

MOBILIZATION OF TACIT KNOWLEDGE: A NEW APPROACH TO INTERNAL AUDITING

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Purpose: The purpose of this paper is to analyze and synthesize existing literature on the role and mobilization of tacit knowledge in internal auditing and to propose a new conceptual perspective on audit practice.

Design/methodology/approach: The main methodology adopted in this study was a systematic literature review (SLR). The purpose of the systematic literature review (SLR) was to address the research questions outlined. The results were compiled and analyzed in the paper. As organizational practices continue to evolve, so does internal auditing transitioning from traditional checklist-based inspections to collaborative, knowledge-driven approaches that integrate human expertise, experience, and judgment. The second research method used in this study was the questionnaire method, which aimed to reflect the actual state of enterprises' approaches to tacit knowledge in internal audits.

Findings: The results of the preliminary study provide grounds for a new approach to management system audits based on literature reports indicating mechanisms to mobilize tacit knowledge that are used in internal control systems.

Research limitations/implications: Although it included empirical research in several companies, the sample size was small, limiting generalizability. The literature review also revealed few studies on tacit knowledge in internal auditing, restricting comparative analysis. Future research should expand empirical investigations and explore the role of digital technologies and AI in mobilizing tacit knowledge and enhancing audit quality and organizational performance.

Originality/value: Highlighting the tacit knowledge in internal audits and company research that has not been discussed in the literature.

Keywords: Tacit knowledge, Knowledge mobilization, Internal auditing, Knowledge management, Organizational learning.

Category of the paper: Literature review.

1. Introduction

Contemporary research indicates that the scope of internal auditing has expanded significantly over recent decades, with internal auditors now engaged not only in traditional compliance and control tasks but also in strategic risk oversight and governance activities. This shift reflects a broader recognition of internal audit's role in enhancing transparency, accountability, and organizational resilience, as well as its contribution to corporate governance frameworks (Hanadoyo, 2024; Mathivha, Nzama-Sithole, 2025). Internal auditors now play a vital role in supporting digital transformation, and advancing sustainability initiatives, making them indispensable strategic partners in today's dynamic business environment (Sutono et al., 2026).

Nowadays stakeholders expect confirmation that management decisions related to risk oversight, information transparency, and control processes are appropriate and adequately monitored (Panda, Leepsa, 2017). In order to meet these objectives, business organizations must establish strong governance mechanisms and formalized guidelines. Effective governance arrangements facilitate the achievement of organizational goals, mitigate risks, and strengthen corporate governance practices (Chowdhury EK, 2021). The Internal Audit Function (IAF) serves as a cornerstone of corporate governance, offering independent evaluations, assisting across organizational processes, and fostering enhancements and innovative practices (Tiron-Tudor et al., 2021). The quality of the IAF is determined by both the competence and independence of internal auditors, as these factors are essential for ensuring effective governance, maintaining regulatory compliance, and supporting reliable decision-making within the organization (Bari et al., 2024).

The limited integration of tacit knowledge within internal audit functions represents a critical challenge that may affect both the effectiveness and efficiency of auditing activities. Tacit knowledge, being personal, context-specific, and difficult to codify, is essential for improving audit quality and supporting informed decision-making. Despite its importance, several factors including lack of formal mechanisms for knowledge capture, reliance on standardized procedures, and insufficient training hinder its effective application within internal audits. Procedural fairness affects managers' willingness to share knowledge, with higher fairness increasing cooperation, particularly with outsourced auditors. Organizational barriers, such as limited independence, restricted access to records, and insufficient cooperation from other departments, further impede knowledge flow. In addition, many audit functions lack effective knowledge management systems, and cultural or motivational obstacles reduce the extraction and sharing of tacit knowledge (Seymore, Robertson, 2020; Abudu, Syed, 2025; Mai, Nguyen, 2022; Supanitchaisiri et al., 2020).

Existing knowledge management practices are generally insufficient to address the complexity of tacit knowledge, and despite the potential of advanced approaches including cognitive computing and scenario planning their implementation remains limited (Maymir-Ducharme, et al., 2014).

This article highlights a research gap arising from the absence of a coherent framework for leveraging tacit knowledge in auditing, as well as the fragmented nature of studies connecting internal audit and management practices.

The aim of this paper is to analyze and synthesize existing literature on the role and mobilization of tacit knowledge in internal auditing and to propose a new conceptual perspective on audit practice.

