moya et al., 2025). Modern information technology also makes it possible to detect corruption in the procurement process. This process is subject to the risk of corruption and fraud. The possibility of using information technology in this regard is described in publications on the public procurement system in developing countries. One publication in this area argues that internal auditors can be helped by the use of blockchain technology. The case study described in the publication concerns its application in the procurement process in Ghana. The technology in question has been adopted in Ghana as a new best practice in public procurement. It should be mentioned that blockchain technology enables streamlined management by increasing transparency, accountability and operational efficiency in procurement processes. The technology is very helpful to internal auditors in conducting assessments of public procurement performance, including the detection of fraud and corruption. The technology's capabilities also ensure effective service delivery and practical implementation of sustainable development principles (Adjorlolo et al., 2025).

Internal audit plays an important role in evaluating the procurement process. The result of the auditors' work is the issuance of an assessment regarding the audited process and the presentation of recommendations to improve the audited area. The public procurement system can only function well if the recommendations made by internal auditors are implemented. This applies to any area of public procurement including social aspects. The problem of implementing internal procurement audit recommendations was the subject of a study in Tanzania. As a developing country, Tanzania faces many problems including the functioning of the public procurement system. The survey covered 51 procurement entities in Tanzania (including ministries, departments, agencies and local governments). The findings described in

the publication indicated that insufficient implementation of internal audit recommendations in Tanzanian public procurement entities was due to ineffective mechanisms for monitoring their implementation. In addition, auditees' failure to implement recommendations was due to insufficient resources needed to implement them. Another factor was the lack of involvement of public managers in implementing procurement recommendations (Yussuf et al., 2024).

Generalizing, internal audit plays an important role in evaluating the procurement process. In addition, it can be effectively used to evaluate and control the application of social aspects in public procurement. Social aspects properly applied in tenders by the public sector can be a good tool for implementing the principles of sustainable development included in Agenda 2030.

Conclusions

Conducting assessments of the implementation of public procurement by internal auditors is an important tool for oversight and control of the process. Internal audits can be conducted to evaluate the entire procurement process or selected aspects. One of these audit areas is the evaluation of public entities' application of social aspects in tenders.

The procurement system is an important area for control and audit in public entities. Social aspects in tenders require a separate approach and evaluation. This is due to the peculiarities of the issue and their connection with the principles of sustainable development. It should be noted that they play an important role in the integration of excluded people. The inclusion of a social aspect in the bid evaluation criteria influences certain decisions made by entrepreneurs willing to participate in the tender. For example, the need to comply with the requirement to hire employees performing certain services for the public entity on a labor contract can affect changes in the labor market. The impact of social aspects in tenders on social capital and the labor market is of interest to many researchers. Research in this area clearly indicates that they enable the actual integration of excluded people. In addition, they have a positive impact on the perception of this issue by the public sector and entrepreneurs. Unfortunately, still the scope of application of social aspects in public procurement is limited. This was confirmed by the research conducted and the analysis of the literature in this area.

Increasing the awareness of public managers of the importance of social aspects in public procurement requires that public authorities undertake wider promotional activities. A separate issue is the evaluation of their actual application in tenders. The application of social aspects in tenders must be subject to periodic audits and inspections. The optimal tool in this regard is internal audit, which objectively evaluates the correctness of the implementation of the procurement process. Internal auditors, in addition to examining the correctness of the bidding process, make recommendations to improve the audited process. An independent assessment

of those not involved in the tendering process makes it possible to detect errors, non-compliance with regulations and irregularities, including those involving fraud or corruption. When performing an audit task in the area of public procurement, internal auditors assess the risks involved. In addition, they are engaged in identifying and estimating risks in the organization in which they operate. In practice, this is crucial for the proper execution of tenders. This is because awareness of the risks associated with a given process enables the organization's management to apply appropriate controls to reduce or minimize the identified risks.

An analysis conducted for the purpose of this publication of the scope of application of social criteria in service tenders showed that they are used to a limited extent in Poland. An examination of 2,191 service tender notices (published in 2024) showed that social aspects were applied in a total of 842 proceedings. This represented 38.43% of all service tender notices examined. The most frequently used social aspect in tenders was the requirement that the service provider hire employees on a labor contract. The least frequently used social aspect in service tenders was organically in the criteria for evaluating the offers of potential service providers to social cooperatives and sheltered workshops.

The results of the analysis confirm the established research hypothesis that social aspects in service tenders are still not widely used. It should be added that thanks to the study and the analysis of the literature on the subject, the assumed goal of verifying the scope of application of social aspects in tenders was achieved. In addition, the publication indicates the possibility of using internal auditing to evaluate the procurement process.

It is worth adding that the selection for the study of tenders for services was due to the direct involvement of the employees of the successful contractor in their implementation. This issue is of great importance. Social aspects in the assumption should increase the chances of excluded people to integrate into society and in finding their way in the labor market. Most often, social aspects were used in the analyzed service tender notices, specifying the requirement that the contractor hire employees on the basis of an employment contract. Public entities occasionally used in tenders a criterion limiting the catalog of entities eligible to participate in the tender to social cooperatives and entities employing people with disabilities. Activities in this area are very important because they enable the implementation of the principles of sustainable development. In general, it should be recognized that the introduction of social aspects in tenders is an important area of Poland's practical implementation of Agenda 2030.

A serious challenge for the public procurement system in EU countries, including Poland, is the lack of uniform legal regulations requiring the application of social criteria. Currently, legal acts do not explicitly require the application of social clauses in tenders. It is therefore necessary for legislative changes to be made at EU level to introduce the requirement to apply social clauses in every tender.

In conclusion, the research results and literature review presented in the publication showed that social aspects have been implemented in the Polish public procurement system to a limited extent. Public authorities should strive for a wider application of these aspects in tenders, especially with regard to services. In addition, the publication highlights the role of independent internal auditing in assessing the application of social clauses in public procurement. Auditors evaluating specific tenders can verify the extent to which specific social aspects are applied in them. In addition, internal auditors can bring to the attention of the management of a public finance sector entity that the application of social aspects is needed. However, this requires appropriate training of internal auditors in sustainable public procurement.

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