

# INTERNAL AUDIT AS A TOOL TO FACILITATE ORGANIZATIONAL MANAGEMENT

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## Summary

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In Poland, internal audit in the public finance sector has been formally functioning since 2002. In the world, internal audit has been used since the middle of the 20th century. Despite more than two decades of internal audit in Poland, all the time organizations face interpretation problems in this area. The changing role of internal audit – moving away from focusing only on the financial area of the organization along with the orientation of auditors' activities to the assessment of internal control systems, risk management and organizational governance – as well as the dynamic environment of the organization, mean that knowledge of internal audit must be constantly deepened.

The purpose of the considerations contained in the monograph is, on the one hand, to summarize the achievements of internal auditing to date, and on the other, to present selected problems and challenges facing internal auditors today. The hypothesis of the work is to assume that the role of internal audit in Poland has been changing over the past two decades. Despite the unchanging purpose of the main activities of internal auditors, which is to evaluate the control systems, risk management and organizational governance operating in the organization, the subject matter of audit has changed. Internal audit activities carried out in all areas and processes of the organization, and not only in the financial area. The monograph consists of six chapters. Internal audit, which measures itself against complex business processes and complex technology. Instead of retrospective error finding, it focuses on an anticipatory role to time the error, building in an early warning system.

**Keywords:** internal audit, audit, organizational management, audit evidence, ethics, internal audit standards, COSO, internal control.