

WHY ORGANIZATIONS DO NOT USE THE INFORMATION OBTAINED DURING AUDITING FOR IMPROVEMENT – IDENTIFYING THE REASONS

Mariusz LIGARSKI

Politechnika Śląska, Wydział Organizacji i Zarządzania, Katedra Ekonomii i Informatyki;
mariusz.ligarski@polsl.pl, ORCID: 0000-0002-5754-2324

Purpose: The aim of the article is to examine the reasons why organizations do not use the information obtained in the audit process.

Design/methodology/approach: For the realization of the work we used the results of our own research of organizations that have certified quality management systems for compliance with the requirements of ISO 9001. The information obtained relates to organizations operating in the territory of Poland.

Findings: Organizations conducting quality management system audits acquire a variety of information that should be used for management purposes. Some organizations have serious problems with acquiring data and processing it, and using the information for decision-making and improvement-oriented activities. The paper identifies 10 potential reasons why organizations do not use information from the audit process. A comparison was made between the causes found in internal and external audits. An analysis of each of the identified causes was carried out, paying attention to their origins. Attention was paid to the connections between the causes. Directions for eliminating problems were indicated.

Practical implications: The results obtained have practical application. Organizations with an awareness of the causes of problems are able to take, both corrective action and preventive action. In the first case, it is about taking corrective actions to existing problems. In the second case, it is about preventive actions, which should prevent a problem from arising.

Social implications: The results obtained have social implications. They draw attention to the need to build a pro-quality and improvement-oriented awareness.

Originality/value: The article for the first time identifies the causes of problems arising in organizations in the context of the use of audit information. Attention is paid to the mechanism of disorders and ways to eliminate them are indicated. The article is especially recommended to the top management of organizations that conduct system audits.

Keywords: audit, information management, quality management system, improvement.

Category of the paper: viewpoint.

1. Introduction

Most compilations take 1993 as the first year of certification in Poland of quality management systems in accordance with the requirements of ISO 9001. Thus, in 2023 it will be 30 years since quality management systems were applied in organizations operating on the territory of our country. The creation of systems began with large manufacturing organizations, to be applied in subsequent years to service activities, administration and health care. Large enterprises were followed by medium-sized and then small organizations. Today it is difficult to point out an area of life where quality management systems are not used. Of course, the saturation of systems in different areas of life varies. Having a certified quality management system results in the periodic conduct of two types of audits. An internal audit conducted most often by properly prepared employees of the organization, and an external audit conducted by auditors of the certifying body. External audit refers to the certification audit, recertification audits after 3 years and surveillance audits during the validity period of the certificate. Thus, at least one internal audit and one external audit are conducted annually in each organization certified to ISO 9001 requirements. The organization thus obtains a large amount of information that should be used for management purposes. The main concern is to eliminate disorders and their causes, and to take actions aimed at improvement. Extensive English-language literature is available on auditing and its role in the organization (Pivka, 2004; Russell, 2007; Sampaio et al., 2009; Alic, Rusjan, 2010; Hernandez, 2010; Penini, Carmeli, 2010; Francis, 2011; Sun, Liu, 2011; Claver, Tari, 2013; Okwiri, 2013; Abuazza et al., 2019, Lenning et al., 2022). During the analyzed period, several compact publications on auditing were published in the Polish language (Kreier, Łuczak, 1998-2002; Jedynek, 2004; Pacana, Stadnicka, 2006; Jedynek, 2007; Łuczak, Kuklińska, 2007; Matuszak-Flejszman, 2010; Grudowski, 2010; Ejdyś, 2011; Lisiecka et al., 2017; Pacana, Stadnicka, 2017; Grzesiak, 2021). Added to this are standards on auditing terminology, requirements and guidelines, and journal articles. On this basis, it would seem that the issue of auditing and the use of information from it is well known, widely described and put into practice. The reality, however, turns out to be different. The author of the study conducted extensive research (Ligarski, 2007, 2010, 2012, 2014, 2018b; Książek, Ligarski, 2020). He has also prepared several publications on auditing (Ligarski, 2015, 2018a; Ligarski, 2020). Based on the results of his research and observations of organizations with certified quality management systems, he concluded that organizations conduct audits, while some of them do not use the information gained from auditing for management purposes. A paradox occurs, the organization conducts audits but does not use the results for improvement. To make matters worse, the passage of time is increasing the number of organizations that fail to use the information gained from auditing. The author, based on the results of research and 25 years of experience in consulting and auditing activities, has tried to identify the reasons for this situation. The following question was posed: why do organizations

fail to acquire data and use information obtained during an audit examination in the context of improvement?