2. Literature review

Tacit knowledge, which encompasses the experience, intuition, and unwritten expertise of auditors, plays a critical role in internal audit processes. Unlike formal procedures or documented standards, tacit knowledge allows auditors to interpret complex organizational situations, detect subtle risks, and provide nuanced recommendations (Albawwat, 2022). This type of knowledge is often developed through years of practical experience and personal judgment, making it a key factor in the effectiveness and adaptability of internal audits (Lucena, Popadiuk, 2020). Understanding how tacit knowledge influences internal audit outcomes is essential for enhancing audit quality, developing auditor competencies, and improving the overall governance of organizations (Hadjimichael, Tsoukas, 2019). Organizations operate two separate processes that serve different purposes. The internal control system focuses on ensuring the entity's compliance with legal and regulatory requirements and enhancing operational efficiency. In contrast, internal audit is concerned with evaluating the overall management system's conformity with a selected normative standard (IOVIȚU, et al., 2013). While these processes are distinct in their objectives, the methods and principles applied in internal audits often benefit from insights derived from internal control practices, particularly when integrating tacit knowledge into audit decision-making. It should also be emphasized that, despite differences in reference criteria, the assessment methods and procedural principles remain largely analogous, which enables the transfer of good practices between these areas.

The historical evolution of internal auditing can be traced from the 19th century to the present, reflecting changes in organizational practices, regulatory frameworks, and governance expectations. In the United States, internal auditing emerged in the mid-19th century, particularly within the American railroad industry, where internal and shareholder auditors played a critical role in financial reporting and safeguarding audit independence (Boockholdt, 1983). At the same time, statutory auditing developed in Europe during the latter half of the

century, with individual countries establishing their own regulatory frameworks and professional standards (Fournès et al., 2024). The development of internal auditing continued with the formalization of structural controls over labor and operational processes, driven by the growing demands of industrial capitalism. During this period, internal auditing served as a mechanism to monitor labor processes, improve operational efficiency, and ensure the generation of surplus value (Mihret, 2014). The introduction of the Sarbanes-Oxley Act (SOX) in 2002 marked a major turning point in internal auditing, placing strong emphasis on internal control, risk management, and corporate governance. This era saw the implementation of more rigorous standards, formalized procedures, and enhanced responsibilities for internal auditors, reflecting the increasing complexity and accountability requirements of modern organizations (D'Silva, Ridley, 2007).

The development and adoption of international standards have been instrumental in shaping the internal auditing profession. Recognized globally, these standards provide a framework that ensures consistency, quality, and credibility in internal auditing practices across diverse organizations (Idiab et al., 2012).

Over time, internal auditing has expanded beyond its traditional focus on financial and compliance processes to encompass a broader scope, including risk management, control evaluation, and advisory services. This evolution reflects the increasing strategic importance of internal auditing in supporting organizational governance, decision-making, and operational improvement (IOVIȚU et al., 2013).

Despite significant progress, internal auditing continues to face challenges related to professional identity, autonomy, and alignment with evolving organizational needs. The profession must adapt to rapid changes in business environments, emerging risks, and technological innovations, while maintaining its relevance, credibility, and contribution to corporate governance. Continued efforts are required to strengthen the role of internal auditors as strategic partners and knowledge-driven professionals within modern organizations (Lenz, Jeppesen, 2022).

Figure 1 illustrates the process of conducting an ISO 27001 internal audit. The proposed approach goes beyond basic compliance checks and establishes a risk-based, rigorous audit cycle that meets the expectations of external auditors.

