



Experiences of Selected Public Finance Sector Entities Gained on Internal Audit Functioning in Poland – Research Findings

Jolanta Maria Ciak^{1*}

¹Faculty of Finance and Accounting, Toruń School of Banking, Poland.

Author's contribution

The sole author designed, analyzed and interpreted and prepared the manuscript.

Article Information

DOI: 10.9734/JSRR/2016/25346

Editor(s):

- (1) Nidal Rashid Sabri, Ex. Dean of College of Economics (2005-2011), Birzeit University, Palestine.
(2) Luigi Rodino, Professor of Mathematical Analysis, Dipartimento di Matematica, Università di Torino, Italy.

Reviewers:

- (1) Saunah Binti Zainon, Universiti Teknologi Mara (Uitm), Segamat, Johor, Malaysia.
(2) Imam Mukhlis, State University of Malang, Indonesia.
(3) Sergey A. Surkov, International Institute of Management LINK Zukovsky, Moscow, Russia.
(4) Anonymous, Siam University, Thailand.

Complete Peer review History: <http://sciencedomain.org/review-history/14431>

Original Research Article

Received 28th February 2016
Accepted 16th April 2016
Published 3rd May 2016

ABSTRACT

The aim of this paper is general characteristics of internal audit as an instrument for supporting management and presentation of the results of research conducted in selected public finance sector entities in Poland. It is a pilot phase. The main idea behind this study is to present the experiences of the public finance sector entities in relation to internal audit implementation. The research was conducted with the use of the method of the primary literature reviewing and a research survey in the period of time from May to September 2015.

The results of the conducted research indicate that the organization and operating of internal audit in most cases conformed with the relevant law, and the measures adopted enabled auditors to act independently. The analysed entities were and still are interested in internal auditing. In most of the entities their financial, operating and information activities - also important for the entities - were audited. Although most of the analysed entities indicated significant advantages of internal auditing, some of them drew attention to major flaws, which influenced the quality of auditing.

Keywords: Internal audit; public sector; internal control; audit plan; plan and timetable of internal auditors' work.

*Corresponding author: E-mail: jociak4@gmail.com;

1. AN INTRODUCTION TO THE SUBJECT

The primary literature indicates that, unlike a classic internal control, internal audit is oriented towards preventing risks of various kinds or their minimising [1]. It does not limit itself to comparing the actual state with the desired state, but it is obliged to recommend the measures aimed at improving the functioning of the examined activity or system.

In the public finance sector in Poland, the obligation to conduct internal audit was introduced by means of the Act of 27th July, 2001 amending the Act of 26th November, 1998 on Public Finance. The concept of audit was changed a number of times, and the existing definition was included in Article 272.1 of the Act of 27th August, 2009 on Public Finance. According to the article "*Internal audit is an independent and objective activity whose aim is to help the entity manager realise goals and objectives through systematic evaluation of administrative control and advisory activities*" [2]. This definition changes the idea of internal audit from the purely financial and accounting aspect (which the earlier definition of internal audit based on [3]¹ and concerns all areas of activity of a given entity, thereby focusing on realisation of the purposes of the whole entity.

The presented definition implies that internal audit should be an independent activity, that is one within which no circumstances affecting impartial performance of duties by an internal auditor can be found. For the above reason, in Article 282 the legislator specified a number of tasks for the entity manager aiming at providing an internal auditor with appropriate working conditions [4]. On the other hand, the independence of an auditor is connected with his specific subordination and the employment relationship protection as well [4]. According to the results of scientific research conducted so far, public authorities should offer employees of

¹In the Act of 30th June, 2005 on Public Finance, the concept of internal audit was included in Article 48. According to the Article, internal audit was defined as: "[...] 1) an independent examination of management and control systems in an entity, including the financial control procedures [...], in the result of which the entity manager receives an objective and independent evaluation of adequacy, effectiveness and efficiency of those systems; 2) advisory activities including submitting applications aiming at improving the functioning of an entity. The evaluation of adequacy, effectiveness and efficiency itself related to among others the reliability of financial statement and of the report on the implementation of the budget or compliance of conducted activity with the relevant law and internal procedures of a given entity.

audit departments necessary freedom to complete audit tasks correctly [5].