The purpose of the study is to examine the reasons why organizations do not use the information obtained during the audit process.

2. Auditing standards and number of ISO 9001 certifications in Poland

When looking for reasons why audit information is not being used, one should start by checking whether the concept of auditing has been clearly defined, requirements and guidelines for auditing have been established. And whether these requirements are updated over time. A review of the three groups of standards indicates that the Polish Committee for Standardization issues Polish editions of all standards for establishing a quality management system and auditing it (Table 1).

Table 1.

Compilation of auditing standards in the Polish language in force from 1993 to 2023

No.	Compilation of auditing standards in Polish
1	Terminology standards
	PN-EN 28402:1993 Jakość Terminologia. PN-ISO 8402:1996 Zarządzanie jakością i zapewnienie jakości Terminologia. PN-EN ISO 9000:2001 Systemy zarządzania jakością Podstawy i terminologia. PN-EN ISO 9000:2006 Systemy zarządzania jakością Podstawy i terminologia. PN-EN ISO 9000:2015 Systemy zarządzania jakością Podstawy i terminologia.
2	Standards containing requirements
	PN-EN 29001:1993 Systemy jakości Model zapewnienia jakości w projektowaniu/konstruowaniu, produkcji, instalowaniu i serwisie. PN-EN 9001:1996 Systemy jakości Model zapewnienia jakości w projektowaniu, pracach rozwojowych, produkcji, instalowaniu i serwisie. PN-EN ISO 9001:2001 Systemy zarządzania jakością Wymagania. PN-EN ISO 9001:2009 Systemy zarządzania jakością Wymagania. PN-EN ISO 9001:2015 Systemy zarządzania jakością Wymagania.
3	Standards providing guidance for auditing
	PN-ISO 10011-1:1994 Wytyczne do auditowania systemów jakości Auditowanie. PN-ISO 10011-2:1994 Wytyczne do audytowania systemów jakości Kryteria kwalifikacji auditorów systemów jakości. PN-ISO 10011-3:1995 Wytyczne do audytowania systemów jakości Zarządzanie programami auditów. PN-EN ISO 19011:2003 Wytyczne dotyczące auditowania systemów zarządzania jakością i/lub zarządzania środowiskowego. PN-EN ISO 19011:2012 Wytyczne dotyczące auditowania systemów zarządzania. PN-EN ISO 19011:2018 Wytyczne dotyczące auditowania systemów zarządzania.

Source: Own work.

In all terminology standards, the term audit is clearly defined. The current PN-EN ISO 9000:2015 standard includes a definition of audit (PN-EN ISO 9000:2015). A subsection on internal auditing is included in all standards on quality management system requirements. The subsection includes requirements for the organization of the audit process and its objectives. The current standard PN-EN ISO 9001:2015 includes the requirement to

"ensure that the results of audits are presented to the relevant members of management" (PN-EN ISO 9001:2015). These individuals should make decisions and take actions based on the information obtained. The third group of standards providing guidance on auditing extensively describes how to manage an audit program, how to conduct audits, and how to prepare and evaluate auditors. Such guidelines are included in subsequent standards, with the caveat that successive editions of the standards deal with auditing an increasing number of systems. In the current PN-EN ISO 19011:2018 standard, the guidelines apply to all management systems built on the standards of the standards. Thus, there has been a unification of auditing guidelines. Regardless of the number of systems an organization has, it has general guidelines that can be applied to each system, which should also facilitate their integration. In conclusion, it should be said that Polish organizations have continuous access to auditing-related standards. All editions of the standards in Polish have been published, and the standards are being updated on an ongoing basis. This situation has been the case throughout the history related to the certification of quality management systems and the present times.

