

## **Abstract**

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**Topic: Administrative and legal aspects of internal audit in local government administration.**

In recent years, Poland has undergone significant changes in the organization and functioning of local government administration, aimed at improving management efficiency at both the local and regional levels. Local government authorities, in fulfilling their tasks to meet the needs of the local community, should strive to carry out these duties lawfully, efficiently, and effectively. Transformations occurring in public administration—such as globalization, digitalization, and the evolving scope of responsibilities assigned to local government—necessitate the search for tools that can enhance the efficiency of these bodies' operations. One such tool that may serve these objectives is internal audit.

In this context, the present dissertation seeks to illustrate the role of internal audit as an instrument in executing the tasks of local government administration, particularly in relation to administrative proceedings that culminate in the issuance of administrative decisions. The proper implementation of management control mechanisms in these proceedings may significantly influence the efficiency, effectiveness, and timeliness of tasks performed by local government administration. The primary function of internal audit is to identify key risks, as well as to provide recommendations and advice aimed at improving the functioning of these units.

When carrying out assurance tasks in the area of issuing administrative decisions, multiple aspects may be subject to audit. These include the correctness and quality of drafted administrative decisions, the system of delegations of authority within the unit, the timeliness of administrative proceedings, and the evaluation of the efficiency of the decision-making process, with consideration of substantive accuracy, as well as financial and legal compliance. The aim of the research presented in this dissertation was to confirm or refute the main thesis: internal audit can serve as a tool supporting the head of a local government administration unit in achieving objectives and tasks through systematic evaluation of management control and advisory activities.

The first chapter of this dissertation discusses the legal foundations and the origins of internal audit in local government units. It presents internal audit in the context of public management concepts and offers a comparative analysis of internal audit and internal control as tools that support the heads of local government units in carrying out statutory tasks.

Additionally, the chapter addresses the goals and responsibilities of internal audit and highlights its impact on the efficient and effective delivery of services provided by local government units. Considerations regarding the organization and functioning of internal audit in local government administration are presented in the second chapter. This chapter outlines the legal frameworks governing the operation of internal audit in local government units, as well as the qualification requirements and criteria applicable to internal auditors, as established by legislation and professional standards of practice. Furthermore, it addresses the issues of independence and objectivity of internal audit as crucial instruments supporting unit managers in effective governance. Attention is also given to the scope of liability for violations of public finance discipline resulting from the failure to conduct internal audits in these units.

The third chapter presents the principles governing the implementation of internal audit in local government units.

Finally, the fourth chapter contains the program of an assurance task, the factual findings, identification of risks, and recommendations for the head of the unit in the process of issuing administrative decisions. It also attempts to evaluate the effectiveness of internal audit in local government units based on empirical research, with the results additionally assessed from the perspective of state control authorities.