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Dissertation abstract

"Normative determinants of internal control in Polish government administration".

The subject of the considerations undertaken in the dissertation are the legal norms relating to control implemented in government administration on the basis of the Act of 15 July 2011 on control in government administration.

The main objective of the thesis is an attempt to assess the current legal status relating to control in government administration, as well as to indicate that the provisions of the abovementioned Act, which have an impact on the effectiveness, speed and quality of control carried out, are in fact insufficient and require specific changes.

The considerations made in the study are included in four chapters preceded by an introduction, in which the author presents an overview of the study, the research methods applied and poses questions, which he tries to answer in the following chapters.

The first chapter makes the necessary terminological arrangements relating to administration and control. At the same time, the concept of control is analysed with regard to the criterion of the subject, its possible types and functions. Furthermore, the fundamental differences between control, supervision and management are presented, while pointing out the similarities between internal control, internal audit and management control.

The second chapter focuses on the changes taking place in the way internal and external control has been implemented in public administration over the last 100 years.

The third chapter was devoted to the analysis of the current legal situation related to internal control in government administration. It reviews and recapitulates the most important legal norms that are directly related to the control methodology that constitutes the quality, speed and effectiveness of internal control.

The final chapter attempts to define the model of internal control in government administration based on the proposed amendments to the Act on control in government administration. Each of the subsections is a kind of separate *de lege ferenda* proposal, the implementation of which would be aimed at increasing the efficiency, speed and effectiveness of internal control in government administration. The changes taking place within the administration are a natural consequence of its development, nevertheless, to be appropriate, the administration must open up to current needs and existing challenges.

The dissertation ends with a conclusion in which the author argues that the Act on control in government administration should undergo a specific revision and, although this will not happen quickly and easily, it seems inevitable. Possible areas and directions for change are indicated in Chapter Four. It has been pointed out that they may fit into the scope of the discussion conducted in the scientific community as to the advisability of distinguishing a new branch of law, i.e. the law of control.

It also includes a consideration of the possibility of developing, based on the changes proposed in the work, two normative acts relating to internal control, one covering government administration and the other covering local government administration.

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