A comparison of the number of ISO 9001 certificates awarded in Poland, from 1993 to 2022, provides interesting information (Table 2).

Table 2.

Number of ISO 9001 certificates awarded in Poland from 1993 to 2022

Number of ISO 9001 certificates awarded in Poland in a given year										
Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number	1	16	130	260	669	768	1012	2622	2622	3091
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Number	3216	5753	9718	8115	9184	10965	12707	12195	10984	10105
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Number	10527	9574	10681	12152	11846	11294	11460	10218	10512	9494

Source: Own study based on data made available on The ISO Survey website (www.iso.org).

Since 1993 there has been a large increase in the number of certificates granted. Only between 2000 and 2001 is there a stabilization in this regard. After a clear increase in the number of certificates until 2005, there is a decline the following year. Then an increase until the highest number of certificates in 2009. Then a decrease for three years, a slight increase in 2013 and a decrease in 2014. An increase in the number of certificates from 2015 to 2016. And basically a gradual decline in the number of certificates from 2017 to 2022. Only in 2019 there is a slight increase in the number of certificates granted. Poland, compared to countries with similar populations in Europe, has a relatively small number of certified quality management systems. For example, in 2022, 9494 organizations were certified in Poland and 32059 organizations in Spain (ISO Survey 2022). A number of factors contribute to this state of affairs. One of them is the auditing process and the use of information from it.

3. Identify reasons for not using audit information

Reflecting on the reasons for not using the information obtained during the audit, the author attempted to identify them in the context of internal and third-party external audits. Based on the results of his own research and observations of certified quality management systems, he identified 10 basic reasons for this situation (Table 3).

Table 3.

Compilation of reasons for not using information obtained from auditing, broken down by internal audit and external third-party audit

Compilation of reasons for not using information obtained from auditing, broken down by:		
No.	Internal audit	External audit
1	Misunderstanding of the essence of auditing	Misunderstanding of the essence of auditing
2	Equating audit with control	Equating audit with control
3	Failure to achieve all audit objectives	Failure to achieve all audit objectives
4	Mistakes made at the stage of selection and preparation of auditors	Mistakes made at the stage of selecting a certification body
5	Difficulties in managing the audit program	Difficulties in managing cooperation with a certification body
6	Superficial audit activities	Agreeing to superficial audit activities
7	Inability to use audit information	Inability to use audit information
8	Undertaking fragmented post-audit activities	Undertaking fragmented post-audit activities
9	Misunderstanding of the importance of the audit cycle	Misunderstanding of the importance of the audit cycle
10	Lack of reliable auditor evaluation and development	Lack of reliable evaluation of the achievements of the certification body and the development of cooperation

Source: Own work.

All potential causes influencing the non-use of information obtained during the audit examination have been identified. Some of the causes are interrelated, the occurrence of one cause is related to another or more causes. Comparing the causes identified in internal audits and third-party audits, six of them were found to be the same. A difference was found in only four out of ten specified causes. This shows that the essence of the cause lies in the organization, its approach to auditing. The differences are only due to the specifics of the audit, whether it is an internal audit or an external third-party audit.

The first, and it seems the most dangerous cause, is a misunderstanding of the essence of auditing. An audit is a process, focused on compliance testing, with clearly defined characteristics. It has precisely defined objectives and specific tasks to fulfill. The result of the audit should be an objective picture of the system, in which compliance with the requirements is confirmed, effectiveness is determined, opportunities for improvement are identified, and if any, nonconformities and weaknesses in the system are detected. Particularly important is information on opportunities for development and improvement. If the management of the organization does not understand the essence of the audit then it will be very difficult to plan the process and make specific requirements for it. It will be difficult to understand why the organization should conduct these activities and what they should lead to. Since we don't know

