

THE ROLE OF INTERNAL AUDIT IN STRENGTHENING ORGANIZATIONAL GOVERNANCE UNDER THE NEW GLOBAL INTERNAL AUDIT STANDARDS

Author **Lidia TONU**

Academy of Economic Studies of Moldova , lidia.tonu@ase.md [ORCID: 0000-0003-0217-6432](https://orcid.org/0000-0003-0217-6432)

Author **Galina BĂDICU**

Academy of Economic Studies of Moldova , badicu.galina@ase.md [ORCID: 0000-0002-9429-3654](https://orcid.org/0000-0002-9429-3654)

Abstract:

The Global Internal Audit Standards, applicable as of 2025, bring about a substantial redefinition of the role of internal audit within the architecture of organizational governance. By explicitly establishing the internal audit function as an institutional element operating under the authority of the board, this normative framework departs from the traditional compliance-focused paradigm and repositions internal audit as a key instrument of accountability, oversight, and protection of organizational value.

This article examines how internal audit contributes to strengthening organizational governance through an analysis of the new requirements, with a particular focus on Principles 6–8, which address the board's authorization of the mandate, the independent positioning of the function, and the exercise of governance-level oversight. The research adopts a qualitative, normative-institutional approach, based on documentary and comparative analysis of the Global Internal Audit Standards (2025), especially provisions 6.1–6.3, 7.1–7.2, and 8.1–8.4, interpreted in correlation with key governance concepts such as institutional legitimacy, structural independence, and strategic accountability.

The findings indicate that organizational governance is strengthened through a set of interdependent institutional mechanisms, namely: the recognition of the internal audit mandate and charter as governance instruments; the institutional positioning of internal audit leadership under the authority of the board; and the establishment of a systematic oversight regime covering resources, quality, and performance of the function. In the public sector in particular, these mechanisms enhance institutional accountability, transparency, and public trust, contributing to the transformation of internal audit from an administrative function into an authentic pillar of organizational governance.

Keywords: Internal Audit; Organizational Governance; Global Internal Audit Standards; Public Sector; Accountability; Republic of Moldova

JEL codes:: M42, G34, H83