

Internal audit, including performance audit, as a tool for proper management of the public finance sector and increasing its operational effectiveness

ASSOCIATE PROFESSOR JOLANTA MARIA CIAK, PHD, DSc

ORCID: [0000-0003-4864-4692](https://orcid.org/0000-0003-4864-4692)

WSB Merito University in Toruń

Institute of Economics and Finance

e-mail: jolanta.ciak@merito.torun.pl

Abstract

Objective: The aim of this study is to present internal audit, including performance audit, as an effective management tool in public finance sector entities, supporting their operations and ensuring the proper use of public financial resources.

Research methodology/approach: The study's objective was achieved through an analysis of selected national and international literature on internal audit and performance audit, as well as an examination of audit research conducted in Poland.

Findings and recommendations: The article confirms the importance of internal audit and performance audit in managing public finance sector entities. Research conducted in multiple countries confirms that these audits identify losses and fraud, demonstrate how public administration can operate more efficiently and at lower costs, and play a crucial role in democratic public sector governance. They also support the accountability of entity managers for their assigned responsibilities and tasks, provide insight into the coherence of government and local government programmes, and assist in evaluating public projects and services. Additionally, they help identify problems and deficiencies and formulate recommendations.

Original contribution/value: This is one of the few articles in Polish literature that explores this topic. It partially fills a research gap, particularly regarding



performance audit. The theoretical considerations presented in this study should serve as a starting point for further research, particularly in the post-pandemic period, taking into account the specific challenges of this time for the effective functioning of the public finance sector and the efficient use of public resources.

Keywords: internal audit, performance audit, public finance sector entities, efficiency, effectiveness, New Public Management

Introduction

As a result of ongoing changes both globally and in Poland, there is a growing interest in internal audit. This interest stems not only from changes in legal regulations but also from recommendations concerning corporate governance. As highlighted in the literature, no internal control system can fully ensure the smooth functioning of either public or private sector organisations (Ciak, 2016a, p. 109).

Internal audit is an independent and objective activity aimed at adding value and improving operational efficiency. Its role involves the systematic and structured assessment of risk management processes, control mechanisms, and organisational governance. The ultimate outcome should be the enhancement of these processes (Ciak, Voss, 2017, p. 235). This is particularly relevant in the context of dynamic economic development and socio-economic changes occurring in Poland and globally, where one of the key expectations for the public sector is the efficient management of public funds and the effective and efficient execution of public tasks (Ciak, Bednarek, 2021, p. 16).

The evolution of internal audit has varied across countries, adapting to changes within organisations and their external environments. Initially, internal audit was established as a function focused on performing reliability tests on accounting records. This examination served as an extension of financial auditing (Pickett, 2005, p. 4). It is worth noting that internal auditors initially concentrated solely on verifying compliance with accounting principles. However, over time, the scope of their work expanded (Bednarek, 2010, p. 10). Gradually, the range of tests performed also broadened, covering not only financial information but also non-financial information (Reeve, 1986, pp. 1-8). When the audit function was separated from the accounting department, internal audit units were established to oversee non-financial systems at lower levels of management (Brink, 1958). Consequently, the need arose to create the position of Chief Internal Auditor (CIA), which undoubtedly elevated the status of this function within organisations (Bednarek, 2010, p. 10; Ciak, 2016b).

The objective of this study is to present internal audit, including performance audit, as an effective management tool within public finance sector entities, ensuring their

proper functioning and the appropriate use of public financial resources. Additionally, based on research conducted on performance auditing in Poland, this study aims to highlight the benefits of implementing such audits.