why to conduct the activities, we begin to treat them as a necessary evil. Something has been imposed on us by customer requirements, corporate conditions or business conditions. We don't really see the point of these activities whereas if they are imposed then they have to be carried out. This approach has led to the marginalization of the audit process. We conduct audits because it has been imposed on us. We try to implement them with minimal effort and resources. Internal auditors become random people who have not been properly prepared for their role. The effects of the work of such people are mediocre. Which only reinforces management's belief that audits do not benefit the organization. We fall into a loop of unfavorable phenomena, as time passes, audits are more and more apparent and resentment of the whole process increases. If audits don't bring anything then why conduct them, except perhaps to meet requirements imposed on the organization from the outside. The organization takes a similar approach to third-party audits. We choose a random certification body, guided by the lowest price of services. Such a body usually does not engage in the audit process and does not have high requirements for the system. At a minimum, it confirms compliance, accepting sham and artificial solutions. This again only reinforces management's belief in the futility of all system supervision. The organization sees no benefit from auditing, either internally or externally, and resentment of the process grows over time. The presented scenario shows what kind of disorder can occur in an organization where management does not understand the essence of auditing. The situation presented seems extreme but is real. Failure to understand the essence of auditing can lead to very negative phenomena in the organization. To make matters worse, these phenomena will worsen over time and will be very difficult to eliminate.

The second reason is the equating of audit with control. Audit and control are two different types of activity that cannot be equated. An audit is an investigation. An auditor conducts a process of investigation, in which he wants to find out, to gather information. An control is a check, a juxtaposition of the actual state with the required state, in order to detect irregularities. In some organizations, audit is clearly equated with control. This misunderstanding of audit leads to narrow expectations and inappropriate audit activities. Instead of conducting an audit investigation focused on obtaining information, auditors focus on identifying nonconformities. Audit is understood as an examination activity that serves primarily to detect nonconformities. Since the main task of an audit understood in this way is to find nonconformities, the main task of post-audit activities is to eliminate nonconformities. The audit becomes a tool for identifying problems in the system. Such expectations are placed on internal auditors and the same expectations apply to third-party auditing. Even if third-party auditors identify improvement recommendations the organization considers them irrelevant and focuses on nonconformities. This misunderstanding of auditing can lead to serious consequences. The organization focuses only on problems, completely disregarding information that can be useful from a development and improvement perspective. It comes to a situation when the system is not improved and

therefore will perform worse and worse over time and will be disconnected from the current needs of the organization.

The third reason is the failure to achieve all the objectives of the audit. The audit has precisely defined objectives: to confirm the compliance of the system with the requirements, to determine its effectiveness, to identify opportunities for development and improvement, and to confirm compliance with the requirements of the regulations. It is also supposed to identify weaknesses in the system and detect nonconformities, if any. If we consciously or unconsciously focus on selected audit objectives then we significantly reduce the amount of information extracted from it. Some organizations focus on confirming compliance with requirements and detecting nonconformities. This is the expectation they place on internal auditors and what they expect from the certification body. Even if there is information on the other audit objectives, it is downplayed and not used at the post-audit stage. Over time, the auditors provide the information that the organization expects, which is to confirm compliance with requirements and identify nonconformities. By not meeting all audit objectives, the organization deprives itself of access to information that could have been used in the development and improvement perspective.

The fourth reason for not using audit information depends on the type of audit. In the case of internal audit, errors and negligence at the stage of selection and preparation of auditors will result in improper implementation of internal audits. Improperly selected and poorly prepared internal auditors will focus on basic audit activities and therefore on confirming compliance and finding non-compliance. It will be difficult for them to determine the effectiveness of the system and even more difficult to propose recommendations for improvement. Since they have not been prepared to do this, they will not do it. By improperly preparing the auditors, the organization agrees to fragmentary data obtained from their work. In the case of a third-party audit, the organization has the option of selecting a certification body. In the market for certification services there are good, average and poor units. If the organization makes mistakes at the stage of selecting a certification body, does not set specific requirements and still limits the costs provided for the process, it will probably find a random certification body. A weak certification body usually uses weak auditors and the quality of their work is low. The organization will therefore find a partner that does not engage in auditing, minimizing the activities carried out in the audit process. This will result in little data obtained from the audit. So there will be a lack of information that can be used for development and improvement. In both cases, internal audit and external audit, the organization will deprive itself of access to relevant data that could be used for decision-making.

