

## THE ROLE OF INTERNAL AUDIT IN BUILDING THE ORGANIZATIONAL RESILIENCE OF LOCAL GOVERNMENT UNITS

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**Purpose:** The article highlights the role of internal audit as a key tool for building the organizational resilience of local government units (LGUs) is discussed. Within the functioning of internal audit, those activities have been identified that support the management process in making proactive decisions aimed, for example, at the proper use of public financial resources. These activities include the following functions of internal audit: objective risk assessment, analysis of the effectiveness of processes and inspections, identification of problems in risk management and compliance assurance, the building of public trust.

**Design/methodology/approach:** The study was developed on the basis of literature research in the fields of public finance, internal control, and organizational resilience. The study is based on a critical analysis of the literature on the subject and, due to the topicality of the subject matter, is a continuation of the research conducted by the author in the area of organisational functioning under conditions of change, including ways of coping with difficult situations, situations of uncertainty or, finally, changes in the context of building organisational resilience. A selection of articles from the Google Scholar database was chosen to establish the definitions of organisational resilience. Additionally, the Scopus and WoS databases, previously used in the author's research, were consulted. The author's own observations and professional experience also proved to be helpful.

**Findings:** The considerations presented in the paper showed that building organizational resilience in the LGUs is a long-term and continuous process, comparable to the process of building the human body's immunity. It requires managers to undertake proactive measures under normal operating conditions – that is, in the pre-crisis phase – but it also requires continuous “efforts” in the crisis and post-crisis phases. The results of this study indicate the need for further research on building organisational resilience in local government units with regard to the role of internal audit, and in particular its efficiency and effectiveness.

**Practical implications and Social implications:** Raising awareness among managers and employees of the LGUs about the role of internal audit in building their organizations' resilience, which should contribute, on the one hand, to the effective use of this management tool (preventive actions and the use of the audit's advisory function), and on the other hand, to its continuous improvement.

**Originality/value:** The article helped to identify the most important functions of internal audit and their role in building the organisational resilience of local governments. The time frame for building organisational resilience using internal audit was also identified.

**Keywords:** organizational resilience, building organizational resilience, internal control, internal audit, local government units.

**Category of the paper:** Viewpoint, General review.

## 1. Introduction

Internal audit in the management of local government units (abbreviated as the LGUs) is still a tool that is not used efficiently and effectively. This affects the functioning of the LGUs, as well as the evaluation of the managers themselves, who (in accordance with Article 68 of the Public Finance Act) are responsible for all actions undertaken to ensure that objectives and tasks are carried out in a lawful, efficient, economical, and timely manner. As noted, 'internal audit does not concern only the examination of public finances, but also the internal control system, that is, risk management and organizational governance, thus supporting management in running a given unit' (Przybylska, Kańduła, Bogucka, 2024, p. 31). This is in accordance with Article 69(1)(1) and (2) of the Public Finance Act, which states that a head of a commune, mayor, chairman of the local government unit's board, or a head of the unit should ensure the functioning of an adequate, effective, and efficient internal control system. An adequate control system is one that has designed control mechanisms which address to the identified risks in the unit's operations. An effective control system, on the other hand, will achieve measurable results in mitigating the identified risks. An efficient system, in turn, is one that is implemented using the minimal possible resources and an optimal selection of methods and means. Internal audit, as an independent and objective activity, is meant to support managers in achieving objectives and tasks through a systematic evaluation of the internal control system, as well as by carrying out advisory activities for the head of the unit — 'consultative activities supporting management processes in the form of reports and recommendations aimed at improving the functioning of the unit' (Chojna-Duch, 2017, p. 110).

Although internal audit has been functioning in domestic public institutions for over 20 years, there is still much to be achieved both in terms of its operation and, above all, in terms of its potential impact on the LGUs. This also concerns the recognition of its role as a management tool in building organizational resilience, which, in the context of continuous environmental changes (including increasing uncertainty), appears to be a highly relevant issue and confirms its significant place within the internal control system. The role of internal audit is continuously evolving – initially, there was a shift away from focusing solely on the financial aspects of the organization, with auditors' activities becoming oriented toward evaluating internal control systems, risk management and organizational governance (Przybylska, Kańduła, Bogucka, p. 7). Subsequent legal adaptations of audit in Poland to EU standards have transformed the existing compliance audit toward a performance-oriented audit. It is a concept

aimed at verifying the actions undertaken by the unit and the results achieved in terms of effectiveness, efficiency and economy (Wolejszo, Wilczyńska, Walenia, 2024, p. 7).

