SILESIAN UNIVERSITY OF TECHNOLOGY PUBLISHING HOUSE

SCIENTIFIC PAPERS OF SILESIAN UNIVERSITY OF TECHNOLOGY 2026
ORGANIZATION AND MANAGEMENT SERIES NO. 250

THE IMPACT OF AUDIT ON THE EFFECTIVENESS OF BUSINESS MANAGEMENT

Elżbieta WAŻNA[1*], Irena MALINOWSKA[2], Marta PIETRZYKOWSKA[3]

[1] Pomorska Szkoła Wyższa w Starogardzie Gdańskim; elzbieta.wazna@twojestudia.pl, ORCID: 0000-0002-9174-4376
[2] Wyższa Szkoła Kształcenia Zawodowego we Wrocławiu; galindia@wp.pl, ORCID: 0000-0002-9194-3121
[3] Wyższa Szkoła Kształcenia Zawodowego we Wrocławiu; marta.pietrzykowska@gmail.com, ORCID: 0009-0000-7758-7354
* Correspondence author

Purpose: The purpose of this article is to analyse the role and importance of audit in business management, with particular emphasis on its impact on decision-making effectiveness, process optimisation and organisational transparency. The aim of the study is to determine whether systematic and reliable auditing can improve management effectiveness and support the achievement of strategic objectives.
Methodology: The study includes a descriptive section presenting the function of audit in management systems and internal control, as well as an empirical section based on surveys conducted among managers and employees, aimed at assessing the perceived impact of audit on organisational processes.
Results: Audit serves as an independent tool for evaluating organisational effectiveness and identifying areas requiring improvement. It contributes to operational transparency, supports effective management and enables the optimisation of internal processes, thereby increasing overall efficiency and organisational stability.
Practical implications: The implementation of systematic auditing provides management with objective information, supports risk identification and strengthens internal control systems, which contributes to more informed strategic and operational decision-making.
Originality/value: The originality and value of this study lie in the evaluation of audit as a management tool, highlighting its role not only in detecting errors but also in improving processes, optimising resources and enhancing organisational transparency. The study also provides practical guidance for managers.
Keywords: audit, business management, decision-making, process optimisation, transparency of operations.
Category of the paper: research paper.

http://dx.doi.org/10.29119/1641-3466.2026.250.36 http://managementpapers.polsl.pl/

1. Introduction

Modern enterprises operate in conditions of increasing competition, economic volatility and pressure to achieve ever-better financial and organisational results. In such circumstances, tools that enable the assessment of management effectiveness and the degree of strategic objective attainment gain particular significance. One of the most important instruments supporting the management process is auditing, which provides management with objective and independent information about the functioning of the organisation, the internal control system and risk management. Internal auditing constitutes a systematic and structured evaluation of processes within an organisation, particularly in the areas of risk management, control and corporate governance, and its results can form the basis for process improvement and the making of sound managerial decisions (Ucieszyńska, 2017).

The importance of auditing in enterprise management derives primarily from its objective nature and advisory function. Audit not only identifies irregularities, but also supports management in achieving strategic goals, mitigating risk and improving organisational processes. The literature emphasises that auditing is a vital tool in supporting risk management and internal control systems and can contribute to increased enterprise value and improved organisational effectiveness (Przybylska, Kańduła, Bogucka, 2024).

A review of existing research indicates that the issue of audit effectiveness and its impact on management has been the subject of numerous scholarly studies. For example, internal audit effectiveness has been systematically reviewed in the literature, with emphasis on factors influencing its performance and role in organisational success. Other studies have critically examined internal audit effectiveness in various organisational contexts, identifying gaps and directions for further research. Despite these contributions, there remains a need for empirical research into the impact of auditing on managerial effectiveness, particularly with respect to its use as a tool that supports decision-making and process optimisation.

The aim of this article is to analyse the role and significance of auditing in business management, with particular emphasis on its impact on the quality of decision-making, process optimisation and the transparency of organisational activities. This issue is of considerable importance both from a theoretical perspective within the field of management studies and from a practical perspective in the modern business environment.

In developing this article, the following research hypothesis was adopted: systematic and rigorous auditing contributes to the improvement of enterprise management effectiveness by enabling early detection of irregularities, supporting process optimisation, and providing greater transparency in organisational operations.

To verify the research hypothesis, the study employs both literature review and empirical research conducted using a questionnaire survey administered to employees and managers of enterprises. This mixed methodology allows for a comprehensive assessment of the significance of auditing in management and its impact on organisational performance (Bednarek, Ciak, 2022).

The novelty of this article lies in its approach to auditing not only as a control mechanism, but also as a strategic management instrument that supports decision-making and continuous process improvement. The findings contribute to the development of research on audit effectiveness and have practical implications for managers seeking to enhance organisational performance. Given the topicality and importance of the subject, dissemination of the research results in scientific publications in the fields of management and finance is recommended.

Internal audit constitutes an important element of modern organisational management systems and one of the key mechanisms supporting the achievement of organisational objectives. The origins of internal audit lie in accounting, from which it gradually evolved into a specialised function supporting management processes (Sawyer, Dittenhofer, Scheiner, 2005). In its early stages, internal audit focused primarily on verifying the accuracy of financial data and reviewing accounting documentation. At that time, audit performed mainly a control function, and its primary objective was the detection of errors and financial irregularities. Along with the development of organisations and the increasing complexity of management processes, the scope of internal audit gradually expanded. Currently, it includes the assessment and analysis of internal control systems, risk management and corporate governance in both the private and public sectors.