The fifth reason also has to do with the type of audit. In the case of internal auditing, difficulties in managing the audit program will result in various disorders concerning the conduct of audits and, in turn, disorders in the use of audit data. The person who manages the audit program is responsible for the organization and conduct of audits, the management of audit results, and the review and improvement of the entire audit program. If this person makes

mistakes, neglects to act then this will have a direct impact on the quantity and quality of the data obtained from the audits. It will also affect post-audit activities and will affect the next audit cycle. Without going into details, it can be said that the attitude and actions of the person managing the audit program largely determine the entire course of the audit process and the use of information from it. In the case of an external audit, one can talk about the difficulty of managing cooperation with the certification body. The person responsible for cooperation with the certification body should clearly articulate expectations of the body and contact it to monitor the effects of cooperation. This person is indirectly responsible for the composition of audit teams conducting third-party audits and the involvement of auditors in the audit. Whether the certification body provides useful information to the organization on opportunities for development and improvement is also the result of this person's work.

The sixth reason is superficial audit activities. This term should be interpreted as audit activities carried out by auditors without the necessary involvement. The auditor conducts the audit with minimal effort, pays attention only to the basic issues, does not engage in explaining phenomena, avoids more difficult topics, does not see the need to determine the effectiveness of the system and seek information that could serve for improvement. In the case of internal audit, such activities are carried out by auditors and are accepted by management. In the case of an external audit, there is consent and acquiescence in the organization to conduct the audit in this way. Auditors conducting superficial audit activities will not collect the necessary data and the organization will experience a deficit of information, especially in the area of development and improvement. Lack of information in this area will result in decisions and actions not being taken for a simple reason - lack of needed information.

The seventh reason is the inability to use audit information. We assume that during an audit, whether internal or external, the auditors have collected data that can be useful in the context of improvement. The organization has the data but does not know how to process it and use it to make decisions and take action. The reasons for this can be various. First, the organization is not aware of the need to process data and make decisions. Second, the information doesn't go to places where it could be used. Third, for some reason, the information is not analyzed. Fourth, a superficial analysis of information is carried out on the basis of which it is difficult to determine the needed actions. The person directly responsible for the use of audit information is the audit program manager. Her responsibilities include convincing top management of the need to take action, passing information to the appropriate places and teams, moderating and supporting the work of teams analyzing audit information. She is also responsible for comprehensively monitoring the use of audit information.

The eighth reason is to take fragmented post-audit actions. Regardless of the outcome of an audit, post-audit actions should always be taken. There are three types of these actions: corrective, preventive and improvement. These actions should be taken in the right order. When nonconformities are detected, corrective actions take priority and subsequent actions should follow. This is where the problem arises in organizations. Usually corrective actions are

taken but preventive and improvement actions are forgotten. Some organizations believe that if no nonconformity is detected there is no need to take post-audit actions. Limiting post-audit activities only to corrective actions poses a serious threat to the organization. An organization focusing on fixing problems and their causes overlooks activities aimed at development and improvement, which can lead to a situation of no improvement. Despite having information on improvement, actions are not taken in this regard and all attention is focused on corrective actions.

The ninth reason is a misunderstanding of the importance of the audit cycle. An audit is a cyclical process that should be conducted at scheduled intervals. Audits should be conducted with such frequency as to ensure that the needed information is available. Excessive intervals between audits can result in an information deficit. While internal audits can be easily increased in frequency, external audits require arrangements to be made with the certification body. In any case, the organization should adjust the frequency of auditing to its needs. A financial problem arises here. If the organization increases the frequency of auditing then the cost of the process will increase, which will be particularly evident in external auditing. Some organizations apply austerity here. It conducts audits as infrequently as possible. The only question that remains is, if the organization does not periodically receive the information it needs, will it be possible to develop and improve?