1. The essence, significance, and origins of internal audit

As indicated in the literature, the origins of auditing date back to Mesopotamia, where the earliest documents confirm that auditors of the time conducted verification procedures (Winiarska, 2005, p. 11). However, Mesopotamia was not the only ancient civilisation to employ known auditing procedures. According to historical research (Bednarek, 2009, p. 10), historians believe that as early as 4000 BCE, formal accounting systems were established by organised entrepreneurs and authorities in the Middle East in response to concerns about proper revenue and expenditure accounting, as well as tax collection. Similar solutions emerged during the reign of the Zhao dynasty in China (1122–256 BCE). Traces of auditing can also be found in the public finance systems of other ancient civilisations, such as Babylonia, Greece, the Roman Empire, and the city-states of Italy, where detailed verification and counter-verification systems were created. Authorities in these regions feared both incompetent officials – prone to making accounting errors – and corrupt ones – willing to commit fraud when given the opportunity. Even the Bible (covering the period between approximately 1800 BCE and 95 CE) straightforwardly explains the rational basis for establishing control: *if employees have an opportunity to steal, they may take advantage of it*. Furthermore, the Bible includes examples of internal control mechanisms, such as the risks associated with dual custody of assets, the need for competent and honest employees, restricted access, and the division of duties. From a historical perspective, the emergence of double-entry bookkeeping around 1494 CE can be directly linked to the critical need for control. In European history, infamous financial frauds — such as the tulip mania of 1634 in the Netherlands — became a justification for imposing greater oversight over managers (Bednarek, 2009, p. 10).

It is worth emphasising that the modern development of auditing led to the establishment of the Institute of Internal Auditors (IIA) in the United States in 1941 (IIA, 2024). Auditing involves objective and independent activities aimed at supporting the head of an entity in achieving its goals and objectives through managerial control and advisory services (Public Finance Act, 2009). The scope of auditing has significantly expanded over time, and auditors, who are employees of a given entity, conduct independent examinations and assessments of various operational areas, including accounting processes, quality assurance, and production processes (Meller, 2011, p. 25). According to the standards developed by the Institute of Internal Auditors (IIA), auditing is defined as an independent and objective activity designed to add

value and improve the operational performance of an entity. R. Meller emphasises that auditing involves the systematic and structured assessment of risk management, control, and governance processes, which contribute to their improvement. It helps an entity achieve its set objectives, provides information on the effectiveness of processes, and serves an advisory function (Meller, 2011, p. 25). Other authors argue that internal audit activities focus on analysing and assessing the efficiency and effectiveness of other control mechanisms established by the head of an entity to ensure proper management, minimise operational costs, and achieve the best possible performance outcomes (Ciak, Voss, 2017, p. 237; Reichborn-Kjennerud, 2015). In Poland, the obligation to conduct internal audits in public finance sector entities stems directly from the provisions of the Public Finance Act, particularly Article 274, which specifies the entities required to carry out audits (Public Finance Act, 2009, Art. 274.1). It also applies to entities that, upon exceeding a specific threshold of revenue, expenditure, income, or disbursement, are obligated to conduct such an audit. In the first case, these entities include, for example, the Chancellery of the Prime Minister, ministries, voivodeship offices, as well as ZUS (Social Insurance Institution), KRUS (Agricultural Social Insurance Fund), and NFZ (National Health Fund). In the second case, it concerns other entities that are not explicitly named in the act but are nonetheless required to conduct an audit *when the amount recorded in the financial plan for revenues, expenditures, income, or costs exceeds PLN 40 million* (Public Finance Act, 2009, Art. 274.2). Thus, a specific financial threshold is set, obligating other public finance sector entities to introduce an internal audit function within their structures.

As indicated in the literature, the introduction of internal audit and the strengthening of the internal auditor's role within an entity should contribute to improving its operations (Awuah, 2015, p. 42). Moreover, it is emphasised that internal audit is increasingly becoming a tool of modern management (Waściński, Sławińska, 2013, p. 58).

Some scholars examining contemporary administrative reforms even refer to a global reform of public management (Kettl, 2000; Pollitt, Bouckaert, 2005; Pollitt, Dan, 2013). Proponents of New Public Management (NPM) see it as an alternative approach to the traditional functioning of public administration. According to J. Stewart and Walsh (Stewart, Walsh, 1992), the main objective of New Public Management is to improve the economy, efficiency, and effectiveness of the public sector, as well as to enhance the quality of services provided. Alzeban and Gwilliam (2014) share a similar view, arguing that the audit function in the public sector (particularly in government settings) has been significantly expanded to meet the growing demands for transparency, integrity, and improved public service delivery.

Based on Hood's research (1991, pp. 4-5), seven key elements can be identified as the foundation of New Public Management:

- Introduction of professional (managerial) management in the public sector;
- Implementation of clearly defined performance standards and indicators;
- Greater emphasis on performance control of individual public finance sector entities at all levels (government level, local government level, social security level);
- Focus on the disaggregation of public sector entities (dividing them into smaller organisational units grouped according to specific types of services).
- Introduction of competition into the public sector;
- Adoption of management methods and techniques from the private sector for use in the public sector;
- Increased financial discipline and cost-effectiveness in the use of public financial resources.