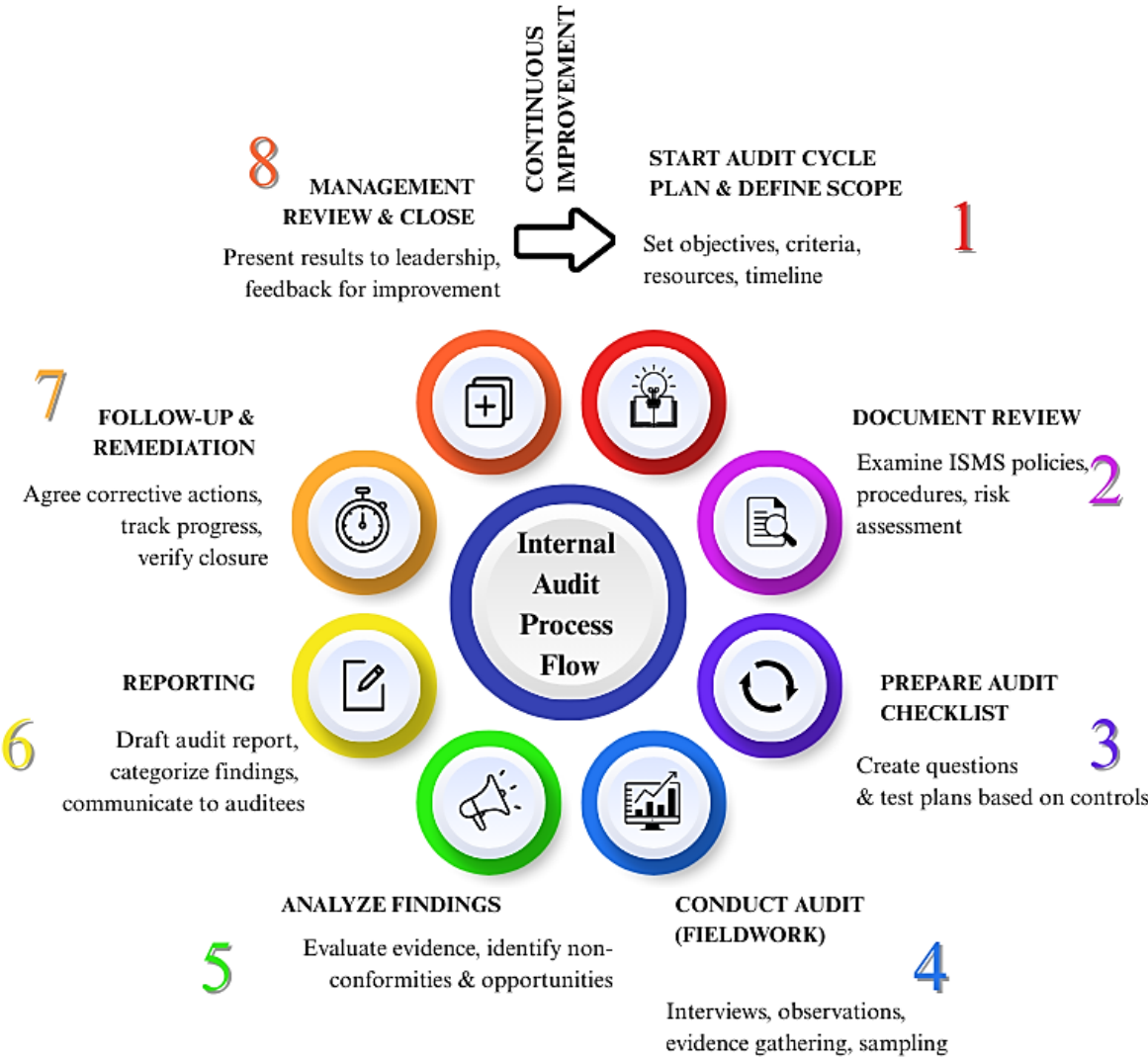


Figure 1. ISO 27001 Internal Audit Process Flow.
 Source: own study based on (ISO 27001, 2022).

The sharing of tacit knowledge has a positive impact on key determinants of audit quality, including auditors’ values, ethics, attitudes, experiences, skills, and overall expertise. This highlights that creating an environment that encourages the active exchange of tacit knowledge can significantly strengthen audit effectiveness. Existing studies confirm that social capital—encompassing structural, relational, and cognitive dimensions indirectly influences audit quality inputs through the sharing of tacit knowledge. This indicates that the development of strong social networks within audit functions and audit organizations can facilitate tacit knowledge exchange and, in turn, enhance audit quality (Albawwat, 2022; Hadjimichael, Tsoukas, 2019). Tacit knowledge sharing enhances an organization's ability to adapt to change, which is essential for continuous improvement and innovation in internal auditing processes (Herlina et al., 2024).