The tenth reason has to do with the type of audit. If internal auditors do not provide sufficient audit information then they should be evaluated fairly and corrective action is needed. Failure to reliably evaluate and improve auditors will only result in worsening problems in this area. Auditors who are not evaluated will not even be aware that they are not doing their job properly. Failure to develop auditors will lead to a situation where they will perform their duties worse and worse as time goes by. The audit program manager should periodically evaluate the performance of internal auditors and work on their development. In the extreme case if the auditor, despite the creation of conditions, does not improve his performance, he should be removed from conducting audits. In the event that external auditors conducting third-party audits do not provide the necessary information, it is necessary to reliably assess the achievements of the certification body and improve cooperation decisively. Failure to reliably assess the achievements of the certification body and improve cooperation will result in the organization having an apparent partner that does not help the organization in its development. The person coordinating cooperation with the certification body should clearly articulate comments to the body and remind expectations from it. The certification body is obliged to significantly improve the results of its work. If the auditors of the certification body do not improve their work this is reason enough to seek, at a convenient time, another certification body. During the recertification stage of the system, the certification body can be changed without incurring additional costs.

4. Summary

Despite the passage of 30 years of certification of quality management systems in Poland and the availability of auditing standards, some organizations do not use the information obtained from the audit process. It is worrying that the number of such organizations has been increasing recently. Organizations conduct internal audits and are subjected to external audits, but are unable to use the information obtained in the context of development and improvement. The author of the study, based on his research and observation of certified management systems, identified 10 basic reasons for this situation. Each cause was described, with a breakdown of internal audit and external audit, if applicable. All identified causes were analyzed. Comparing the results obtained with Polish publications on auditing from recent years, one can find a lot of convergence. The authors pay special attention to the role of the human factor in the audit process (Lisiecka et al., 2017; Wojciechowski, 2020; Grzesiak, 2021). They emphasize the need to involve top management (Lisiecka et al., 2017; Wojciechowski, 2020; Grzesiak, 2021), acquire the necessary competencies (Lisiecka et al., 2017; Grzesiak 2021), adequately prepare and support auditors (Rogala, 2017; Wojciechowski, 2020), and have good communication in the audit process (Golińska, 2019; Szkiel, 2023). Therefore, it can be concluded that the identified causes allow us to identify the sources of potential disorders that can occur in any organization. On this basis, it can be concluded that there are two main types of problems. The first is the inability to obtain data, and the second is the inability to process data and use the information obtained. Inability to acquire data means that the organization is unable to acquire the data it needs. This may be due to a lack of or insufficient awareness of auditing on the part of management. If top management does not understand the nature of auditing and is unable to determine what the process is for then it will be very difficult to implement. If those managing the audit program make significant errors and omissions then the process cannot function properly. Paradoxically, there is a rich set of auditing standards that is constantly being updated. Why don't managers want to reach for it, or understand the requirements therein? There is a clear barrier in the flow of information: auditing standards - top management of the organization. Is it due to non-use of the standards or lack of understanding of their content, or perhaps both: selective use of the standards and lack of understanding of their content? The second problem is the inability to process the data and use the information obtained in a development and improvement perspective. The organization gets some data from auditing but mismanagement of audit results does not lead to decisions and actions. Information does not get to the right places for decision-making or gets to a limited extent. Information is not properly analyzed, decision makers do not take the needed decisions and actions. The audit program manager and top management are responsible for this state of affairs. The lack or insufficient awareness of management and the lack of needed knowledge regarding the use of audit information can again be traced here. There are many reasons for

this, but it would be worth considering whether there is audit information, interpretations of standards requirements, collections of good practices available in an understandable form that organizations could use? In the pursuit of new solutions and systems, have basic systems that have been in place for years been neglected? Hasn't the wrong assumption been made that everyone concerned knows what auditing is and what tasks it has to perform? It turns out that the passage of time only intensifies the emerging problems. The number of organizations that have problems with auditing is steadily increasing. There are opinions that the auditing process does not do much, and such opinions are spread among organizations. Perhaps here we should look for one of the reasons for the small number of certified quality management systems in Poland. The problem of auditing does not end with ISO 9001 compliant systems, but extends to other systems where auditing is carried out. Organizations are expanding systems, creating integrated systems. Initial auditing problems in one system are transferred to other systems. Serious disruptions can arise in the functioning of several systems and the organization as a whole. Simply diagnosing auditing problems is only the beginning of the necessary actions. Unfortunately, there are already considerable limitations here. Organizations don't recognize or don't want to recognize that they have problems using the information obtained during auditing. They don't accept that they can't get enough data out of the auditing process. They are unaware that they are mishandling audit data and not using the information obtained for development and improvement. To begin to combat any problem one must start with awareness of the problem. Without organizations realizing that there are problems, it will be difficult to change anything. That's why it's so important to educate about auditing, show good practices and disorders in the field, and share experiences between organizations.

