

Internal auditing, including effective auditing, as a good tool for the correct management of the public finance sector and of the enhancing of its effectiveness

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Aim: The aim of the study is to present internal auditing, including effective auditing, as a good tool for management in units of the public finance sector, supporting its functioning and the correct use of public funds.

Methodology / research approach: Achieving the pursued goal was possible thanks to the analysis of selected national and international subject literature items in the area of internal auditing and effective auditing and the results of audit research conducted in Poland.

Results and recommendations: The article confirms the importance of internal auditing and effective auditing for the management of units of the public finance sector. The results of research conducted in many countries confirm that the aforementioned audits let reveal losses and frauds; they demonstrate how the public administration may function better and cost less; they play an important role in democratic management systems of public sector; they are helpful in evaluating how unit managers perform their duties and complete their tasks; they let scan the consistency of the government and self-government programs; they are also helpful in evaluating public projects and services, identifying problems and shortcomings, and in formulating recommendations.

Originality / value: It is one of the few articles published in Polish subject literature in the examined field. The article partly fills the research gap in the area of effective auditing in particular. The presented theoretical arguments should become the contribution for further research in the post-pandemic period, in particular with



the consideration of qualities characteristic for that time for the activities connected with the functioning of the public finance sector and effective use of public funds.

Keywords: internal auditing, effective auditing, public finance sector units, effectiveness, efficiency, new public management.