The development of internal audit worldwide is primarily associated with the growing complexity of organisational structures and the separation of ownership from management, which resulted in the need for an independent function evaluating organisational activities. A significant milestone in the development of internal audit was the establishment of The Institute of Internal Auditors in 1941 in the United States, which developed professional standards and a code of ethics for internal auditors. Since then, internal audit has been perceived not only as a control function but also as an advisory activity supporting management and contributing to the improvement of organisational performance.

The literature indicates that internal audit has evolved from a financial control function into a managerial and strategic function. Contemporary internal audit focuses mainly on risk assessment, the effectiveness of management control systems and the efficiency of organisational processes. Increasing attention is also paid to its role in creating added value for the organisation through identifying opportunities for process improvement, risk reduction and enhanced operational effectiveness (Lenz, Hahn, 2015).

Internal audit was introduced in Poland relatively late, only at the beginning of the 21st century, despite its much longer tradition in other countries. It was formally introduced in 2002 through an amendment to the 1998 Public Finance Act (Bartosiewicz, 2015). The first years of its operation were transitional and were associated with the modernisation of public administration, largely based on benchmarking and the implementation of solutions used in European Union countries. This process involved the training of qualified audit staff, the establishment of internal audit units in public finance sector entities and the development of procedures and standards for conducting internal audits.

Currently, internal audit constitutes one of the key elements of corporate governance. It is an independent and objective activity focused on the analysis of risk management mechanisms, internal control systems and the effectiveness of organisational operations (Piaszczyk, 2013; Tatoj, 2017). Its purpose is to support management in achieving organisational objectives through the evaluation of processes and the formulation of recommendations aimed at improving organisational performance. Audit activities include the review of procedures, systems, internal regulations and operational processes, and the results are presented in the form of reports containing conclusions and recommendations for management.

Unlike internal audit, internal control is an element of ongoing organisational management and involves monitoring compliance with applicable procedures, legal regulations and internal policies (Winiarska, 2014). It focuses primarily on detecting and correcting irregularities and ensuring the proper achievement of operational objectives. Internal control is performed by the organisation's employees and has a continuous character. Internal audit, in contrast, is independent and periodic, and its purpose is to assess the effectiveness of the entire internal control system as well as risk management processes, which gives it a more strategic character.

According to Article 272 of the Public Finance Act, internal audit is an independent and objective activity aimed at supporting organisational management through the systematic evaluation of management control and advisory activities. Similarly, The Institute of Internal Auditors defines internal audit as an assurance and consulting activity designed to add value and improve an organisation's operations through the systematic evaluation of risk management, control and governance processes.

An important element of the contemporary approach to internal audit is the COSO model, which provides a framework for internal control systems within organisations. This model assumes that the internal control system consists of five interrelated components: the control environment, risk assessment, control activities, information and communication, and monitoring. Internal audit plays an evaluative role in this system by assessing the effectiveness of these components and the overall risk management processes.

The literature provides various interpretations of internal audit. Saunders emphasises its role in the independent assessment of the effectiveness of control and risk management systems. Jagielski highlights its supervisory and advisory functions, particularly in the public finance sector. Paczuła treats audit as a management tool that identifies system weaknesses and indicates areas requiring improvement. Kuc focuses on financial and accounting aspects as well as the use of statistical methods in auditing. Winiarska underlines the importance of audit in creating added value and enhancing organisational efficiency. Kałużny points out that the purpose of audit is not to criticise employees but to identify areas requiring improvement.

Nowicki and Kafel define audit as a structured process of collecting and evaluating evidence in order to verify compliance with specific criteria.

In contemporary terms, internal audit is defined as an independent and objective assurance and consulting activity aimed at adding value and improving organisational operations (Nowicki, Kafel, 2020). This reflects a shift away from a narrow, retrospective perception of audit as a tool for detecting errors towards recognising it as a strategic element of the management system. Modern internal audit therefore performs not only a control function but also advisory, analytical and improvement-oriented roles, contributing to enhanced organisational performance and risk reduction.

2. Literature review and methodology

The role of auditing in corporate management has significantly increased in recent years due to the need to raise management standards in a rapidly changing economic environment. Both internal and external auditing perform verification, advisory, and preventive functions, supporting decision-making processes, strengthening internal control structures, and enhancing an organisation's ability to respond to risks and uncertainty (Eulerich, 2020). Contemporary enterprises operate under conditions of high uncertainty, global disruptions, intense competition, and rapid technological change, which requires effective tools to support decision-making and the efficiency of operational processes (Winiarska, 2014).

A review of literature from 2020-2024 indicates that auditing is a key component of modern corporate governance. Studies emphasise that internal and external auditing support risk identification, improve decision quality, and ensure compliance with legal regulations and industry standards (Przybylska, Kańduła, Bogucka, 2024). Auditing can also serve an advisory and preventive role, allowing managers to make more informed decisions based on reliable data. Contemporary research further highlights that the application of appropriate auditing standards and the implementation of audit recommendations contributes to higher management effectiveness and the improvement of internal processes (Emerling, 2015).