There are studies that emphasize the critical role of tacit knowledge sharing in enhancing audit quality within small audit firms. Drawing on the IAASB audit quality framework, research has shown that active sharing of auditors' experience, skills, values, and professional judgment positively influences audit quality inputs. Furthermore, structural, relational, and cognitive social capital indirectly support audit quality by facilitating the exchange of tacit knowledge. These findings suggest that promoting knowledge-sharing practices and leveraging social capital can be effective strategies for improving audit quality, particularly in the context of quality-focused audits (Albawwat, 2022). Although direct research on the link between tacit knowledge and auditing is scarce in both Polish and global literature, the broader body of work on tacit knowledge within organizations offers indirect insights that may inform auditing practices. Procedural fairness may enhance managers' willingness to share tacit knowledge with auditors, especially outsourced internal auditors, underscoring the role of fair processes in enabling tacit knowledge exchange during audits (Seymore, Robertson, 2020).

Audit organizations conducting quality audits increasingly recognize the importance of tacit knowledge among auditors, as it directly affects audit quality and the reliability of conformity assessments within quality management systems. Effective knowledge management and trust-based relationships support tacit knowledge sharing, although its inherently personal nature makes it difficult to formalize and transfer systematically (Pasipamire, 2025; Bol et al., 2018; Avdimiotis, 2016).

The literature emphasizes that internal audits play a critical role in fostering continuous improvement and ensuring the protection of employees' health and safety. Audit outcomes provide a structured basis for the implementation of corrective and preventive actions, which support systematic, year-on-year organizational improvement. Moreover, prior studies highlight that the continuous development of audit practices, regulatory frameworks, and corporate governance mechanisms is necessary to fully realize the positive contribution of auditing to organizational performance (Hassouni et al., 2026; Carvalho et al., 2025).

3. Methods

The primary approach employed in this study was a systematic literature review (SLR). This type of review enables the identification, collection, and synthesis of all relevant publications available on a given topic. The analysis focused on the development of internal auditing methods, the significance of tacit knowledge within auditing activities, as well as the opportunities, challenges, and potential risks associated with its utilization (Van Dijk et al., 2017). To structure the investigation, the authors established a set of targeted research questions designed to explore these specific aspects:

1. How can tacit knowledge be effectively identified, captured, and mobilized in internal auditing?
2. What barriers and risks are associated with leveraging tacit knowledge in audit processes, and how can they be mitigated?
3. What contemporary tools and approaches are currently being applied to support tacit knowledge mobilization in auditing?

The purpose of the systematic literature review (SLR) was to address the research questions outlined. The results were compiled and analyzed in the paper. As organizational practices continue to evolve, so does internal auditing transitioning from traditional checklist-based inspections to collaborative, knowledge-driven approaches that integrate human expertise, experience, and judgment (Ramutsheli, Musundwa, 2024).

The second research method used in this study was the questionnaire, which aimed to reflect the actual state of enterprises' approaches to tacit knowledge in internal audits. This method complemented the literature review survey by providing an in-depth view of practical solutions, organizational contexts, and real-life challenges related to tacit knowledge mobilization that cannot be fully captured through SLR (Zarestky, 2023; Crowe et al., 2011).

4. Results

To gain a thorough understanding of the current developments in tacit knowledge in internal audits, a systematic literature review was carried out in accordance with PRISMA guidelines (Figure 2). The search for relevant publications was conducted using two primary databases: Scopus and Google Scholar. In the Scopus database, 50 records were initially identified as of 17 February 2026 using the keywords “TACIT KNOWLEDGE” AND “MOBILIZATION”.

However, when attempting to narrow the search specifically to “INTERNAL AUDIT”, no relevant publications were found, indicating a research gap in this area. The search was repeated using the terms “TACIT KNOWLEDGE” AND “INTERNAL AUDIT”, which yielded 5 results. The findings indicate that issues related to internal audit are not primarily associated with management system audits, but rather with the internal control system. This observation prompted a shift in the research focus toward internal control, with the aim of identifying analogies and assessing the potential for extrapolating relevant solutions to the field of internal audit.

The initial Google Scholar search yielded a large number of records; however, after assessing relevance, 4 articles closely aligned with the research scope were selected, as many others focused exclusively on either internal auditing or tacit knowledge. Given the rapidly evolving research, the review focused primarily on publications from the past six years, while studies outside this timeframe were excluded. The selected articles confirm that mobilizing tacit

knowledge within internal auditing requires a multifaceted approach, including procedural fairness, adaptive organizational cultures, effective knowledge management processes, and advanced technological tools. By addressing these areas, organizations can strengthen their internal audit functions, foster innovation, and maintain a competitive edge. However, the topic has not yet been sufficiently explored (Seymore, Robertson, 2020; Herlina et al., 2024; Mai, Nguyen, 2022, 2024; Albawwat, 2022; Aghazadeh et al., 2023).