Internal audit needs to be an objective activity, which means impartiality of intellectual attitude, which allows an auditor to perform his tasks believing in the effects of the work without the need to comply with other people's opinions. Advisory activities, as the final effect of performing the audit task, are of equal importance. Their purpose is to improve the functioning of an entity. It is worth noting that an internal auditor's recommendations or opinions presented to the entity manager within advisory activities are not binding.

The definition of internal audit that exists in Poland now manifests similarity to the definition formulated by the Institute of Internal Auditors (IIA), in accordance with which internal audit is an objective and independent activity in the performance of assurance and advisory tasks, conducted in order to bring added value to an entity and to improve its functioning [6,7]. And also "internal audit supports an organisation in the accomplishment of its objectives through systematic and methodological approach to the evaluation and the improvement of the efficiency of risk management processes, of control and of the management of an organisation" [8].

An internal auditor is to provide the management of an entity with information which will prevent materialisation of risks an entity can be exposed to. Moreover, internal audit is supposed to present system improvements which will enhance the effectiveness and efficiency of a given entity activity. Internal audit becomes an instrument of modern management in the public sector [9] which by examining and evaluating the activity of entities in this sector should support them in achieving goals [10]. Owing to this, internal audit has an influence on the improvement of the effectiveness and efficiency of management processes; therefore, the sphere of management becomes an area for audit [11,12].

In the primary literature statements that internal audit equates internal control can be found. In practice both concepts differ considerably. Internal control aims at reasonable assurance that a given entity will achieve objectives concerning compliance with applicable legislation and regulations a given entity is subject to, effectiveness and efficiency of economic operations and the veracity of financial statements [9]. Internal control is a tool for

discovering errors and irregularities in specific situations with clarifying responsibility, whereas internal audit focuses on deficiencies of systems and correcting them [13]. According to H. Szymańska, internal audit performs more extensive functions than internal control, it also monitors its mechanisms [14]. M. Karniewska-Mazur states however that “internal audit supports the internal control system through an independent view on the functioning, adequacy and efficiency of control, that is the evaluation of the existence and operating of the internal control system” [15].

It is frequently emphasised that internal audit is to control and evaluate the efficiency of risk management by means of regular reviewing of compliance with risk management rules to be followed by a given entity. Additionally, internal audit should concentrate its efforts on monitoring and evaluating administrative control systems as well as organisational governance existing in a given entity [16]. Within internal audit a review and evaluation of the adequacy, effectiveness and efficiency of administrative control systems should take place. When the mechanisms of administrative control are examined, proposals for improvements should be formulated [17].

The main aim of the paper is characteristics of internal audit as an instrument to streamline management and presentation of the results of the research pilot phase conducted in selected public finance sector units in Poland. The main idea behind this study is to present the experiences of the public finance sector entities in relation to internal audit implementation.²

2. RESEARCH METHODOLOGY

For the implementation of the objectives, the primary literature had been revised and a research survey had been prepared. The research, which was a pilot phase, was conducted in selected units of the public finance sector, namely in Voivodship Offices, Marshal's Offices and the local government units of two voivodships: Kuyavian-Pomeranian Voivodship and Pomeranian Voivodship. The research on the other voivodships will be conducted in the years 2016-2017.

²The paper was written on the basis of research financed by funds for statutory activities of Toruń School of Banking under Research Grant in 2015.

In order to estimate the functioning of internal audit, the problems of its implementation and the benefits of the use of internal audit, the prepared research questionnaire for selected units was posted (by registered letters). The questionnaire was sent to 250 entities, 173 completed questionnaires were received, which means that the returnability was 69%.

