

Aneta Magdalena Brzeska

Rozprawa doktorska

Audyt spółdzielni mieszkaniowej – potrzeba integracji rewizji finansowej i lustracji

Title: Housing Cooperative Audit – the Need to Integrate Financial Audit and Inspection

Abstract: The purpose of the paper was to develop an integrated audit model for a housing cooperative, taking into account aggregate information from financial audit and inspection aimed at increasing the value for internal and external stakeholders. The following partial objectives were used in the paper to achieve said goal: demonstrating the specifics of a housing cooperative in the light of other organizational and legal forms; systematizing knowledge regarding financial audit and inspection of a housing cooperative in Poland; indicating the need to supplement and refocus information disclosures currently in force in the financial audit report and inspection report; defining a set of persons interested in the integrated audit of a housing cooperative and identifying the factors affecting its model; identifying information disclosure needs, in conjunction with the scope of information generated by the current audit report and inspection report. The application aims were to formulate proposals for legislative changes in the profession of an expert auditor and to define the path and possibilities of using the results of the doctoral thesis in the practice of Polish housing cooperatives, providing economic practitioners (external experts intending to inspect a housing cooperative) with a new audit formula and its final product. The following main hypothesis was designed in this study's doctoral thesis: an integrated audit of a housing cooperative requires consideration of inspection aspects relevant to a wide range of recipients.

The main hypothesis of the thesis is supplemented by five auxiliary hypotheses: systemic and general social conditions of a housing cooperative's functioning determine the structure of the audit of its activities; as part of the extended

financial audit, information required by the inspection regulations will be obtained; the model of an integrated audit report is adapted to the needs and requirements of the housing cooperative's stakeholders; a model of the report on an integrated audit, including a financial audit and inspection, will improve the pertinence/relevance of information generated from the report for all stakeholders. In order to verify the hypothesis and pursue the goal of the paper, a logical verification (by means of a deductive analysis, in-depth studies of domestic and foreign literature with analysis of legal acts) and empirical verification (using the survey method and a case study in one micro-sized housing cooperative located in Poland) was carried out.

The paper acknowledges the characteristics of housing cooperatives; financial audit and inspection in theories and in regulations; products of financial audit and inspection; a model of a housing cooperative integrated audit and verifies the possibility of implementing the proposed model in practice.

The studies carried out in the paper result in a positive verification of the main hypothesis, according to which the integrated audit of a housing cooperative requires consideration of inspection aspects relevant to a wide range of recipients. It should be noted that the solution is only of model nature, and each auditor must adapt it to their needs and the specific housing cooperative inspected. However, it seems that the model concept presented can be generalized to all national housing cooperatives, regardless of their size.

Key Words: enterprise, housing cooperative, financial audit, inspection, expert auditor, inspector, audit.