Acknowledgements

The publication of the article received financial support from the Silesian University of Technology project BK-264/ROZ1/2024 (13/010/BK_24/0081).

References

1. Abuazza, O.A., Labib, A., Savage, B.M. (2019). Development of an auditing framework by integrating ISO 9001 principles within auditing. *International Journal of Quality & Reliability*, 37(2), 328-353.
2. Alic, M., Rusjan, B. (2010). Contribution of the ISO 9001 internal audit to business performance. *International Journal of Quality and Reliability Management*, 8, 916-937.

3. Claver, E., Tari, J.J. (2013). Levels of quality management in certified firms. *TQM & Business Excellence*, 4(9), 981-998.
4. Ejdys, J. (2011). *Model doskonalenia znormalizowanych systemów zarządzania oparty na wiedzy*. Białystok: Wyd. Politechniki Białostockiej.
5. Francis, J.R. (2011). A Framework for understanding and researching audit quality. *Auditing: A Journal of Practice & Theory*, 30(2), 125-152.
6. Golińska, E. (2019). Skuteczna komunikacja w procesie audytu wewnętrznego. *Marketing i Rynek*, 11, 55-62.
7. Grudowski, P. (2010). *Projektowanie nadzorowanie i doskonalenie systemu jakości według normy PN-EN ISO 9001:2009 w oparciu o podejście procesowe*. Gdańsk: ODDK.
8. Grzesiak, L. (2021). *Kapitał ludzki jako czynnik skuteczności audytu wewnętrznego*. Łódź: Wyd. Uniwersytetu Łódzkiego.
9. Hernandez, H. (2010). Quality audit as a driver for compliance to ISO 9001:2008 standards. *The TQM Journal*, 4, 454-466.
10. Jedynak, P. (2007). *Ocena znormalizowanych systemów zarządzania jakością Instrumenty i uwarunkowania wartości*. Kraków: Wyd. Uniwersytetu Jagiellońskiego.
11. Jedynak, P. (Ed.) (2004). *Audyt w zarządzaniu przedsiębiorstwem*. Kraków: Księgarnia Akademicka.
12. Kreier, E., Łuczak, J. (1998-2002). *Łatwy i skuteczny sposób uzyskania certyfikatu ISO 9000*. Poznań: Forum.
13. Książek, D., Ligarski, M.J. (2020). *Badania oddziaływania rozwiniętego systemu zarządzania jakością na doskonalenie wyrobu i procesu na przykładzie finalistów Polskiej Nagrody Jakości*. Gliwice: Wyd. Politechniki Śląskiej.
14. Lenning, J., Gremyr, I., Raharjo, H. (2022). What contributes to auditee satisfaction in external ISO 9001 audits? *The TQM Journal*, 34(6), 1877-1895.
15. Ligarski, M.J. (2007). Ocena systemu zarządzania jakością – wyniki badań. *Towaroznawcze Problemy Jakości*, 4(13), 25-35.
16. Ligarski, M.J. (2010). *Podejście systemowe do zarządzania jakością w organizacji*. Gliwice: Wyd. Politechniki Śląskiej.
17. Ligarski, M.J. (2012). Problem identification method in certified quality management systems. *Quality & Quantity*, 46, 315-321.
18. Ligarski, M.J. (2014). Diagnoza systemu zarządzania jakością w polskich organizacjach. *Problemy Jakości*, 5, 14-22.
19. Ligarski, M.J. (2015). Dobór i przygotowanie kandydatów do pełnienia funkcji audytora jakości – analiza krytyczna. *Systemy wspomagania w inżynierii produkcji Jakość i bezpieczeństwo*, 3(12), 99-108.
20. Ligarski, M.J. (2018a). Istota audytu i jego rola w systemie zarządzania jakością. In: R. Knosala (Ed.), *Innowacje w zarządzaniu i inżynierii produkcji*, t. 2 (pp. 261-271). Opole: Oficyna Wyd. Polskiego Towarzystwa Zarządzania Produkcją.