The research questionnaire consisted of two parts. The first part included general data concerning the examined entity, among others the number of employees, total revenue / income in 2014 and the official position of a respondent. The other part of the questionnaire concerned the process of implementation, the work and way of recording and the benefits of internal audit. The questions in the questionnaire were of a mixed nature. A part of them were “yes”/“no” questions, in some cases a respondent was asked to select one or a few options or he or she could include his or her own comments and observations.

Taking into account the first part of the questionnaire, all the examined units confirmed the activity they conducted within the public administration. Simultaneously, they pointed to their varied sizes in terms of both the number of employees and revenue / income.

Among the respondents, unit clerks dominated (33.6%), internal auditors (20.8%), treasurers (17.3%) and other people (they were inspectors, heads of departments or head specialists) – 11.6%. In 9.8% of cases the respondents were not identified.

3. THE ACT ON PUBLIC FINANCE AND INTERNAL AUDIT

The issues of internal audit in Poland are subject to the Act on Public Finance (*the Act*, 2009). The area is covered by Section IV, “Internal audit and the coordination of internal audit in public finance sector units” (Articles 272-296). The Act on Public Finance regulates the subjective scope of units obliged to conduct internal audit. The amount of public funds allocated to financing of this obligation, i.e. PLN 40 million, is also indicated.

Article 274.1 lists the entities in which internal audit is conducted, and therefore they are indicated by the legislator as those obliged to conduct internal audit within their structures regardless of the size of their budget. Article

274.2 concerns the entities which, after exceeding the amount in the financial plan on the side of revenue, income, expenses (costs) and outgoings, are obliged to conduct internal audit. Those requirements concern local government units as well (Article 274.3). Simultaneously, the legislator allows a manager of a unit to decide to conduct internal audit even when the given unit does not meet the aforementioned requirements (Article 274.4). As indicated in the primary literature, the provision is an incentive that increases the power of a manager to decide to carry out internal audit. It can be presumed that the point is to use internal audit by the biggest number of entities [3].

Taking into account the results of the questionnaire, among the examined units, only 107/173 (62%) of them conducted internal audit. The remaining units have not done that so far, and 7 of those units stated that they were planning to do it in the nearest future. The absence of internal audit resulted mainly from too low a level of planned public revenue in their budget indicated in the Act. At the same time, among the units that did not conduct internal control, the procedures of administrative control were implemented.

Among the examined entities, most of them indicated the legal obligation (80.4%) as the base and reason for implementing internal audit, 15.1% of the examined units indicated both the legal obligation and the intention of improving quality, ISO standards implementation or protection against risk.

Answering the question concerning problems with internal audit implementation or their absence, 95.4% of the examined units answered "no" in the case of the absence of problems and 4.6% answered "yes". The problems were most often the necessity to hire an internal auditor (a few auditors), which increased the cost of functioning of a given entity, imposition of legal obligation or incurring additional financial costs related to the implementation and maintenance of the ISO 9001 Quality Management Certification.

4. THE OBJECTIVES AND KINDS OF INTERNAL AUDIT

In accordance with the Internal Audit Manual in public administration internal audit aims at analysing risk and analysing internal control environment so that audit programme based on

evaluation can be established. It also aims at preparing and submitting reports on arrangements together with comments and conclusions concerning improvements, and at expressing an opinion on the effectiveness of mechanisms of control in a given system. It is also important to deliver, on the basis of the evaluation of internal control, reasonable assurance that an entity functions properly [18,15].

The primary literature lists different kinds of audit, but its three kinds are indicated most often, namely financial audit, operational audit and information technology audit [14]. The first one consists in examining the reliability of the financial statement and the report on the implementation of the budget by means of verification of respecting accounting principles, the compliance of records in the accounting ledgers with accounting documents, etc. [19]. Therefore, within financial audit statements are examined with regard to their credibility in relation to the standards of auditing. The evaluation usually concerns completeness, compliance with the law, with standards and with politicians, and its correctness. The role of an auditor comes down to evaluating the content of statements with regard to accuracy and consistency. Simultaneously, regularity of transactions and effectiveness, economy and efficiency of activities are examined. An auditor's opinion, i.e. letter of facts, constitutes the most important part of the audit report [9,20,21,22].