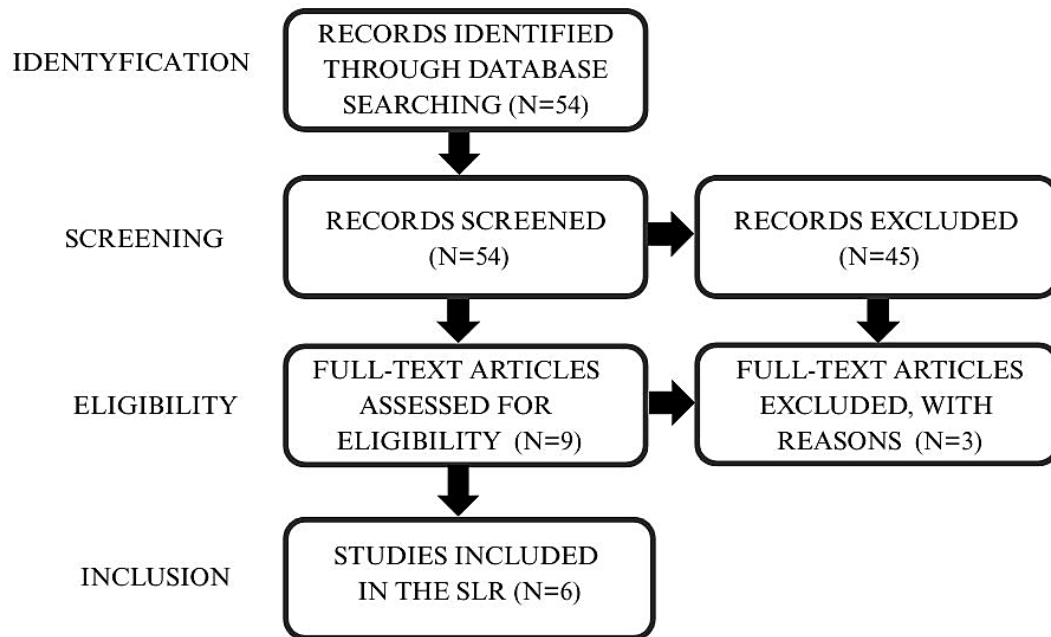


Figure 2. PRISMA flow diagram for tacit knowledge in internal audits review.

Source: own study.

The scarcity of existing studies motivated the authors to extend their investigation and examine related research areas.

Tacit knowledge in internal auditing can be effectively identified, captured, and mobilized through a combination of organizational, social, and procedural mechanisms. These include mentoring, learning by doing, team-based audits, communities of practice, storytelling, case-based reasoning, post-audit retrospectives, and digital platforms.

Each of these mechanisms has distinct strengths and applications in mobilizing hidden knowledge. The literature identifies eight key mechanisms that are particularly relevant and worth applying in the conduct of internal audits. Table 1 presents a detailed look at how these mechanisms can be utilized.

Table 1.
Summary of Mechanisms

Mechanism	Description	Benefits
Mentoring	Experienced auditors guide less experienced ones	Transfers tacit knowledge, builds relationships
Learning by Doing	Hands-on experience in audit tasks	Internalizes procedures, enhances practical skills
Team Audits	Collaborative audit approach	Pools diverse knowledge, improves audit quality
Communities of Practice	Informal groups for sharing experiences	Fosters continuous learning, develops best practices
Storytelling	Sharing audit stories and experiences	Conveys complex ideas, embeds knowledge in culture
Case-Based Reasoning	Analyzing past cases to solve current problems	Applies historical insights, enhances problem-solving skills
Post-Audit Retrospectives	Review sessions after audits	Identifies areas for improvement, captures lessons learned
Digital Platforms	Tools for discussion, document management, and knowledge sharing	Facilitates collaboration, stores and retrieves knowledge easily

Source: own study based on: (Mai, Nguyen, 2022; Franganito, 2010; Kunthi, Sensuse, 2019; Selhorst, 2007; Luechoowong et al., 2016).

For each mechanism, a description and the associated benefits were identified. Such a consolidated table may serve as a useful tool for improving work with tacit knowledge in internal audits.