Despite the extensive literature, a clear research gap exists. Existing studies do not sufficiently integrate internal and external auditing in assessing management effectiveness. Empirical research analysing the impact of auditing on specific managerial aspects, such as decision-making quality, internal control structures, organisational responsiveness to risks, or operational security, is lacking. Additionally, the Polish enterprise context is under-researched, despite the increasing use of auditing and ongoing updates to auditing standards between 2020-2024. This study addresses these gaps by providing empirical data and practical insights to improve management practices in enterprises.

Based on the literature analysis, two main areas of focus were identified. The first concerns management effectiveness**,** understood as the quality of decision-making processes, operational efficiency, and an organisation's capacity to respond to risks and uncertainty. Measurement variables include indicators of decision quality improvement, minimisation of errors, and evaluation of operational process efficiency. The second area concerns auditing practices**,** encompassing the scope and type of auditing (internal and external), auditor independence, applied standards, and the implementation of audit recommendations. Measurement variables include the number and type of audits conducted, auditor competencies, and the extent to which recommendations are utilised in management practice. The selection of these variables is directly based on the literature and existing research gaps, ensuring a coherent analysis of auditing's impact on management (Winiarska, 2014).

Empirical data were collected using a survey method, which allowed the views of employees and management regarding auditing's influence on enterprise functioning to be obtained. The survey included questions on the structure and scope of the audit department, auditor independence, standards applied, and the use of audit recommendations in decision-making processes (The Institute of Internal Auditors, 2024). Analysis of the survey data enabled the identification of auditing practices that genuinely contribute to improving process quality, reducing risks, and streamlining the decision-making system.

The findings indicate that auditing is not merely a control tool but also an essential support for decision-making processes, enhancing management effectiveness. The implementation of audit recommendations positively affects decision quality, operational security, and organisational responsiveness to risks. The study also highlights effective audit models and practices that enterprises can adopt to improve internal process efficiency. These results confirm that auditing plays a crucial role in contemporary corporate management and should be systematically integrated into strategic organisational processes (Emerling, 2015).

In conclusion, auditing serves a control, advisory, and preventive function, supporting managers in decision-making and increasing management effectiveness. This study addresses a research gap by providing empirical evidence on the impact of auditing on enterprise functioning and offering practical solutions for organisations seeking to enhance decision-making quality, reduce risks, and raise management standards.

3. Results

To properly understand the impact of auditing on management, one must first determine its place within the organisation's structure. Auditing forms part of the oversight system, which influences all key areas of the organisation's operations, ranging from operational processes through finance to strategy. Its role is not limited to checking compliance with procedures, but also involves assessing the efficiency and effectiveness of the actions taken. To clarify the relationship between auditing and the management system, a simplified diagram of these interdependencies is presented below.

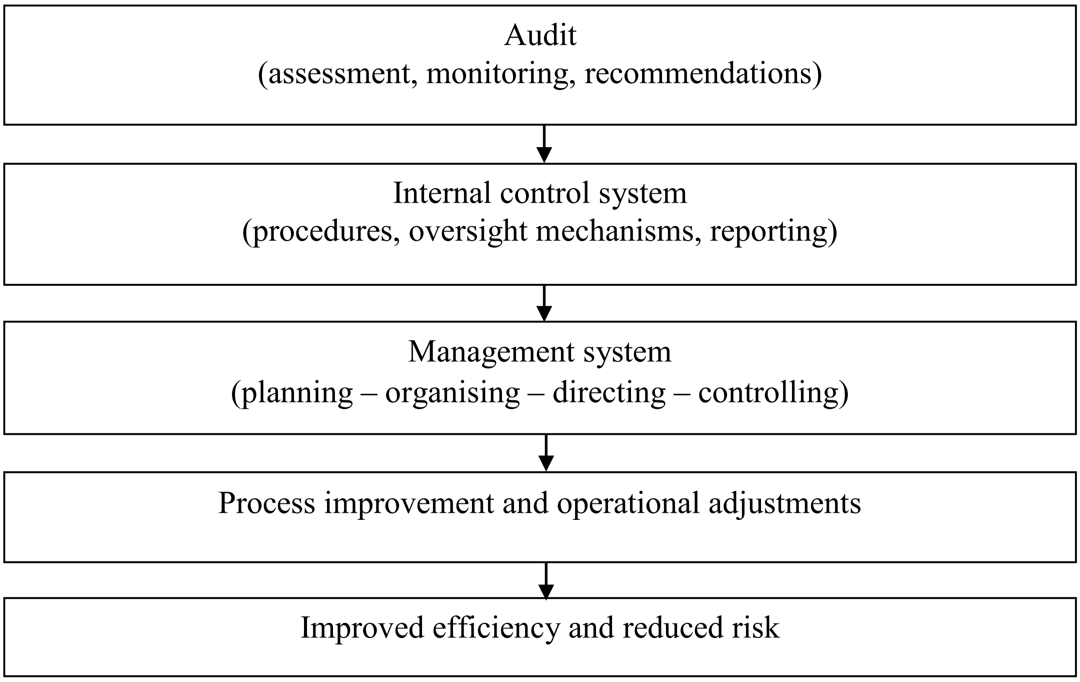

Figure 1. The role of auditing in a company's management system.

Source: Waściński, Sławińska, 2021, pp. 57-71.