It is worth emphasising at this point that, according to the New Public Management (NPM) concept, public institutions should strive to adopt market-oriented management principles, which are inherently linked to the measurement and evaluation of efficiency (Aucoin, 1990; Krynicka, 2006; Parker et al., 2019; Zalewski, 2006). As a result, there is an increasing focus on what is known as performance auditing.

The objective of this study is to present internal audit, including performance audit, as an effective management tool in public finance sector entities, ensuring their proper functioning and the correct utilisation of public financial resources. An additional objective is to highlight — based on research conducted on performance auditing in Poland — the benefits of its implementation.

2. Performance audit

As mentioned earlier, internal audit should provide the head of an entity with information that helps prevent the materialisation of significant risk factors and suggests systemic improvements, ultimately leading to greater effectiveness and efficiency in the entity's operations. In general terms, effectiveness refers to the degree to which planned or intended objectives are achieved. From the perspective of project, programme, or task auditing, the assessment of effectiveness primarily concerns the achievement of long-term goals, particularly their intended impact on society. It indicates the extent to which public goods and services, or other intermediate outcomes, contribute to the attainment of policy objectives, operational goals, or other intended impacts (Głodziński, 2017, p. 31; NAO, 1987, p. 5). Meanwhile, efficiency is generally understood as the relationship between resources invested and results achieved. It is a manifestation of rational resource management, meaning the maximisation of outcomes for a given level of inputs or the achievement of

specific outcomes while striving to minimise resource expenditure (Głodziński, 2017, pp. 32, 39). As indicated in the literature, outputs consist solely of products or other intermediate results of a policy or programme, excluding the final outcomes in the form of societal impact (Matwiejczuk, 2000; Raaum, Morgan, 2009).

It is important to emphasise that in practice, efficiency assessment involves analysing the relationship between overall performance results and the resources expended to achieve them. This assessment typically employs either a ratio formula or a difference formula. For example, a management efficiency indicator for an entity can be calculated as the ratio of achieved outcomes to incurred costs. This relationship is generally classified as follows:

- Efficient when the result is greater than one;
- Neutral when the result is zero;
- Inefficient when the result is less than zero (Gasparski, 1983; Kieżun, 1987).

The increasing interest in and significance of efficiency, driven in part by amendments to the Public Finance Act, have contributed to the ongoing evolution of auditing. These changes particularly involve a greater focus on causal analysis, which is used to assess achieved outcomes (Ciak, Bednarek, 2021, pp. 18-19).

According to the Ministry of Finance, performance audit is a systematic, purposeful, structured, and objective examination of activities carried out within the public finance sector, applying the criteria of efficiency, effectiveness, and economy. It provides unit managers with an assessment of the actions they undertake. Additionally, the collected information, observations, and recommendations support the promotion of responsible, fair, and effective management practices within the sector (Performance Audit, 2008).

According to the referenced Ministry of Finance document, performance audit covers:

- Assessment of economy, efficiency, and effectiveness in the operations of public finance sector entities; it may also address environmental impact resulting from activities of entities within the sector;
- Detailed procedures implemented to measure and determine efficiency, effectiveness, and economy of operations;
- Actions aimed at protecting public assets;
- Compliance with the strategic direction set by the managers of individual entities operating within the public sector, as well as alignment with the public interest (Performance Audit, 2008).

At the same time, the Ministry of Finance identifies two types of performance audit. Specifically, it distinguishes between task execution audit (audit of direct results) and internal control system audit. Task execution audit focuses on assessing the results achieved by an entity or entities in relation to the execution of a specific task or a completed project. The audit procedures in this case are aimed

at evaluating the outcomes of actions taken by the entity or entities. Internal control system audit concentrates on examining the efficiency of an internal control system established within an entity or multiple entities under a specific programme. Thus, it can be concluded that the first type of audit is concerned with evaluating the efficiency of public task execution. In contrast, the second type focuses on assessing how effectively the internal control system operates—specifically, whether the audited area is managed properly, whether the procedures for measuring, monitoring, and interpreting information on efficiency, effectiveness, and economy are appropriate, and whether the entity's ongoing operations have been improved through the implementation of appropriate corrective actions (Bujak, 2018).