Operational audit concerns the examination of credibility, effectiveness and efficiency of systems functioning in an entity, including administrative control system. Evaluation concerns achievements of intended results in relation to incurred costs, also management effectiveness, and therefore evaluating how the management of a given unity plan their activity, control implementation of plans and manage risk. Recommendations and proposals for improvement constitute the most crucial part of the audit report [9,21].

Information technology audit is another kind of internal audit. It is conducted in order to specify whether the current protection of IT systems, processes, procedures of information security management system comply with the applicable legal provisions, information security requirements, expectations and whether they are implemented and maintained correctly [9].

The examined units of the public finance sector indicated that their financial activities, operational activities and information technology activities were most often audited (70%). Some of the units (12.2%) indicated only financial activities, or selectively financial and operational activities (6.5%), financial and information technology activities (8.4%) or operational and information technology activities (2.8%).

Some of them indicted other areas that were audited as well, for example EU programmes, public procurement, the functioning of administrative control system, or evaluation of economy (efficiency audit).

Taking into consideration the importance of audited areas, the respondents indicated all of the three activities (29%) and the financial activities – financial audit (32.7%) as the most important ones. Asked about the effects of the implementation and use of the procedures and results of internal audit, and particularly about the improvement of effectiveness and efficiency of management, the examined entities replied in the affirmative (92.5%).

5. DISCUSSION AND THE RESULTS OF THE RESEARCH

It can be assumed that since the introduction of internal audit, through its organisational placement and specific methods of operation, it has become a particular part of the system of supervision over the financial economy of the public finance sector including local government units. Therefore, the managers of those units should realise that a strong position of audit in the system of supervision of their entity is of significance for controlling its activity and the aims and means applied in operating [23]. The role of internal audit is also to enhance appropriate and efficient management of public funding [10].

Among the documents basing on which internal audit can be conducted the following are indicated:

- audit book (with the description of procedures)
- plan and timetable of internal auditors' work
- code of good practice
- an auditor's code of ethics

The examined entities indicated plan and timetable of an internal auditor's work in the first place (28.9%), recommendations of a unit's manager concerning audit or administrative control (14%), or the audit book (10.1%). At the same time, many of the examined units do not base on only one of the aforementioned documents. Some of them benefit from the book of audit, plan of audit or code of good practice (28%).

In accordance with Article 275 of the Public Finance Act, internal audit can be conducted by:

- an internal auditor employed in an entity
- a service provider not employed in an entity

The primary literature indicates that financial considerations often decide which option is chosen. When hiring an external service provider for conducting internal audit, it should be taken into account that the knowledge of the functioning of a unit held by an employee of a given entity is considerably bigger than that of an external service provider whose task is to carry out audit within a certain time. Scientific research conducted in this area indicate certain differences in both auditors' work efficiency [24]. Moreover, internal audit is supposed to be a continuous, not interim, process. In practice, the absence of continuity can occur while using services of an internal provider [3,25]. Most of the examined entities used services of an external auditor (service provider) (39.3%) or the manager of audit department (24.3%).

Internal audit is conducted on the basis on the annual audit plan. Under particularly justified circumstances, internal audit can be carried out outside the audit plan (Articles 283.1 and 2 of the Act on *Public Finance* 2009). Experience shows that it is not uncommon to conduct internal audit according to the audit plan, which is updated with additional elements resulting from current needs of a given unit. The units that took part in the research indicated that audit work usually went according to the audit plan (44.9%) or the plan updated with additional elements resulting from current needs of a unit (38.3%). 7.5% of respondents chose both options. There were also other answers pointing to other documents like the Regulations for Internal Audit, Internal Audit Standards or the Regulation of the Minister of Finance on conducting and documenting audit.

In implementing internal audit, it is good practice to hold meetings of managers of units and departments in which audits were conducted in a given financial year so that they can discuss audit tasks and procedures. Most of the examined units do not hold such meetings (50.5%). 45.8% of the entities that hold them indicated that during the meetings audit results from the previous year and a plan for the current financial year are discussed.