As shown in the diagram above, an audit forms part of the feedback loop within a management system. Its purpose is to provide information that enables the correction of actions and the improvement of control mechanisms. In this way, an audit enhances the rationality of decision-making processes and the organisational stability of the enterprise (Emerling, 2015). This is of particular significance in the context of its impact on the internal control system, which is the fundamental mechanism ensuring the proper functioning of the organisation. One of the key areas of audit influence is the internal control system. Internal control comprises a set of rules, procedures and mechanisms designed to ensure compliance with established standards, the protection of assets, and the reliability of financial and operational information (Ampuła, 2014). In practice, the effectiveness of internal control depends on the level of formalisation of procedures, the quality of the reporting system and the extent to which staff are aware of the applicable rules. To deepen the analysis, it is useful to compare the key elements of the internal control system with the role of audit in the process of their improvement (Table 1).

Table 1.
The impact of the audit on elements of the internal control system

Control system component	Characteristics	The role of auditing in improvement
Control environment	Organisational culture, ethics, accountability structure	Assessment of compliance with ethical principles and the appropriateness of the division of responsibilities
Risk assessment	Risk identification and analysis	Verification of the completeness of risk identification and the effectiveness of responses
Control mechanisms	Approval procedures, authorisations, segregation of duties	Testing the effectiveness of procedures and identifying control gaps
Information and communication	Reporting and data flow systems	Assessment of the quality, timeliness and reliability of information
Monitoring	Ongoing monitoring and internal audits	Independent assessment of the functioning of the entire system

Source: Winiarska, 2012, pp. 23-40.

This overview shows that an audit affects all components of internal control, serving an integrating and coordinating function. It is not limited to detecting irregularities, but systematically assesses the adequacy of the organisational arrangements in place.

In the context of the owner–management relationship, reducing information asymmetry takes on particular importance, as this asymmetry, in the principal–agent relationship, gives rise to the risk of conflicts of interest and a lack of transparency in managers' actions. In accordance with the principles of Agency Theory, supervisory mechanisms are essential for monitoring management effectiveness and minimising potential conflicts of interest. Internal audit, acting as an independent control instrument, provides objective and reliable information on the organisation's operations, enabling owners and the supervisory board to assess the effectiveness of managerial decisions, increase the transparency of activities, and make informed supervisory decisions that support the achievement of the company's strategic objectives (American Accounting Association, 2021).

The impact of an audit on the quality of decision-making processes is equally significant. Strategic and operational decisions require access to reliable data. By analysing reporting systems and information flows, an audit identifies areas where distortions or delays in information may occur. Implementing recommendations to streamline the reporting system leads to improved accuracy of analyses and forecasts. To better illustrate this mechanism, the relationship between the quality of information and the effectiveness of decisions can be shown (Figure 2).

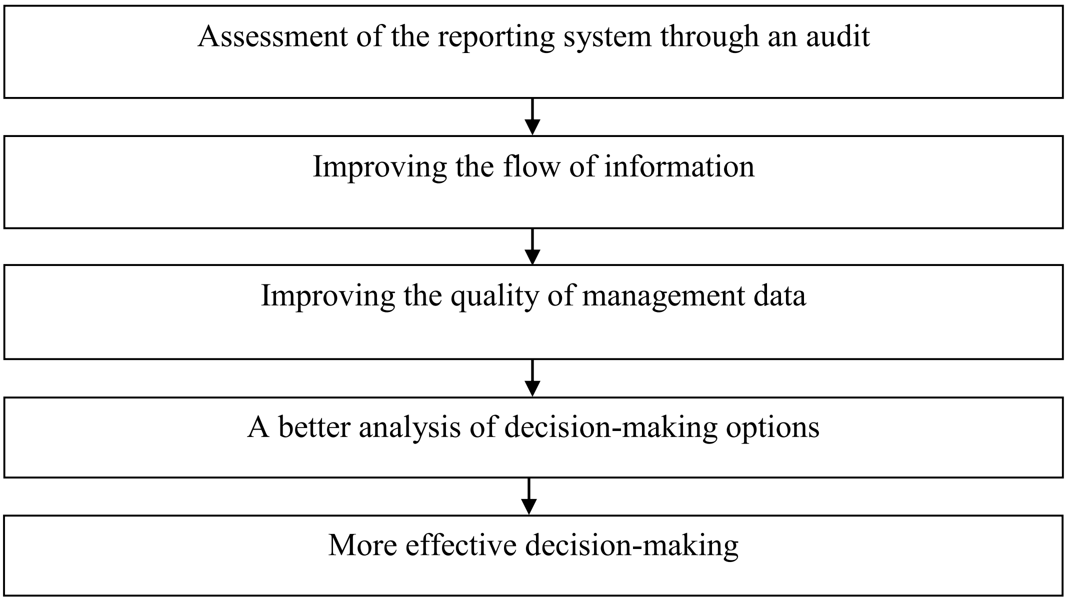

Figure 2. The impact of an audit on the decision-making process.

Source: Emerling, 2015, pp. 90-110.

The diagram shows that auditing has an indirect impact on a company's performance by improving the quality of the information on which decisions are based. In this way, it helps to reduce strategic and operational errors. Risk management is also a key area where auditing has an impact. Modern companies are exposed to numerous financial, operational, legal, technological and reputational risks. Auditing analyses the process of identifying and monitoring risks, assessing the adequacy of the safeguards in place. This enables the organisation to systematically reduce the likelihood of losses occurring and minimise their impact.