It should be emphasised that in relation to public institutions, performance audit aims not only to identify inefficient activities where improvements are possible and worth the attention of management but also to highlight efficient activities. These best practices can serve as models to follow and reflect the achievements of an entity's management and employees in improving efficiency. Enhancing operational efficiency — by increasing or maintaining the quality of services, timeliness of execution, citizen (client) satisfaction, and achieved results while simultaneously reducing costs — helps management fulfil its obligation to operate effectively. Ultimately, this also generates financial resources that can be used to expand the scope of public services or address other social needs (Raaum, Morgan, 2009).

At the same time, considering international research on internal audit in the context of efficiency, some authors argue that auditing is an evaluative activity that leads to the formulation of assessments regarding task execution. These evaluations provide reliable insights with broad access to information and minimal restrictions on the publication of audit reports. As a result, these assessments can be used as a mechanism for holding public authorities accountable for their assigned responsibilities (Farubo, 2011, p. 43).

The following table presents a detailed characterisation of performance auditing in Poland.

Table 1. Characteristics of performance audit in Poland.

No.	Scope	Characteristics
1.	Definition	A systematic, purposeful, structured, and objective examination of activities under-taken within entities operating in the public finance sector. It is an instrument that applies the criteria of effectiveness, efficiency, and economy.
2.	Specificity	The specificity of performance audit lies in the analysis of achieved results and the evaluation of an entity's actions from the perspective of effectiveness, efficiency, and economy.
3.	Objectives	<ul style="list-style-type: none">– Rational assurance of the proper functioning of the entity and the achievement of its objectives.– Value creation.– Expression of an opinion on the situation within a given entity and its subordinate units.– Contribution to more efficient acquisition and use of public funds.
4.	Subjective scope	Public finance sector entities.
5.	Responsible entity	Head of the entity, minister in charge of a department.
6.	Implementing entity	Internal auditor employed within the entity, service provider auditor, external auditor.
7.	Outcomes	<p>Provides a source of new information and knowledge through:</p> <ul style="list-style-type: none">– New observations (broader and more detailed analyses or identification of new opportunities).– Independent and reliable assessments and conclusions based on obtained evidence.– Recommendations based on audit result analysis. <p>May also serve as an incentive to report violations of the law or public finance discipline to law enforcement authorities, as well as highlight the need for legal changes or the introduction of specific administrative practices.</p>

No.	Scope	Characteristics
8.	Subject matter scope	<p>The subject of performance audit may vary widely. To different extents, it may cover the evaluation of:</p> <ul style="list-style-type: none"> – Compliance with relevant legal regulations, internal procedures, and standards. – Effective allocation and use of resources. – Cost-effectiveness of alternative service delivery methods and goal achievement. – Reliability of information provided by management. – Administrative and organisational design of programmes. – Outcomes of programmes and activities and their impact on beneficiaries. – Achievement of the organisation's or programme's overall and intermediate objectives.
9.	Audit approach	High level of standardisation.
10.	Focus	Historical information and current results, along with recommendations for areas requiring improvement.
11.	Usage	For the current and future needs of public finance sector entities.

Source: Own elaboration based on: J. M. Ciak, P. Bednarek, *Audyt efektywnościowy czy audyt wykonania zadań w jednostkach sektora finansów publicznych – przegląd literatury krajowej i zagranicznej*, [in] *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, 2021, vol. 65, No 2., pp. 26-27.

3. Effectiveness of performance audit in the literature

Performance audit can be understood as a systematic and objective evaluation of an organisation's performance, programme implementation, functions, and activities, conducted by an independent auditor. The auditor then communicates findings, conclusions, and recommendations to an individual or group responsible, under applicable law, for supervising the organisation or implementing corrective actions (Ciak, Bednarek, 2021, pp. 15-16). According to INTOSAI (2022, p. 2), performance audits often involve an analysis of the conditions necessary to ensure compliance with principles related to the efficient acquisition and use of resources, as well as operational effectiveness. Therefore, the primary objective of performance audit can be seen as contributing to more efficient acquisition and utilisation of public funds, as well as enhancing the efficiency of audited entities by influencing their organisational culture, procedures, and practices.