Internal audit activities are conducted across all areas and processes of the organization, not just in the financial area. Internal audit, whose task is to evaluate complex business processes and complicated technology, focuses not on retrospectively identifying errors but on an anticipative role, aiming to prevent mistakes by integrating into an early warning system. The auditor's task is to identify solutions that minimize the risk of an event occurring (even if it has not yet happened), that is, to prevent the occurrence of this risk and thereby provide appropriate protection against it (Wolejszo, Wilczyńska, Walenia, 2024, p. 14).

The purpose of this study is to discuss the role of internal audit as a tool that provides objective information about the state of the organization and enables informed management decisions, which are essential for creating and strengthening the resilience systems of the LGUs. The following research hypothesis was put forward: the implementation of basic internal audit functions contributes to building organizational resilience. The study was developed on the basis of literature research in the fields of public finance, internal control, and organizational resilience. The study is based on a critical analysis of the literature on the subject and, due to the topicality of the subject matter, is a continuation of the research conducted by the author in the area of organisational functioning under conditions of change, including ways of coping with difficult situations, situations of uncertainty or, finally, changes in the context of building organisational resilience. A selection of articles from the Google Scholar database was chosen to establish the definitions of organisational resilience. Additionally, the Scopus and WoS databases, previously used in the author's research, were consulted.

## **2. Literature review**

### **Building organizational resilience of the local government units**

Modern organizations (including public organizations such as local government units) are surrounded by a high level of uncertainty. This uncertainty arises, on one hand, from the complexity of the organization as a system and the dynamism of its operations, but above all, it results from the variability and complexity of the environment, stemming from its unpredictability (Jędralska, Czech, 2011). Sometimes uncertainty is associated with the concept of risk, although these terms are not synonymous (Bochenek, 2012). Uncertainty is a nonmeasurable concept that cannot be measured or quantified. Risk, on the other hand, is associated with events that actually occur – it is an objective phenomenon. Risk and uncertainty are therefore complementary concepts, but not synonymous (Janasz, 2009).

For this reason, organizations need methods and tools that can detect potential disruptions, as well as those that enable adaptation (survival and subsequent functioning under new and changing conditions). Research indicates that building resilience is a universal issue, relevant to every entity that wants to survive and thrive in the future (Kołodziej, Żak, Rydzewski, Zatoński, 2024, p. 266). The concept of organizational resilience is understood in various ways. For example, the ability to absorb and adapt in a changing environment is a natural element of every organization's functioning and is referred to as organizational resilience (Zapłata, 2025, p. 104). The very concept of resilience is also a subject of interest in other disciplines, such as medicine, psychology, social sciences and, finally, security studies. A great deal of attention is devoted to the issue of building human resilience, particularly psychological resilience, which is also linked to problems arising from the development of modern civilization and digitalization. And just as a resilient human body is capable of overcoming various kinds of "difficulties," a resilient organization is similarly able to meet the current and future demands of its environment as well as emerging constraints. Deliberate resilience-building creates opportunities and supports the transformation of a company's business model, while in the context of public institutions it can be described as a strategic plan. The phenomenon referred to as organizational resilience can illustrate a dynamic process that constitutes a response to external factors and leads to change. If we assume that it is the ability to adapt to changing conditions, learn from mistakes, and strengthen resources, we may conclude that a resilient organization can not only survive difficult moments but also emerge from them stronger (Kolek, 2025, p. 257). A broad analysis of the literature confirms that organizational resilience has a positive impact on ensuring business continuity (Zapłata, 2025, p. 107).

Many authors studying resilience see in it numerous positive aspects, such as perseverance and increased reliability in the face of unforeseen events, crises or changes in the environment, the ability to continue functioning despite their occurrence and the maintenance of key activities (cited in: Ingram, 2023, p. 58). It has also been noted that risk management can serve as a "foundation" for measuring resilience, and (...) in shaping resilience, the following should be taken into account: detecting irregularities, preventing threats, assessing risk, as well as responding to irregularities (Woźniak, 2024, pp. 76-77). Until now, no attention has been paid to the functions of internal audit in the context of building organisational resilience in local government units.