Conducting audit requires informing employees of given departments where it will be carried out. A vast majority of the examined units (78.5%) confirmed that they inform their employees about this fact in advance.

It should be emphasised that each time an auditor commences audit, he informs about the aim and scope of a given audit task (93.5%). At the same time, the examined entities indicated that, more or less proportionally, both the implementing and conducting audit did not constitute (50.5%) and constituted (48.6%) strain on the employees. What is important, in practice employees have the possibility to bring forward their suggestions in order to improve audit procedures and work (96.2%).

In accordance with the definition of internal audit, it should support a unit manager in implementation of objectives and tasks. Given the foregoing, the abovementioned entities in most cases (95.5) indicated at least a unit manager as the one using the received results of internal audit. A unit manager himself was indicated by 31.8%; a manager and a treasurer were indicated by 27.2% of the examined; a manager, a chief accountant and a treasurer were indicated by 5%, and a unit manager, a treasurer and an internal audit department worker by 11.3%.

Internal audit and its results included in an audit report should bring added value to a given entity. An audit report provides a cumulative assessment of the audited area. It should include all the facts constituting evidence of possible weaknesses of the system and any related risk. The conclusions in this report should directly translate into increase of management efficiency in a given organisation [26]. Most of the surveyed entities considered the information included in an audit report as quite useful (56.2%), 21.5% as useful, and only 14.9% as highly useful. Only a small percentage of the examined (0.9%) do not use the information.

The abovementioned information on the use of an auditor's conclusions and suggestions by at least the managers of the entities is confirmed by the answers to another question. 96.3% of the surveyed units stated without ambiguity that the audit results improved the functioning of audited departments. Introduction of new solutions, improvement of already existing ones and elimination of irregularities or increase of operations efficiency were indicated. It was also pointed out that internal audit allows eliminating the weaknesses of administrative control in the functioning of departments and individual organisations, and it also presents proposals for the improvement of this control in order not to let any risk in a given area materialise. The implementation of recommendations of an internal auditor improves the efficiency of their activities and of the conduction of activities verifying the implementation by an auditor, it also indicates the correctness of his observations. Focusing on aims and tasks, indicating risks, comprehensive description of examined internal procedures, which allows conducting the analysis and evaluation of their compliance, efficiency and relevance, as well as drawing attention to errors caused by routine were also emphasised. Another interesting finding indicated the fact that unit managers (organisational unit managers) did not have any knowledge of other solutions that could be used in their work, therefore conducted audit broadened their horizons and indicated new solutions.

Among negative answers in this scope the following could be found: Treating audit as a necessary evil, the fact that recommendations do not actually affect the quality of work or savings, auditors not understanding unit management expectations, their inability to work out a relevant system of bureaucracy, and a low quality of conducted audit.

Taking into account an overall evaluation of internal audit, 88% of the surveyed entities considered it useful. Only 4.6% did not express their opinion on it, a similar percentage considered it useless in their organisations. Most of the respondents (77.6%) did not express any observations or suggestions in relations to the functioning of the internal audit department in their entity. Other respondents indicated the fact that the management does not know how to use the information obtained from internal audit. In order for audit to operate successfully, an auditor should be independent (be guaranteed independence), legal measures imposing the

existence of an audit department (separating it from a control unit and internal control) are necessary. The results of scientific research indicate that independence of internal audit (an internal auditor) constitutes the basis for its effectiveness [27]. The respondents pointed out that it is also crucial to protect against dismissal of an auditor who, pressed by a unit manager, refuses to falsify the real situation in an audited entity. It was also indicated that it is unfavourable to insist on auditing all processes (areas) regardless of their meaning and risk, which in the face of limited resources of the audit department extends the time of audit and increases the frequency of auditing of most crucial areas.