As noted by J. Lonsdale (2011, p. 14), performance audit can be seen as one of many forms of policy analysis and evaluation developed over the past 30 years. The

information derived from audits, intended for audit stakeholders, can be referred to as audit products (Pollitt et al., 1999, p. 149). Audit reports, in turn, constitute audit products. The Supreme Audit Office (NIK) defines these as post-audit statements and audit result reports. The former applies solely to the audited entity, while the latter serves as a synthetic summary of individual audits conducted across different entities. These reports provide an evaluation of the audited entity, including key findings and conclusions from both planned and *ad hoc* audits (NIK, 2022, pp. 148-149). Various direct and indirect desired and undesired effects of policy evaluation are referred to as impact (Van Loocke, Put, 2011, p. 176).

C. Weiss (1979, pp. 426-431) and S. Nutley and J. Webb (2000, pp. 13-42) concluded in their research that policy evaluation can influence stakeholders in instrumental, conceptual, interactive, political-legitimising, and tactical ways. This can be interpreted as follows: Instrumental use of policy evaluation results occurs when the evaluation generates knowledge that is then used directly to implement a given policy. Conceptual impact of evaluation involves the gradual penetration of knowledge into policy through various channels. For instance, public opinions on a topic evolve slowly, leading to modifications in theoretical frameworks over time. The interactive influence of policy evaluation assumes that evaluators are one of many stakeholder groups involved in the decision-making process. The use of evaluation in policymaking is part of a complex decision-making process, where other sources of information — such as existing insights and policymakers' biases — are also considered. Political-legitimising use of evaluation results implies that knowledge is an asset in political debate (e.g. the opposition in parliament may use an evaluation report to assess the effectiveness of government policy). Tactical application of policy evaluation results refers to using knowledge to influence decision-making — for example, policymakers may delay political decisions until auditors conduct additional evaluations (Bednarek, Ciak, 2022).

4. Previous research on performance audit in Poland

Taking into account research on performance audit conducted in Poland in recent years (Ciak, Bednarek, 2021; Bednarek, Ciak, 2022; Ciak, Bednarek, 2024), it is possible to identify factors influencing the effectiveness of performance auditing. The analysis of respondents' opinions revealed that assessing the effectiveness of performance audits is a complex task, as it depends on the adopted effectiveness indicator. In general, respondents evaluated performance audits as effective. These findings are consistent with quantitative and qualitative research conducted in other countries (Van Loocke, Put, 2011, p. 192; Alqudah et al., 2023). However, the overall picture

is mixed, as some audits prove effective, while others are only partially effective or entirely ineffective.

From the perspective of achieving the intended audit outcomes, respondents generally agreed that performance audits are effective. If we assume that the acceptance of performance audit findings serves as an indicator of effectiveness, then performance audits are not always effective, as audited entities sometimes challenge auditors' assessments and raise objections. From the standpoint of implementing recommendations, performance audits conducted by the Supreme Audit Office (NIK) are largely effective. Content analysis of NIK's activity reports also supports the respondents' opinions. In 2019, 75.6% of recommendations were implemented (84.7% in 2021), including 44.3% in the same year, while an additional 31.38% were still in progress. The remaining 24.4% had not yet been implemented for various reasons (e.g. government change following elections) (NIK, 2020, p. 28; NIK, 2022, p. 151). Respondents' statements revealed that the degree of recommendation implementation depends on the delegation of NIK and the recipient of the recommendation. Interestingly, the written responses of audited entities regarding recommendations are sometimes very general and aspirational, which may suggest only superficial compliance. From the perspective of achieving the expected changes through actions taken in response to recommendations, respondents indicated that task execution audits are not always effective. They also pointed out the difficulty of measuring these effects, as the necessary actions often continue long after the recommendation has been issued.

Taking into account the statements of respondents from the conducted research, it was difficult to determine the effectiveness of task execution audits measured by parliamentary interest in audit findings.

Due to the statutory powers of the Supreme Audit Office (NIK) to request detailed information from the Prime Minister on the implementation of recommendations, NIK does not monitor other forms of parliamentary interest, such as those related to the introduction of legislative changes. According to statistics cited by respondents, over the past few years, only a small percentage of these recommendations have been implemented. Additionally, respondents pointed out that in some cases, task execution audit (performance audit) findings are utilised by government administration, the President of Poland, or mayors. There have been instances where audit results have prompted the notification of law enforcement authorities regarding violations of the law or public finance discipline and have led to internal reviews aimed at making decisions on legal amendments or changes in specific administrative practices.