An important issue that may explain the limited number of studies on this topic is the barriers and risks related to tacit knowledge in auditing. Situations such as the loss of knowledge following employee turnover, the subjectivity of judgment, lack of formalization, the risk of cognitive biases, and ethical and confidentiality constraints contribute to the growth of these barriers and risks (Khavis, Szerwo, 2025; Hu et al., 2025; Kennedy, Rotvik, 2026). This realistic yet critical perspective highlights the challenges faced in conducting research in this area and helps to explain the existing research gap. The barriers and risks related to tacit knowledge in internal auditing can be mitigated through a combination of organizational, methodological, and ethical measures (Abudu, Syed, 2025; Idiab et al., 2011). Knowledge loss resulting from employee turnover can be reduced through mentoring, job shadowing, team-based audits, and systematic post-audit reviews that help externalize experience-based insights (Phaladi, 2024; Supanitchaisiri et al., 2020). The subjectivity of judgment and the risk of cognitive biases can be addressed by using structured audit methodologies, peer reviews, professional skepticism training, and diverse audit teams. A lack of formalization may be mitigated by translating key tacit insights into guidance notes, case libraries, and digital knowledge repositories. Ethical and confidentiality constraints can be managed by establishing clear governance rules, access controls, and anonymization practices within knowledge management systems, ensuring that sensitive information is protected while still enabling learning and knowledge sharing (Austin et al., 2012; Seymore, Robertson, 2020; Misztal, Ratajszczak, 2025).

To support tacit knowledge mobilization in auditing, contemporary tools and approaches are increasingly applied to enhance knowledge sharing and improve audit quality. Digital platforms, including wikis, town hall meetings, mentor programs, HRIS, and advanced data analytics, facilitate interaction, collaboration, and documentation while keeping human expertise central to audits (Mayfield et al., 2008). Knowledge audits and management models such as SECI help identify, capture, and integrate tacit knowledge into business processes, addressing gaps and promoting collaborative modeling (Gutián, Dante, 2016). Organizational culture and social capital through structural, relational, and cognitive networks foster knowledge sharing, with leadership, procedural fairness, and incentives further encouraging managers and auditors to exchange tacit insights (Albawwat, 2022). While digital tools and remote work can present limitations, strategies like mentorship programs, virtual communities, and emerging technologies such as AI and blockchain help mitigate knowledge erosion and enhance transfer (Amanova et al., 2023). Overall, integrating these tools, cultural practices, and technological innovations is crucial for capturing, sharing, and leveraging tacit knowledge to improve audit effectiveness (Castaneda, Toulson, 2021).

The results of the literature analysis conducted to date prompted the authors of the article to develop a questionnaire aimed at verifying approaches to tacit knowledge in internal audits within enterprises. Due to the novelty of the proposed approach, the authors conducted preliminary research on a small sample to assess the justification for undertaking more in-depth studies in the future. The results provide an initial basis for further research on an expanded sample. The questionnaire was designed to examine how enterprises identify, use, and manage tacit knowledge in the context of internal audits. Table 2 presents the questionnaire template prepared for the purposes of the study. It consists of two parts: Section I – Organization and Respondent Profile, and Section II – Tacit Knowledge in Internal Auditing.

Table 2.

Tacit knowledge in internal auditing questionnaire

TACIT KNOWLEDGE IN INTERNAL AUDITING
Section I: Organization and respondent profile
Indicate your answer by marking an X in the appropriate box.
Size of the enterprise: Micro <input type="checkbox"/> Small <input type="checkbox"/> Medium-sized <input type="checkbox"/> Large <input type="checkbox"/>
Internal audit function: In-house <input type="checkbox"/> Co-sourced <input type="checkbox"/> Fully outsourced <input type="checkbox"/>
Industry: Manufacturing <input type="checkbox"/> Services <input type="checkbox"/> Other <input type="checkbox"/>
Respondent's role: Internal auditor <input type="checkbox"/> Senior auditor <input type="checkbox"/> Other <input type="checkbox"/>
Years of experience in internal auditing: <3 <input type="checkbox"/> 3–5 <input type="checkbox"/> 6–10 <input type="checkbox"/> >10 <input type="checkbox"/>
Which management systems are you an auditor of?
<input type="checkbox"/> ISO 9001 <input type="checkbox"/> ISO 45001 <input type="checkbox"/> ISO 14001 <input type="checkbox"/> ISO/IEC 27001 <input type="checkbox"/> ISO 26000
<input type="checkbox"/> Other (please specify): _____