6. CONCLUSIONS AND RECOMMENDATIONS

Internal audit is defined as an objective and independent activity whose aim is to support a manager of a given entity in the implementation of objectives and tasks. An internal auditor should provide management of a given unit with information which will prevent materialisation of risks a unit is put at. He or she should also present improvements that will contribute to improving the effectiveness of a unit's activities. Developing appropriate procedures of conducting audit allows eliminating irregularities in a given entity.

As it is indicated in the primary literature, internal auditing constitutes an instrument of inspecting and evaluating the activity of entities operating in the public finance sector and in the economic sphere. Its aim is to support both public and private organisations in achieving indicated goals, which in turn is supposed to have a positive influence on the efficiency of management processes. Through systematic and disciplined approach to the evaluation of management processes and of financial and operational activity of an organisation, it should bring added value.

The main idea behind this study was to present the experiences of the public finance sector entities in relation to internal audit implementation.

In the light of the conducted research and analyses, it can be stated that the examined units are interested in internal audit. In most of

them their financial, operating and information activities were audited and those activities are important as well. Most of them are audited by an external auditor (a service provider), which results from a unit's savings (reduced expenditure on supporting the internal audit department). Most of the units considered the information included in an audit report highly useful.

A unit manager and treasurer are the ones who benefit from such reports most often. The results achieved after changes are introduced in an entity improve its functioning, eliminate irregularities and increase the efficiency of its activity.

The respondents also indicated in some cases low efficiency and effectiveness of audit. Not always was management able to use the information obtained from audit, an auditor's independence was replaced with subservience to the control unit manager; moreover, too much pressure is put on auditing all processes, which extends the time of audit and increases the frequency of auditing of most crucial areas characterised by high risk.

The author of the article thinks that the issue should become the subject of in-depth research on the future of internal audit and its improvement or enhancement, because, as experience shows, current legislation does not solve numerous problems in this area.

COMPETING INTERESTS

Author has declared that no competing interests exist.

REFERENCES

1. Coetzee P, Lubbe D. The use of risk management principles in planning and internal audit engagement. *International Journal of Auditing*. 2014;18(2):115-125.
2. Act of 27th August, 2009 on Public Finance, Dz. U. 2009, nr 157, poz. 1240; 2009.
3. Bartoszewicz A, Kołosowska B. Audyt wewnętrzny oraz koordynacja audytu wewnętrznego w jednostkach sektora finansów publicznych. In: Smoleń P, editor. *Ustawa o finansach publicznych*.