Some respondents in the study indicated that performance audits are effective because their findings attract media attention. At the same time, they also noted a tendency for the media to misuse audit results. Other observed indicators of performance audit effectiveness included: introduction of expected changes by the audited

entity during the audit process, anticipation of negative audit results, learning from the mistakes of other audited entities based on audit findings, or objections raised by audited entities to the assessments presented in the audit report. Understanding the ways in which performance audit effectiveness can be measured may assist the directors of supreme audit institutions in evaluating their current efficiency and ultimately improving it in the future (Bednarek, Ciak, 2022; Ciak, Bednarek, 2024).

Conclusion

As indicated above, internal audit is an independent and objective activity aimed at adding value and improving operational efficiency. Its role involves the systematic and structured assessment of risk management processes, control mechanisms, and organisational governance. The ultimate outcome should be the enhancement of these processes (Ciak, Voss, 2017, p. 235). At the same time, efficiency is a term frequently used in the context of public administration. It is linked to the concept of New Public Management (NPM), which represents a shift from rigid, procedure-based administration influenced by political factors to management based on market mechanisms and economic assessments of efficiency and effectiveness (Diefenbach, 2009, pp. 892-909).

In many countries, performance audits (also referred to as task execution audits) (Ciak, Bednarek, 2021, p. 29) help uncover losses and fraud while demonstrating how public administration can operate more effectively and at a lower cost. They play a crucial role in democratic governance by holding unit managers accountable for their assigned responsibilities and tasks. While they do not revolutionise the functioning of audited entities, they confirm the need for change and enable institutions to obtain an independent evaluation of their activities. Performance audits are particularly effective in encouraging audited entities to implement more reliable control mechanisms and in examining the consistency of government and local government programmes. They support public sector managers in defining priorities and developing strategic and operational plans. Moreover, they are valuable in assessing public projects and services, identifying issues and deficiencies, and formulating recommendations¹.

¹ It is worth emphasising that, in order to continuously improve the quality of internal audit in the public finance sector, the Ministry of Finance prepares benchmarking reports on internal audit in public finance sector entities. Benchmarking presents the results of an analysis of selected indicators describing internal audit units and the outcomes of their work. These reports serve as a tool to support self-assessment within internal audit units, both in government administration entities and local government units.

For these reasons, performance audits should continue to be conducted, and further research in this field should be pursued. The theoretical considerations presented in this study should serve as a starting point for further research, particularly in the post-pandemic period, taking into account the specific challenges of this time for the effective functioning of the public finance sector and the efficient use of public resources.

Literature

- Alquadah H., Amran N., A., Hassan, H., Lutfi, A., Alessa, N, Alrawad, M., Almainah, M. A. (2023). Examining the critical factors of internal audit effectiveness from internal auditors' perspective: Moderating role of extrinsic rewards, [in] *Heliyon*, No 9, pp. 1-17.
- Alzeban A., Gwilliam, D. (2014). *Factors affecting the internal audit effectiveness: A survey of the Saudi public sector*, [in] *Journal of International Accounting, Auditing and Taxation*, Vol. 23, pp. 74-86.
- Aucoin P. (1990). *Administrative reform in public management: Paradigms, principles, paradoxes and pendulums*, [in] *Governance*, No 3/2, pp. 115-137.
- Audyty efektywnościowy. Metodyka.* (2008). Ministry of Finance, Warsaw.
- Awuah, P., K. (2015). *Factors determinind External Auditors Reliance on Internal Audit Work in the Ghananian Public Sector*, [in] *International Journal of Marketing, Financial Services & Management Research* (November)/4 (11), pp. 42-53.
- Bednarek P., *Historyczne uwarunkowania rozwoju audytu wewnętrznego*, [in] *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, No 53, pp. 9-19.
- Bednarek P. (2010). *Kierunki ewolucji audytu wewnętrznego*, [in] *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, No 135, pp. 9-18.
- Bednarek, P., Ciak, J., M. (2022). *Performance Audit Effectiveness Indicators: Evidence from Poland* [in] *Journal of Public Governance* 3(61), pp. 43-56.
- Bujak A. (2018). *Koncepcja pomiaru efektywności na potrzeby audytu w jednostce budżetowej*, [in] *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, No 528, p.
- Brink, V., Z., Cashin, J., A. (1958). *Internal Auditing*, Ronald Press, New York.
- Ciak, J. (2016a), *Internal audit as an insturment of suport for the public and private sector*, [in] *Torun Business Review*, 15(4), pp. 17-29.
- Ciak J. (2016b), *Problematyka audytu wewnętrznego w wybranych jednostkach sektora finansów publicznych*, [in] J. Ciak, M. Gotowska, A. Goździewska-Nowicka, A. Jakubczak, E. Korelska, A. Michalska, A. Murawska, G. Voss, Z. Wyszowska, *Współczesne wyzwania gospodarki*, Wydawnictwo Uczelniane