21. Ligarski, M.J. (2018b). Methodology of problem analysis in the quality management system with the use of systems approach. *Manage. Syst. Prod. Eng.*, 26(3), 157-161.
22. Ligarski, M.J. (2020). Zagrożenia dotyczące audytowania systemu zarządzania jakością w dobie Przemysłu 4.0. In: A. Michna, J. Kaźmierczak (Eds.) *Przemysł 4.0 w organizacjach. Wyzwania i szanse dla mikro, małych i średnich przedsiębiorstw* (pp. 161-171). Warszawa: CeDeWu.
23. Lisiecka, K., Czyż-Gwiazda, E., Lisiecka-Bielanowicz, M. (2017). *Kompetencje w certyfikowaniu i audytowaniu systemów zarządzania jakością produktów*. Katowice: Wyd. Uniwersytetu Ekonomicznego w Katowicach.
24. Łuczak, B., Kuklińska, D. (2007). *Audyty i audytowanie Jak sprawić by przynosiły jeszcze więcej korzyści*. Poznań: Wyd. Wyższej Szkoły Bankowej.
25. Matuszak-Flejszman, A. (Ed.) (2010). *Audit narzędziem utrzymania i doskonalenia znormalizowanych systemów zarządzania*. Poznań: Polskie Zrzeszenie Inżynierów i Techników Sanitarnych.
26. Okwiri, O.A. (2013). ISO 9001 quality management system audit as an organizational effectiveness evaluation tool. *International Journal of Information Technology and Business Management*, 20(1), 15-29.
27. Pacana, A., Stadnicka, D. (2006). *Wdrażanie i auditowanie systemów zarządzania jakością zgodnych z normą ISO 9001:2000*. Rzeszów: Wyd. Politechniki Rzeszowskiej.
28. Pacana, A., Stadnicka, D. (2017). *Nowoczesne systemy zarządzania jakością zgodne z ISO 9001:2015*. Rzeszów: Wyd. Politechniki Rzeszowskiej.
29. Penini, G., Carmeli, A. (2010). Auditing in organizations: A theoretical concept and empirical evidence. *System Research and Behavioral Science*, 27(1), 37-59.
30. Pivka, M. (2004). ISO 9000 value-added auditing. *TQM & Business Excellence*, 15(3), 345-353.
31. PN-EN ISO 9000:2015 Systemy zarządzania jakością Podstawy i terminologia.
32. PN-EN ISO 9001:2015 Systemy zarządzania jakością. Wymagania.
33. Rogala, P. (2017). Etyka zawodowa audytorów wewnętrznych – studium przypadku. *Problemy Jakości*, 3, 17-20.
34. Russell, J.P. (2007). Know and follow ISO 19011'a auditing principles. *Quality Progress*, 40(2), 29-34.
35. Sampaio, P., Saraiva, P., Rodrigues, A.G. (2009). ISO 9001 certification research: questions, answers and approaches. *International Journal of Quality and Reliability Management*, 1, 38-58.
36. Sun, J., Liu, G. (2011) Client-specific litigation risk and audit quality differentiation. *Managerial Auditing Journal*, 26(4), 300-316.
37. Szkiel, A. (2023). Ocena skuteczności procesu audytów wewnętrznych z wykorzystaniem metody ABCD Suzuki. *Problemy Jakości*, 1, 9-18.
38. *The ISO Survey 2022*. Retrieved from: <http://www.iso.org>, 17.01.2024.

-
39. *The ISO Survey*. Retrieved from: <http://www.iso.org>, 15.01.2024.
40. Wojciechowski, P. (2020). Znaczenie audytów w systemach zarządzania jakością. *Zeszyt Naukowy Wyższej Szkoły Zarządzania i Bankowości w Krakowie*, 56, 28-39.