One of the tools supporting local government unit managers is an internal audit. It provides objective information about the state of the organization and enables informed management decisions, which are essential for creating and strengthening the resilience systems of the LGUs. At this point, one should ask: what role does an internal audit play in building organizational resilience in the LGUs, or in building resilience within the units themselves? It seems reasonable to look for an answer to this question in the fundamental functions that audit performs and which determine its value to the organization, namely its effectiveness (cited in: Bednarek, 2017, p. 34). At this point, one can cite (cited in: Ogórek, 2024, pp. 18-19) the

“unique” characteristics of the internal audit function. He includes among the most fundamental of these the objective of ensuring that the internal control system is properly designed and functions effectively. It is otherwise described as the certification of the system under review (management systems operating within the unit).

The second characteristic of the internal audit function is its focus primarily on assessing the effectiveness and efficiency of the entire internal control system.

Another criterion of the internal audit function is the significant emphasis placed on work planning, which is based on risk analysis. This obligation arises from the provisions of the Regulation of the Minister of Finance of September 4, 2015 on internal audit and information about the work and results of the audit, which stipulate that by the end of the year, the head of the internal audit unit, in agreement with the head of the organization, prepares the audit plan for the following year based on a risk analysis.

The fourth, and equally important, characteristic of the internal audit function is the independence of auditors within the organization in which they perform their duties (Ogórek, 2024, pp. 18-19).

As it has also been noted, internal audit can function as a homeostat and as a correlator. The former, in an autonomous system (such as the LGUs), is aimed at maintaining the desired state by eliminating factors that cause the system to deviate from the desired state whenever a deviation from that state is detected. The same applies to internal audit, as it monitors and analyses processes occurring within the organization, identifying errors and irregularities. A homeostat ensures only the current balance. In contrast, a systemic correlator enables adaptation to environmental conditions and learning. It is the element of an autonomous system that stores and processes information. Internal audit, functioning as a correlator, identifies opportunities for improvements in the organization's operations, enabling it to reach a higher level of development (Kabalski, Grzesiak, 2017, pp. 12-13).

### **3. Methods**

#### **Implementation of the fundamental functions of internal audit in the local government units**

The most important (and fundamental) functions of internal audit include: objective risk assessment, analysis of process and control effectiveness, identification of problems in risk management, ensuring compliance, and supporting the building of trust (i.a. Herdan, Stuss, Krasodomska 2009, p. 8; Gołębiowska, Zientarski, 2019, pp. 190-191).

Risk management in the LGUs constitutes a key element of internal control, being one of the responsibilities of a head of a commune, mayor, chairman of the local government unit's board. Among the standards set out in the Public Finance Act, alongside the internal environment, objectives, control mechanisms, information, communication, monitoring and evaluation, risk management is included. This element represents a challenge for the LGU managers because neither the legislative nor the executive authority has specified how to implement this process in practice. Local government units are therefore expected to act in accordance with applicable law. The difficulty lies in clarifying the concept of risk, which, like the concept of organizational resilience, is not precisely defined. This ambiguity arises, among other things, from the many definitions of risk that have emerged over the past decades (Zawiła-Niedźwiecki, 2013, p. 29) and from the wide range of fields in which the term is used (e.g. management, finance, insurance, psychology, statistics). Risk, as a phenomenon, is widespread and occurs in different environments and at various scales (Kokot-Stępień, 2015, p. 534). Most often, risk is defined in the context of potential losses and negative consequences arising from situations differing from expectations (taking the form of negative risk). In economic activity, risk should also be viewed as the possibility of not achieving the intended result or achieving a result different from what was expected (in which case it takes the form of neutral risk) (Zachorowska, 2006, p. 58). Regardless of the definition adopted, the risk mechanism is the same - it originates from a threat, which then generates consequences. Internal audit identifies the threat, assesses its potential impact and verifies whether effective procedures exist to mitigate this risk.

Another function performed by internal audit in the LGUs is the analysis of the effectiveness of processes and internal control. The role of audit within the internal control system is to support the the LGU manager in achieving the set objectives through systematic evaluation of this control. These activities, on the one hand, involve analysing and assessing processes, which allows of their optimization, increases efficiency and prevents ineffective solutions that could weaken organizational resilience. On the other hand, internal audit assesses the effectiveness of internal control. This enables the continuous improvement of control mechanisms within the LGUs and provides managers with a tool to support the (optimal) decision-making.

Through the identification and resolution of problems, internal auditors uncover issues that were previously unknown and that may threaten the stability of local government units. This function enables the early detection of problems (i.e. preventing their occurrence) or their correction if they have already arisen. Moreover, audit verifies whether the LGU operates in accordance with the law and internal procedures, which forms the foundation for stable functioning and minimizes the risk of penalties or sanctions that could undermine its resilience (this is the compliance assurance function). Through this function, internal audit fulfils the objectives of internal control (as defined in Article 68 of the Public Finance Act), which include, in particular, ensuring that activities comply with legal regulations and internal procedures.