The role of auditing in improving the management system is also evident in ensuring that operations comply with legal regulations and corporate governance principles. Standards promoted by, amongst others, the Organisation for Economic Co-operation and Development (OECD) emphasise the importance of transparency, accountability and effective oversight of corporate activities. In this context, auditing serves as a practical tool for implementing these principles, enabling an assessment of the extent to which they have been implemented within the organisation and the identification of areas requiring improvement. This is confirmed by research indicating that internal auditing supports risk management and the achievement of the company's strategic objectives (Wojtysiak-Kotlarski, 2019)

Despite the growing importance of internal audit in enterprise management, there remains a significant research gap in the literature regarding the empirical assessment of its impact on specific areas of organisational functioning, such as the detection of irregularities, process optimisation, and the enhancement of transparency. Existing studies primarily focus on theoretical approaches or case study analyses (Wojtysiak-Kotlarski, 2019; Szydłowski, 2019), which do not allow for a comprehensive evaluation of the practical significance of internal audit for the effectiveness of enterprise management.

In order to address this gap and to verify the research hypothesis, the author conducted a survey study among 100 respondents using the Internet, including social media and other widely accessible communication platforms. The survey was carried out among employees of manufacturing, service, and commercial enterprises, as well as among individuals holding various positions, which enabled the collection of reliable data from respondents possessing experience and knowledge of the functioning of internal audit within organisations.

The questionnaire was deliberately limited to four questions, each corresponding to one of the key aspects of the research hypothesis. This approach allowed respondents to provide thoughtful and precise answers, while minimising the risk of survey fatigue and a decline in data quality. The limited number of questions made it possible to obtain specific, clear, and reliable information, which systematically contributes to filling the research gap identified in the literature and provides empirical evidence of the importance of internal audit in improving the effectiveness of enterprise management.

The obtained results clearly indicate that the majority of respondents recognise the significant role of auditing in identifying errors and irregularities at an early stage. The predominance of the responses "definitely yes" and "rather yes" confirms that auditing is perceived as an effective tool of both a control and preventive nature. This implies that its function extends beyond the passive detection of deficiencies, encompassing the active reduction of the risk of their occurrence in the future. In practice, this translates into the ability to respond more rapidly to emerging problems and to limit their potential consequences, which directly improves managerial efficiency. In light of the findings, auditing can therefore be regarded as a key component of an organisation's early warning system (Figure 3).

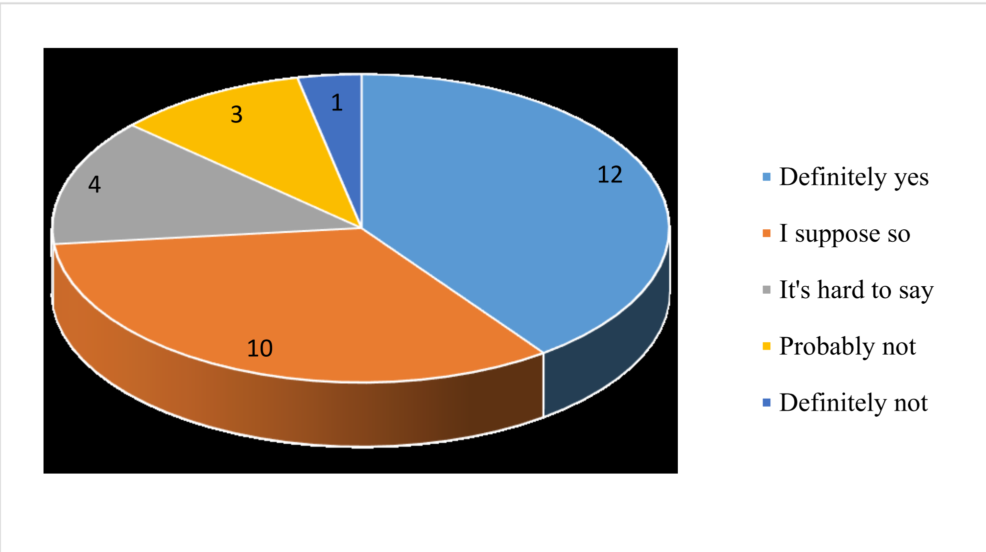

Figure 3. The Role of Auditing in the Early Detection of Irregularities.

Source: own analysis based on a survey.

The next area of analysis concerned the impact of auditing on the optimisation of processes within the organisation. In this case as well, the majority of respondents indicated a positive influence, emphasising the importance of auditing in streamlining processes and improving work organisation. These results suggest that auditing is not limited solely to identifying irregularities but also performs an advisory function, enabling the identification of areas requiring improvement and a more efficient allocation of resources. Importantly, the role of auditing as a tool supporting managerial decision-making, both at the operational and strategic levels, becomes evident. Moreover, the regular conduct of audits fosters the development of an organisational culture based on continuous improvement, which in the long term contributes to increased competitiveness and adaptability to a dynamic market environment (Figure 4).