- Uniwersytetu Technologiczno-Przyrodniczego w Bydgoszczy, Bydgoszcz, pp. 109-125.
- Ciak, J., M., Bednarek, P. (2021) *Audyt efektywnościowy czy audyt wykonania zadań w jednostkach sektora finansów publicznych – przegląd literatury krajowej i zagranicznej* [in] *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, Vol 65, No 2, pp. 15 – 32.
- Ciak J., M., Voss G. (2017), *Rola audytu wewnętrznego w sektorze publicznym i prywatnym – wyniki badań w zakresie problemów wdrażania i korzyści z wykorzystania audytu wewnętrznego*, [in] *Studia Prawno – Ekonomiczne*, Vol. CIV, pp. 235-254.
- Ciak J.M., Bednarek P., (2024), *Performance Audit in Public Administration and Factors Influencing its Effectiveness – the Case of Poland*, Duplicated manuscript.
- Diefenbach T. (2009). *New Public Management in public sector organizations: the dark side of managerialistic: the dark side of managerialistic „enlightenment”*, [in] *Public Administration*, 87(4), p.
- Furubo J., C. (2011). *Performance auditing: Audit or misnomer?* [in] J. Lonsdale, P. Wilkins, T. Ling (eds.), *Performance auditing. Contributions to accountability in democratic government*. Cheltenham, Northampton: Edward Elgar Publishing Ltd.
- Gasparski W. (1983)., *Comments on the concept of efficiency*, [in] W. Gasparski, T. Pszczołkowski (eds.), *Praxicological studies: Polish contributions on the sector of efficient action*, Warszawa-Dordrecht-Boston-London: D. Reidel Publishing, cop. PWN.
- Głodziński E. (2017). *Efektywność w zarządzaniu projektami: wymiary, koncepcje, zależności*, PWE, Warsaw.
- Hood Ch. (1991). *A public management for all seasons?*, [in] *Public Administration*, vol. 69(1), pp. 3-19.
- Kettl, D. F. (2000), *The Global Public Management Revolution*, Washington D.C.: Brookings Institution Press, second edition.
- Kieżun W. (1997). *Sprawne zarządzanie organizacją*, Warsaw, Oficyna Wydawnicza SGH.
- Krynicka H. (2006). *Koncepcja nowego zarządzania w sektorze publicznym (New Public Management)*, [in] *Studia Lubuskie PWSZ w Sulechowie*, No 2, pp. 193 – 202.
- Lonsdale, J. (2011). *Introduction*. In Lonsdale J. (Ed.). *Performance auditing. Contributing to accountability in democratic government*. (1-21). Edward Elgar Publishing Ltd.
- Matwiejczuk R. (2000). *Efektywność – próba interpretacji*, [in] *Przegląd Organizacji*, No 11, pp. 27-31.