Section II: Tacit Knowledge in Internal Auditing						
Please indicate your level of agreement using a 5-point Likert scale: (1 – Strongly disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly agree).						
Nr	Statements	1	2	3	4	5
1	Tacit knowledge (experience, intuition, professional judgment) is essential to the effectiveness of internal audits.					
2	Internal auditors rely on experience-based knowledge when assessing risks and controls.					
3	Tacit knowledge is actively shared among members of the internal audit team.					
4	Mentoring, learning by doing, and team-based audits support tacit knowledge transfer.					
5	Post-audit reviews are used to capture lessons learned and experiential knowledge.					
6	Trust within the internal audit team facilitates tacit knowledge sharing.					
7	Trust between auditors and auditees encourages open knowledge exchange.					
8	The organization supports initiatives to develop and retain tacit knowledge in internal audit.					
9	The departure of experienced auditors poses a risk due to loss of tacit knowledge.					
10	The internal audit function has an effective approach to managing tacit knowledge.					
Optional question: <i>What practices/methods could most effectively improve the use of tacit knowledge in internal auditing?</i>						

The preliminary research was conducted in February 2026 in Greater Poland. Responses were obtained from five enterprises, of which three were manufacturing companies, one was a service company, and one operated in both manufacturing and services. All enterprises were medium-sized. In one company, the internal audit function was performed in-house, while in the remaining enterprises it was fully outsourced. The respondents' roles included owners in three cases, and a production managers in the remaining cases. The level of experience in internal auditing was relatively limited, as all enterprises reported 3-5 years of experience. Based on the evaluation statements, the results were obtained:

- Highest-rated areas: the importance of tacit knowledge, reliance on auditor experience, and the risk of knowledge loss due to staff turnover (ratings 4-5).
- Moderately developed: trust and informal knowledge sharing mechanisms (ratings 3-4).
- Weakest areas: formal management of tacit knowledge and systematic post-audit reviews (rating 2).

High ratings for the importance of tacit knowledge (5) and auditors' reliance on experience-based judgment (4) indicate that internal audits already extend beyond purely procedural and checklist-driven approaches typical of the traditional audit model. This suggests a growing recognition of experiential knowledge as a key input to audit effectiveness, which is a defining feature of the knowledge-based audit stage.

Moderate ratings related to tacit knowledge sharing, mentoring, and team-based audits (3), as well as trust within audit teams and between auditors and auditees (4), further support the presence of knowledge-based audit practices. These elements demonstrate that social

interaction and professional judgment play an increasing role, although they are often informal and not systematically managed.

At the same time, low ratings for post-audit reviews (2) and the overall effectiveness of tacit knowledge management (2) highlight the continued dominance of traditional audit characteristics, particularly the lack of formal mechanisms for capturing and institutionalizing experiential knowledge. This limits the transition toward an intelligent audit model, which requires structured knowledge management processes and technological support.

Finally, the very high perceived risk associated with the departure of experienced auditors (5) underscores the absence of mature systems for retaining and transferring tacit knowledge. This finding reinforces the need for progression toward an intelligent audit model, where tacit knowledge is systematically captured, integrated with digital tools, and leveraged for continuous learning and strategic decision-making.

Overall, the results of the preliminary research allow us to conclude that Polish medium-sized enterprises are primarily at the knowledge-based audit stage, with clear dependencies on individual experience and trust, but with significant gaps that hinder the transition toward the intelligent audit model.