- Komentarz. 2nd ed. Warszawa: CH Beck; 2014.
4. Gołębiowski G. Zmiany w audycie wewnętrznym w sektorze publicznym. In: Ruch Prawniczy, Ekonomiczny i Socjologiczny, LXXIII. 2011;3:55-57. (Polish).
 5. Onoja EE, Alanya MA, Friday A. An assessment of internal control audit on the efficiency of public sector in Kogi State Nigeria. *Mediterranean Journal of Social Sciences*. MCSER Publishing, Rome-Italy. 2013;4(11):717.
 6. Chojna-Duch E. Audyt wewnętrzny w sektorze finansów publicznych – aktualna problematyka. In: *Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse. Rynki finansowe. Ubezpieczenia*, 2012;718:53:337. (Polish).
 7. D'Onza G, Selim GM, Melville R, Allegrini M. A study on internal auditor perceptions of the function ability to add value. *International Journal of Auditing*. 2015;19(3):182-194.
 8. Standards of the Professional Practice of Internal Auditing. The Institute of Internal Auditors, Altamonte Springs; 2001.
 9. Waściński T, Sławińska J. Audyt wewnętrzny wspomagający zarządzanie sektorem publicznym – główne problemy i propozycje usprawnień. In: *Zeszyty Naukowe Uniwersytetu Przyrodniczo-Humanistycznego w Siedlcach. Seria Administracja i Zarządzanie*. 2013;97:58-62. (Polish).
 10. Moraru M, Dumitru F. The role of internal audit within public entities. In: *Annale, Seria Stinte Economice*. Timisoara. 2012;XVIII:273-277.
 11. Kiziukiewicz T, Sawicki K. Audyt systemu kontroli zarządczej. In: Kiziukiewicz T, editor. *Zasady audytu wewnętrznego w sektorze finansów publicznych*. Warszawa: Difin; 2012. (Polish).
 12. Baharud-din Z, Shokiyah A, Serjana IM. Factors that contribute to the effectiveness of internal audit in public sector. *International Proceedings of Economics Development & Research*. 2013;70:126-132.
 13. Tyrańska M. Audyt wewnętrzny, jako narzędzie oceny działalności przedsiębiorstw. In: Piwoni-Krzeszowska E, Malkus T, editors. *Współczesne problemy zarządzania organizacjami*. Kraków: Mfiles.pl; 2014. (Polish).
 14. Szymańska H. Ogólne zagadnienia audytu wewnętrznego. In: Kiziukiewicz T, editor. *Audyt wewnętrzny w jednostkach sektora finansów publicznych*. Warszawa: Difin Sp. z o.o.; 2009. (Polish).
 15. Karniewska-Mazur M. Jakże funkcje pełni kontrola wewnętrzna i audyt wewnętrzny. In: *Gazeta Prawna*. 2008;167:14. (Polish).
 16. Babuśka EW. Rola kontroli zarządczej i audytu wewnętrznego w zapewnieniu bezpiecznego systemu finansowego jednostek samorządowych. In: *Zeszyty Naukowe PTE*. Kraków: 2012;13:221. Polish.
 17. Lisiecka K. Audyt wewnętrzny instrumentem wspierającym zarządzanie organizacją w sektorze publicznym. In: *Studia Ekonomiczne Uniwersytetu Ekonomicznego w Katowicach, Governance - Korporacje, instytucje publiczne, sieci*. Katowice: 2013;141:51-61. (Polish).
 18. Podręcznik audytu wewnętrznego w administracji publicznej. Warszawa: Ministerstwo Finansów; 2003. (Polish).
 19. Herdan A. Przesłanki i warunki wdrożenia audytu wewnętrznego w sektorze finansów publicznych. In: *Zeszyty Naukowe Wyższej Szkoły Ekonomicznej w Bochni*. 2005;3:28. (Polish).
 20. Szymańska H. Ogólne zagadnienia audytu wewnętrznego. In: Kiziukiewicz T, editor. *Audyt wewnętrzny w jednostkach sektora finansów publicznych*. Warszawa: Difin Sp. z o.o.; 2012. (Polish).
 21. Czerwiński K. *Audyt wewnętrzny*. Warszawa: Info Audit; 2005. (Polish).
 22. Kendler K, Stasik M. *Audyt wewnętrzny w praktyce. Audyt operacyjny i finansowy*. Łódź: Polska Akademia Rachunkowości SA; 2005. (Polish).
 23. Sołtyk P. Audyt wewnętrzny w samorządach. In: *Wspólnota.org.pl, Gospodarka i Finanse*. 2008;37:1-2. (Polish).
 24. Awuah PK. Factors determining external auditors reliance on internal audit work in the Ghanaian public sector. In: *International Journal of Marketing, Financial Services & Management Research*. 2015;4(11):42-53.

25. Smith G. Enron's lesson: Rebuild internal auditing now!, the canaudit perspective, February (on Line) Accesible in Wiley Inter Science; 2002.
Available:<http://www.interscience.wiley.com>
(Accessed 8 February 2016)
26. Łagodzki P. Audyt wewnętrzny. Wybrane zagadnienia. In: Zeszyty Naukowe Uniwersytetu Szczecińskiego. 625. Finanse, Rynki finansowe, Ubezpieczenia. 2011;32:387-395. (Polish).
27. Drogalas G, Karagiorgos T, Arompatizis K. Factors associated with internal audit effectiveness: Evidence from Greece. In: Journal of Accounting and Taxation. 2015;7(7):113-122.

© 2016 Ciak; This is an Open Access article distributed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0>), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Peer-review history:
The peer review history for this paper can be accessed here:
<http://sciencedomain.org/review-history/14431>