- Meller R. (2011). *Nowoczesny audyt wewnętrzny*, Wolters Kluwer business, Warsaw.
- National Audit Office (NAO) (1987). *A framework for Value for Money Audits*, London: National Audit Office, 1987.
- Nutley, S., & Webb, J. (2000). *Evidence and the policy process*. In Davies H., Nutley S., & Smith P. (Eds.). *What works? Evidence-Based Policy and Practice in Public Services*, pp. 13-42.
- Parker L., Jacobs K., Schmitz J. (2019). *New public management and the rise of public sector performance audit: Evidence from the Australian case*, [in] Accounting, Auditing and Accountability Journal, 32(1), pp. 280 – 306.
- Pickett S., K. (2005). *The essential Handbook of Internal Auditing*, John Wiley & Sons Ltd., West Sussex.
- Pollitt, C., Girre, X., Lonsdale, J., Mul, R., Summa, H., & Wearness, M. (1999). *Performance or compliance? Performance audit and public management in five countries*. Oxford University Press.
- Pollitt, C., Bouckaert, G. (2023). *Public Management Reform: A Comparative Analysis*, second edition, Oxford.
- Pollitt C., Dan S. (2013). *Searching for impacts in Performance – Oriented Management Reform*, [in] Public Performance & Management Review, Vol. 37, No 1 (September), pp. 7-32.
- Raaum R., B., Morgan S., L. (2009). *Performance auditing. A measurement approach. 2 nd ed. IIARF*, Altamonte Springs.
- Rajca, L. (2009). *Koncepcja New Public Management a reformy samorządu terytorialnego wybranych państwa Europy Zachodniej*, [in] Studia Regionalne i Lokalne, No 2(36), pp. 72-87.
- Reeve J., T. (1986). *Internal Auditing*, [in] J.A., Cashin, P.D., Neuwirth, J.F., Levy, (eds.), *Cashon's Handbook for Auditors*, 2 nd ed., Prentice Hall, Englewood Cliffs, NJ.
- Reichborn-Kjennerud K. (2015). *Resistance control – Norwegian ministries' and agencies' reactions to performance audit* [in] Public Organization Review, No 15(1), pp. 17-32.
- Stewart J., Walsh K., (1992). *Change in the management of public services*, Public Administration, vol. 70, 4, pp. 499-518.
- Stepniewski J. (2001). *Audyt i diagnostyka firmy*, Wydawnictwo Akademii Ekonomicznej, Wrocław.
- Stroińska, E., (2020). *New Public Management as a Tool for Changes in Public Administration*, [in] Journal of Intercultural Management, 12(4), pp. 1-28.
- Act of 27 August 2009 on Public Finance, Journal of Laws No 157, item 1240, as amended.

- Van Loocke, E., & Put, V. (2011). *The impact of performance audits: a review of the existing evidence*. In Lonsdale J., Wilkins P., & Ling T. (Eds.). *Performance auditing. Contributing to accountability in democratic government.*, Edward Elgar Publishing Ltd., pp. 175-208.
- Waściński T., Sławińska J. (2013). *Audyt wspomagający zarządzanie sektorem publicznym – główne problemy i propozycje usprawnień*, [in] *Zeszyty Naukowe Uniwersytetu Przyrodniczo – Humanistycznego w Siedlcach*, Seria Administracja i Zarządzanie, No 97, pp. 57-71.
- Weiss, C., (1979). *The many meanings of research utilization*. [in] *Public Administration Review*, Sep-tember/October, pp. 426-431.
- Winiarska K. (2005). *Teoretyczne i praktyczne aspekty audytu wewnętrznego*, Difin, Warsaw.
- Zalewski A., (2006). *Teoria a praktyka nowego zarządzania publicznego*. [in] J. Ostaszewski, M. Za-leska (eds.), *W stronę teorii i praktyki finansów*, Warsaw: SGH Warsaw School of Economics.

Websites:

- Organisation of Supreme Audit Institutions [INTOSAI]. (2022). *Performance Audit. ISSAI Implementation Handbook*. <https://www.idi.no/elibrary/professional-sais/issai-implementation-handbooks/handbooks-english/performance-audit-v1-2021/1330-idi-performance-audit-issai-implementation-handbook-v1-en/file>, 2022.
- NIK, 2020, *Sprawozdanie z działalności Najwyższej Izby Kontroli w 2019 roku*. Strategy Department of the Supreme Audit Office. <https://www.nik.gov.pl/plik/id,22569,vp,25256.pdf>.
- NIK. 2022, *Sprawozdanie z działalności Najwyższej Izby Kontroli w 2021 roku*. Strategy Department of the Supreme Audit Office. <https://www.nik.gov.pl/plik/id,26137.pdf>.
- The Institute of Internal Auditors (IIA)*, <https://iaa.org.pl> (4.09.2024).