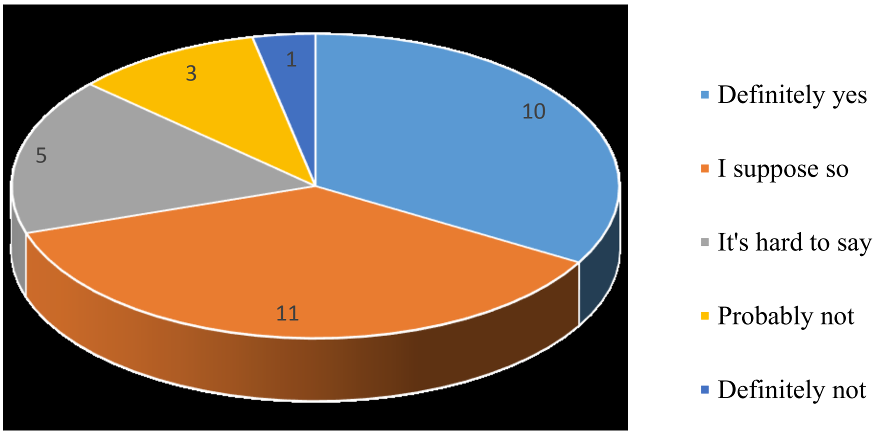

Figure 4. The Role of Auditing in the Optimisation of Company Processes.

Source: own analysis based on a survey.

The subsequent part of the study focused on the impact of auditing on the transparency of organisational operations. The collected data indicate that auditing significantly contributes to enhancing transparency, particularly in terms of documentation control and information flow. The predominance of positive responses suggests that the implementation of audit procedures supports the structuring of information processes and strengthens oversight of their proper functioning. Increased transparency not only facilitates more accurate managerial decision-making but also enhances employees' sense of responsibility for their duties. Furthermore, transparency constitutes a crucial factor in building trust both within the organisation and in relations with external stakeholders. Auditing also enables the identification of areas requiring improvement in internal communication and control mechanisms, leading to greater organisational coherence and compliance with established procedures (Figure 5).

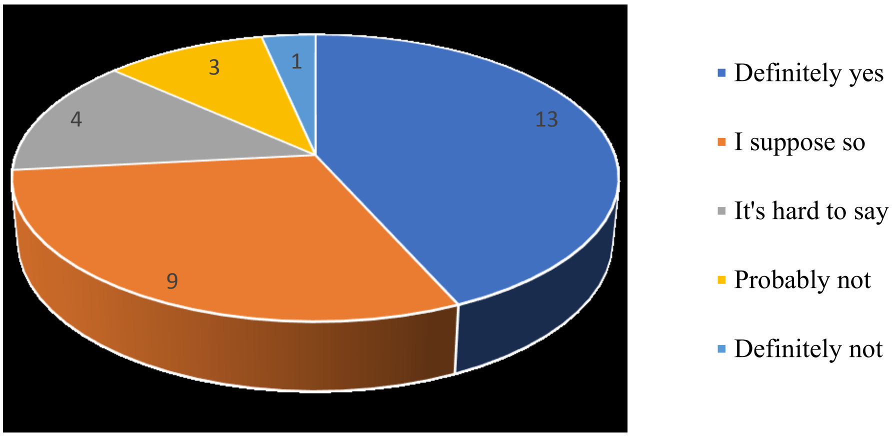

Figure 5. The Role of Auditing in Enhancing Transparency Within a Company.
Source: own analysis based on a survey.

The final aspect examined was the overall impact of auditing on the effectiveness of business management. The results indicate that the vast majority of respondents assess this impact as high or very high, confirming the strategic importance of auditing in management processes. The responses demonstrate that auditing provides substantial support to management by enabling more informed and data-driven decision-making. Through systematic analysis of organisational processes, it becomes possible not only to detect irregularities promptly but also to implement appropriate corrective actions. Consequently, this leads to more efficient resource utilisation and an improvement in operational performance. Importantly, auditing also contributes to greater organisational stability and improved economic outcomes, further highlighting its role as a key instrument supporting modern management (Figure 6).

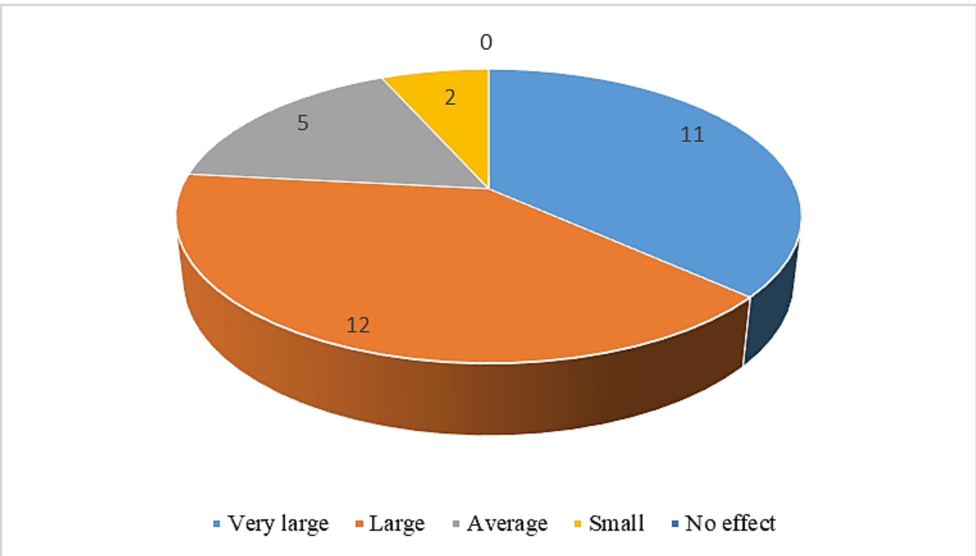

Figure 6. The Impact of Auditing on the Effectiveness of Company Management.
Source: own analysis based on a survey.