By ensuring effective management and transparency, internal audit contributes to increasing public trust in managers (the trust-building support function), as well as in the LGU as an institution. As it has been noted, in public units (including the LGUs - as public institutions) that manage large amounts of public funds, mismanagement, abuses or lack of transparency can lead to serious consequences for both financial stability and citizens' trust in public institutions (Szczerbak, Gęborys, 2025). By identifying gaps and potential weaknesses, internal audit enables the LGUs to improve mechanisms that prevent crises, ensure financial stability and maintain the continuity of public services thereby fostering social trust and strengthening resilience in the face of internal and external challenges. The profession of internal auditor is not officially recognized as a profession of public trust, although auditors' work obliges them to adhere to ethical and professional standards. Their professional ethics encompass knowledge related to the application of ethical theories in situations that people practicing a given profession may encounter, as well as the full set of principles, norms, and values guiding the conduct of members of this profession (Przybylska, Kańduła, Bogucka, 2024, pp. 59-60). Furthermore, implementing effective control mechanisms, including audits, risk management systems, and modern technological tools, minimizes threats and increases organizational resilience to unforeseen events (Chodyka, 2025, p. 12).

## **4. Results**

### **4.1. Supporting the Audit Function in building organizational resilience in the local government units**

Internal audit activities aimed at building the organizational resilience of a unit require support from management and the removal of unnecessary barriers that may weaken this process. One of the essential conditions for the proper performance of internal audit tasks in the LGUs is ensuring direct contact with the manager. Ongoing communication and mutual trust form the foundation for the proper execution of internal audit functions. It is important for the manager to define expectations regarding internal audit and to clearly communicate their priorities. The internal auditor should demonstrate diplomacy and possess highly developed communication skills in order to effectively maintain proper relations with the manager. The attitude and professionalism of the internal auditor play a crucial role in audit activities; at the same time, it is extremely important for managers to be aware of what audit truly is and what its role within the organization entails. Internal audit can serve as an effective tool for assessing internal controls, while a competent internal auditor acts as a driver of change supporting the unit manager, which in turn contributes to the process of building organizational resilience. At this point, a question arises: does the lack of direct subordination of the audit to

the manager result from insufficient knowledge or negligence on the part of the managerial staff (heads of a commune and mayors)? Is this a deliberate action? This question could serve as a basis for conducting research in this area, also in the context of the LGUs resilience.

However, in cases of doubt regarding the internal auditor's ability to perform certain tasks, the auditor should discuss these matters with the unit manager. It is important that, through mutual dialogue, a solution is developed that satisfies the unit manager while remaining consistent with the principles and standards of internal audit. Within the operations of the LGUs, there are a number of tasks that the internal auditor should not perform. These include participating in the operational activities of the unit, that is, assuming responsibility for management. This is the role and responsibility of the unit manager. Moreover, a breach of organizational independence or individual objectivity may occur in the form of restrictions on the scope of the audit or even a prohibition on examining a specific area, limitations on access to documentation, personnel, or assets, as well as constraints on resources. The internal auditor assesses the correctness of risk management implementation in the LGUs. However, the auditor cannot be involved in activities that determine the acceptable level of risk, i.e. the so-called risk appetite (Korombel, 2017). The internal auditor also cannot make decisions regarding the response to risk, including the implementation of risk response mechanisms, nor bear responsibility for the risk management process. Nevertheless, a key challenge remains increasing managerial awareness and knowledge among those responsible for the functioning of local government units, which will allow for the full utilization of the potential of new methods in the future (Sobociński, 2025, p. 90). On the other hand, it has been noted that internal audit continues to be undervalued by unit management, and often "leaders" are unable to leverage the experience and knowledge of auditors (Ciak, 2017, p. 61).