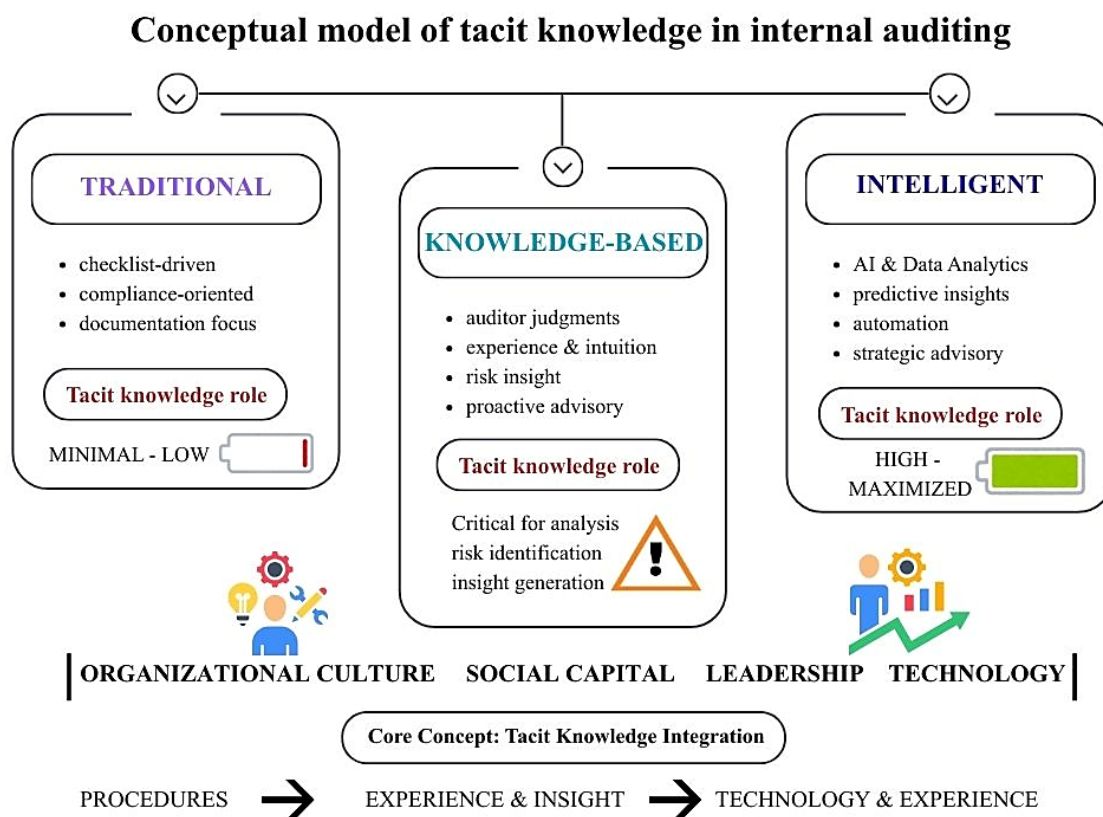


Figure 3. Conceptual model of tacit knowledge in internal auditing.

Based on questionnaire research conceptual model of auditing grounded in tacit knowledge was proposed, integrating audit procedures, technological tools, and auditors' experiential knowledge. Figure 3 illustrates the evolution of internal auditing from traditional, procedure-driven practices toward intelligent, technology-enabled auditing, emphasizing the increasing

importance of tacit knowledge across this progression. As auditing moves into a knowledge-based approach, tacit knowledge becomes central, with auditors drawing on experience, intuition, and contextual understanding to identify risks, interpret evidence, and generate meaningful insights beyond formal procedures. The effective mobilization of tacit knowledge occurs through ongoing interaction, judgment, and sense-making during audit planning, execution, and reporting, transforming individual experience into collective audit capability. This integration is enabled by organizational culture, social capital, leadership, and technology, ensuring that tacit knowledge enhances audit quality, relevance, and value creation rather than remaining an implicit, underutilized resource.

To sum up, Figure 3 shows that it is possible to quickly gain an understanding of an organization's situation in order to determine the stage of internal auditing it is at and identify the steps that should be taken next.

5. Summary

This paper reviews and integrates existing research on how tacit knowledge is utilized and shared within internal auditing. It examines the ways auditors mobilize their implicit expertise and insights in practice. Based on this analysis, a study was conducted in five enterprises, and as a result, the paper proposes a new conceptual framework to enhance the understanding and effective use of tacit knowledge in audit processes.

This preliminary study has several limitations that should be acknowledged. First, while the research included empirical investigations in several companies, the sample size was limited, which does not yet allow for the generalization of the results, but rather provides justification for further, more in-depth research on an expanded sample. Second, the systematic literature review revealed a relatively small number of publications directly addressing tacit knowledge in internal auditing, constraining the depth of comparative analysis. Future research should therefore expand empirical studies, such as case studies, interviews, or surveys involving internal auditors, to further validate and extend the findings. Additionally, further research could explore the role of digital technologies and artificial intelligence in supporting the mobilization of tacit knowledge in internal auditing and examine their impact on audit quality and organizational performance.

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