In conclusion, the conducted analysis clearly demonstrates that auditing plays a fundamental role in improving organisational performance. Its impact encompasses both operational and strategic dimensions, contributing to the early detection of irregularities, process optimisation, and increased transparency of activities. The findings confirm the high effectiveness of auditing as a tool supporting management and reducing operational and financial risks. Consequently, its systematic implementation should be considered an essential element of a modern management system, determining organisational stability, efficiency, and long-term development.

Furthermore, the consistency of positive responses across all analysed areas strengthens the validity of the conclusions and indicates that auditing delivers measurable and multidimensional benefits to organisations. It not only enhances control mechanisms but also actively supports the development of more resilient and adaptable organisational structures. From a managerial perspective, this underscores the need to treat auditing not as a formal or regulatory obligation, but as a value-creating process integrated into strategic management practices. In addition, the results suggest that organisations which invest in the continuous development of audit functions are better equipped to respond to uncertainty and dynamic market conditions. Therefore, auditing should be recognised as a critical driver of organisational excellence, innovation, and sustainable competitive advantage in the contemporary business environment.

4. Discussion and conclusions

In summary, the analysis highlights the crucial importance of internal audit in business management, particularly in terms of its impact on the quality of decision-making, process optimisation and the transparency of an organisation's operations. Both theoretical considerations and the results of empirical research confirm that internal audit is an essential element of modern management systems, going beyond the traditionally understood control function and playing a significant role in shaping organisational effectiveness.

The results obtained provide positive confirmation of the research hypothesis, according to which a systematically and reliably conducted audit contributes to improving the effectiveness of business management by detecting irregularities at an early stage, supporting process optimisation, and increasing the transparency of organisational activities. The consistency of respondents' answers across all analysed areas further confirms the practical significance of auditing and its tangible impact on the functioning of enterprises.

Research findings also indicate that internal audit should be viewed not merely as a compliance control tool, but above all as a strategic instrument that supports decision-making processes and organisational development. Its advisory, analytical and monitoring functions contribute to the rationalisation of management decisions, the improvement of risk management and the continuous improvement of processes. The speed with which audit recommendations are implemented is also of particular importance, as it directly influences the improvement of the company's operational and financial performance.

From a practical perspective, it seems reasonable to formulate the following recommendations for companies:

1. The systematic implementation of audit recommendations as a prerequisite for improving process efficiency and reducing the number of irregularities.
2. Reducing the response time to audit findings, thereby minimising the risk of losses and improving operational efficiency.
3. Strengthening the independence of the audit function and raising staff awareness of its importance, which promotes a reliable assessment of risk and increases the transparency of operations.
4. Integrating audit with the organisation's strategic processes so that it acts in an advisory capacity and actively supports long-term decision-making.

It should be emphasised that the issues discussed are of particular importance in the context of growing competition, a volatile economic environment and increased demands for organisational efficiency. In this context, internal audit is becoming one of the key tools supporting the stability and development of enterprises.

At the same time, this issue requires further, in-depth research. In particular, it is appropriate to conduct analyses across various sectors of the economy, taking into account differences in the size of enterprises and the maturity of management systems. Another important direction for future research could be the assessment of the long-term impact of auditing on financial performance and its role in shaping an organisation's resilience to crises. Developing research in this area will contribute to a better understanding of the mechanisms through which auditing exerts its influence and its significance in modern business management.

References

1. Abbott, L.J., Parker, S, Peters, G.F. (2010). Serving Two Masters: The Association Between Audit Committee Internal Audit Oversight and Internal Audit Activities. *Accounting Horizons, 24*(1). https://doi.org/10.2308/acch.2010.24.1.1
2. Ampuła, D. (2014). Kontrola i audyt wewnętrzny w jednostce organizacyjnej. *Problemy Techniki Uzbrojenia, vol. 132, no. 4*.
3. Alzeban, A., Gwilliam, D. (2014). Factors Affecting the Internal Audit Effectiveness: A Survey of the Saudi Public Sector. *Journal of International Accounting, Auditing and Taxation, 23*(2). https://doi.org/10.1016/j.intaccaudtax.2014.06.003