#### **4.2. The temporal context of building organizational resilience in the local government units**

The time context of building organizational resilience in the LGUs involves continuously adapting to a changing environment, being prepared for future changes and planning for unforeseen events. It encompasses both responding to current occurrences and developing the capacity to react flexibly and quickly to future, unknown challenges. From a time perspective, attention is given to the stages of organizational resilience in reference to the three phases of crisis management, i.e. the pre-crisis, crisis, and post-crisis phases (cited in: Zapłata, 2025, p. 106). This illustrates the dynamic nature of organizational resilience, which, like both the environment and the organization itself, changes over time. Consequently, strengthening resilience requires actions that consider the type and intensity of these changes (cited in: Zapłata, 2025, p. 202). It turns out that both the environment and the process of building organizational resilience demand continuous "effort". Organizational resilience is reinforced during the pre-crisis phase to prepare for potential threats. Signals indicating an impending crisis are detected (internal audit), and preventive measures are taken (the LGU management).

During the crisis phase, organizational activities focus on minimizing the negative effects of the crisis (with operational actions dominating). In the post-crisis phase, after the threat has been eliminated and its causes addressed, efforts concentrate on returning to pre-crisis conditions, drawing a lesson, and improving the organization for the future (these post-crisis actions are largely carried out in collaboration with management by the internal audit function).

In practice, direct contact between the LGU manager and the auditor is important at every stage of internal audit activities. Already at the annual planning stage, when the auditor conducts a risk analysis and selects audit areas for the plan for the following year, it is crucial to take into account the unit manager's priorities in this regard. Therefore, the selection of areas for audit tasks should be based on mutual dialogue. Similarly, in the case of advisory activities conducted by the audit - an objective and scope of these activities should always be agreed upon between the internal auditor and the unit manager. The manager is the primary recipient of the internal audit's results. Even after incorporating audit recommendations at the planning stage, there remains a risk during the implementation phase concerning potential irregularities or failure to achieve the intended benefits (Szołno, 2018, p. 226). Hence, collaboration (so-called "synergy" - auth.) between the unit manager, who monitors action plans on an ongoing basis, and the internal auditor, who periodically checks them, remains an essential element.

Moreover, the time context of building organizational resilience in the LGUs is linked to the organizational conditions of the internal audit unit, specifically the number of personnel (full-time positions) involved in internal audit. Due to the creation of a one-person audit position, the auditor's ability to contribute to building organizational resilience is significantly limited by time. In multi-person audit units, it is possible to conduct audits in several areas simultaneously and to employ staff specializing in different fields. This will depend on many factors and is within the decision-making scope only of the head of the local government unit.

Another issue is to pay attention to internal audit in the LGUs as a tool supporting the process of building organizational resilience in a systematic and continuous manner. The elections of heads of a commune and mayors are linked to the concept of a five-year term. It should be noted that the mayor's term of office is connected with a restriction on the right to be elected – that is, a person who has already been elected twice as a mayor of a given municipality is not eligible to run for that office again in the same municipality (in accordance with Article 11, §4 of the Election Code). Although the tenure of the LGU managers such as heads of a commune and mayors is limited, in most cases the tasks and functions of internal audit in the LGUs are carried out by the same employee (or group of auditors) over many years.

## 5. Summary

Viewing internal auditing as a management tool that supports building organizational resilience in the LGUs is, on one hand, a topic familiar to researchers, but on the other hand, it still requires deeper study and understanding. Such understanding or exploration of the issue should contribute to strengthening awareness (e.g. among the LGU managers and/or employees) of the benefits and opportunities arising from the conduct of internal audit. For internal audit to be recognized as a truly effective tool supporting the manager in running a local government unit and improving its functioning, including building organizational resilience, it must be provided with appropriate conditions. The foundation for this lies in ensuring functional and organizational independence, as well as promoting knowledge about its role and responsibilities. Here, the role of highly qualified and communicative staff in internal audit units is crucial (Łukaszuk, 2021, p. 234). Internal audit, as a key tool for building organizational resilience in local government units is carried out through the performance of its fundamental functions, which include: objective risk assessment, analysis of process and control efficiency, identification of problems in risk management and compliance, and the building of public trust. However, internal audit activities aimed at building the organizational resilience of the unit themselves require support from management. The cooperation in question must be based on the organizational and functional independence of the audit, which involves separating audit activities from those of other organizational units to ensure objectivity and prevent conflicts of interest, as well as guaranteeing the direct subordination of the internal audit to the unit manager.

The analysis indicates that:

- in professional literature, much attention is devoted to issues related to organizational resilience in various contexts,
- a similar situation applies to research in the area of internal audit in local government units,
- however, there are no studies related to the role of internal audit in building the organizational resilience of local government units,
- the implementation of basic internal audit functions contributes to building organizational resilience.

Further research on the impact of implementing basic internal audit functions on the effective building of organizational resilience in local government units.

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