4. Arena, M., Azzone, G. (2009). Identifying Organizational Drivers of Internal Audit Effectiveness. *International Journal of Auditing, 13*(1). https://doi.org/10.1111/j.1099-1123.2008.00392.
5. Bartosiewicz, A. (2015). Transformacja audytu wewnętrznego w Polsce – audyt zgodności do audytu efektywnościowego. Prace *Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, nr 390.* DOI: 10.15611/pn.2015.390.03
6. Bednarek, Z., Ciak, R. (2022). Efektywność audytu wewnętrznego w przedsiębiorstwach – ujęcie teoretyczno-empiryczne. *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie.*
7. Cohen, A., Sayag, G. (2010). The Effectiveness of Internal Auditing: An Empirical Examination. *Managerial Auditing Journal, 25*(4). https://doi.org/10.1108/02686901011034184
8. Committee of Sponsoring Organizations of the Treadway Commission (COSO) (2013). *Internal Control – Integrated Framework*. 2nd edition. Durham, NC: COSO.
9. Committee of Sponsoring Organizations of the Treadway Commission (2020).
10. Dasek, T. (2017). Ewolucja audytu wewnętrznego na świecie. *Studenckie Prace Prawnicze, Administratywistyczne i Ekonomiczne, no. 22*. DOI: 10.19195/1733-5779.22.3
11. D'Onza, G., Sarens, G., De Simone, S. (2015). The influence of internal audit quality on financial reporting quality. *Managerial Auditing Journal, 30(3),* 247-271. https://doi.org/10.1108/MAJ-10-2014-1109
12. Emerling, I. (2015). Rola audytu w zarządzaniu jednostką – aspekt praktyczny. *Studia Ekonomiczne w Katowicach. Współczesne Finanse, nr 240*.
13. International Professional Practices Framework (IPPF).
14. Iwanowicz, B., Borowy, T. (2019). Wskaźniki efektywności audytu wewnętrznego w sektorze bankowym. *Kwartalnik Nauk o Przedsiębiorstwie, nr 4*. Szkoła Główna Handlowa w Warszawie.
15. Lenz, R, Hahn, U. (2015). A Synthesis of Empirical Internal Audit Effectiveness Literature Pointing to New Research Opportunities. *Managerial Auditing Journal, 30*(1). https://doi.org/10.1108/MAJ-08-2014-1072
16. Moeller, R.R. (2016). *Internal Auditing: Assurance and Consulting Services*. 6th edition. Hoboken, NJ: Wiley.
17. Nowicki, P., Kafel, P. (2020). *Wybrane zagadnienia zarządzania jakością. Dokumentacja i audyt systemów zarządzania jakością.* Wydawnictwo Uniwersytetu Ekonomicznego w Krakowie.
18. Piaszczyk, A. (2013). Audyt wewnętrzny jako narzędzie zarządzania ryzykiem w organizacji. *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie, nr 902.* Kraków: Wydawnictwo UEK.
19. Pickett, K.H.S. (2010). *The Internal Auditing Handbook*. 3rd edition. Chichester: John Wiley & Sons.

20. Przybylska, J., Kańduła, S., Bogucka, I. (eds.). (2024). *Audyt wewnętrzny narzędziem ułatwiającym zarządzanie organizacją.* Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu.
21. Sarens, G., De Beelde, I. (2006). 'Internal auditors' perception about their role in risk management. *Managerial Auditing Journal, 21*(1). https://doi.org/10.1108/02686900610634766
22. Sawyer, L.B., Dittehofer, M.A., Scheiner, J.H., (2005). *Sawyer's Internal Auditing. The Practice of Modern Internal Auditing.* Institute of Internal Auditors.
23. Sawyer, L.B., Dittenhofer, M.A., Scheiner, J.H. (2005). *Sawyer's Internal Auditing*. 5th edition. Altamonte Springs, FL: The Institute of Internal Auditors.
24. Skoczylas-Tworek, J. (2022). Rola audytu w ograniczaniu ryzyka i nadużyć. *Management and Business Administration*.
25. Szydłowski, C. (2019). Rola audytu wewnętrznego w ocenie wydatków samorządów miejskich. *Problemy Ekonomiki i Finansów, nr 2.* Szkoła Główna Gospodarstwa Wiejskiego w Warszawie.
26. Tatoj, M. (2017). *Polityka w zakresie audytu wewnętrznego jednostek sektora polskich finansów publicznych a wspomaganie zarządzania w kształtowaniu wyników jednostek*. Uniwersytet Ekonomiczny w Kielcach.
27. Tatoj, D. (2017). *Audyt wewnętrzny jako element ładu korporacyjnego*. Warszawa: Difin.
28. The Institute of Internal Auditors (IIA) (2017). *International Professional Practices Framework (IPPF)*. Altamonte Springs, FL: The Institute of Internal Auditors.
29. The Institute of Internal Auditors (IIA) (2024). *Globalne Standardy Audytu Wewnętrznego*.
30. Ucieszyńska, M. (2017). Skuteczność i efektywność audytu wewnętrznego w jednostkach sektora finansów publicznych. *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 471.*
31. Ustawa z dnia 29 listopada 1998 r. o finansach publicznych, t.j. Dz.U. z 1998, nr 155, poz. 1014.
32. Ustawa z dnia 29 listopada 1998r. o finansach publicznych, t.j. Dz.U. z 1998, nr 155, poz. 1014, uchylona.
33. Winiarska, E. Audyt wewnętrzny 2004-2014 – kierunki rozwoju i wyzwania. *Finanse, Rynki Finansowe, Ubezpieczenia, nr 71*. Szczecin: Wydawnictwo Naukowe Uniwersytetu Szczecińskiego.
34. Wojtysiak-Kotlarski, M. (2019). Audyt wewnętrzny a proces zarządzania ryzykiem. *Kwartalnik Nauk o Przedsiębiorstwie, nr 3*. Szkoła Główna Handlowa w Warszawie.