

Rozprawa doktorska –Anna Wąsowska  
**Administracyjnoprawny status regionalnych izb obrachunkowych  
i ich kompetencje w zakresie nadzoru i kontroli nad działalnością  
jednostek samorządu terytorialnego**  
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The main purpose of the dissertation is to analyze the normative legal position occupied by regional fiscal chambers among other supervisory and control bodies over the activity of local government, as well as to draw attention to the scope of influence by regional chambers of auditors on the independence of local self-government units. The correctness of current constitutional and statutory solutions in this respect has been analyzed. Regional Audit Chambers at the time when the Act on Local Government was adopted in 1990 were conceived as a specialized, state supervision and control body over local self-government in the field of financial management. On the one hand, they were supposed to be a financial quasi-court, and on the other hand they were supposed to be a body providing assistance in organizing trainings and coaching for local government employees.

Regional Audit Chambers in accordance with the Constitution of the Republic of Poland have the position of a body independent of government administration bodies, which is to guarantee the impartiality and objectivity of local government units in the area of assessment of their finances. According to art. 171 of the Constitution of the Republic of Poland, the chambers were appointed to exercise supervision over the activity of the local government units from the point of view of legality in financial matters. The provision of art. 171 was placed in Chapter VII of the Constitution concerning local self-government. It is important that the legal position of other supervisory authorities mentioned in art. 171 of the Constitution (the Prime Minister and the governor) was regulated in Chapter VI of the Constitution concerning the Government and government administration. Therefore, it should be assumed that the Constitution sets the regional chambers the position of a body independent of government administration bodies. This placement guarantees impartiality and objectivity in the field of supervision and control of financial management of local government entities to the local government units. Territorial self-government as a public law institution is a decentralized state administration performed by independent local administration bodies at the level of communes, poviats and voivodeships. Each of the local government units has legal personality, it has the ownership right and other property rights, and its independence is subject to judicial protection. The lack of subordination to government administration bodies and the lack of hierarchical

subordination between individuals is the guarantee of independence of individual local government units. In the scope of supervisory activities, the material competence of the regional chambers of auditors includes resolutions and ordinances of bodies of territorial self-government units (only of a financial nature) in matters of: the procedure of adopting the budget and its amendments; budget and its changes; incurring liabilities affecting the amount of public debt of the local government units. and lending; the rules and scope of awarding subsidies from the local government units budget; local taxes and fees to which the provisions of the Tax Ordinance Act apply; discharge; long-term financial forecast and its changes.

The Regional Audit Chamber also exercises audit powers in the field of financial control, including the implementation of tax obligations and public procurement, using not only the criterion of compliance with the law, but also compliance of the documentation with the actual state, and government administration tasks performed on the basis of laws and agreements control of financial management. The control is performed using the criterion of: purposefulness, reliability and economy. RACs inspect: the local government units and other entities indicated in the act: metropolitan unions, inter-municipal associations, municipal associations and commune and poviats associations, poviats unions, poviats and commune associations, poviats associations, self-government organizational units, including self-government legal persons and other entities in the scope of their use of subsidies granted from local government units budget. The concept of control refers to verification activities. Chambers are obliged by law to carry out a comprehensive control of financial management of the local government units once every four years, in addition, chambers may carry out the so-called problem checks on their own initiative or at a request.

In addition, the regional audit office undertakes statistical activities: reporting, preparation of analyzes and opinions, as well as carrying out information, instructional and training activities in the area covered by supervision and control. The Regional Audit Chamber is the only supervisory and control body over the local government units activity, having a statutory obligation to conduct information and training activities in the area covered by supervision and control, this activity may be carried out for a fee. Presented issues are a derivative of the issue ongoing since the revival of territorial self-government in the early 90s of the twentieth century, the issue of determining the limits of independence of territorial self-government against the background of supervisory and control activities in the financial matters undertaken by regional chambers of auditors. Indication of these boundaries is extremely important from the point of view of realizing the idea of independence of territorial self-

government, as well as the possibility of protecting this independence from unauthorized supervisory activities.

Analyzing the role played by regional chambers of audit as state public administration bodies one should notice that their specialization takes on two dimensions. The first refers to the basic tasks, i.e. supervision and control over financial activity of the local government bodies, and the second aspect concerning a number of functions entrusted to chambers in the field of opinions, training and instruction, or signaling functions.

The legislator remained consistent in the protection of entities governed by public law subjected to the competences of the chambers, enabling verification of supervisory decisions of the RAC by administrative courts. Such a solution should be assessed positively, because the principle of protection of independence and autonomy of territorial self-government is a value that should be subject to special protection and it is supposed to be included in the activities of supervisory and control authorities, even the most specialized ones. Regional audit chambers are the best guarantor of constant monitoring of the activity of the local government units, they are also a partner and help the local government structures, contributing to the improvement of the efficiency of local and regional administration.

The performance of public tasks by public administrations, including by the territorial self-government, must correspond to the standards defined by the binding legal order, but also to meet social expectations. The imperious actions of the public administration and the resulting necessity to submit to its decisions are not absolute, each citizen dissatisfied with the manner of implementation by the public administration is entitled to assert its claims against independent, impartial bodies. The quality of public administration is a result of the accuracy of objectives set by it, the legitimacy of postulates, impartiality and timeliness of matters handling as well as the availability of services, effectiveness of tasks, transparency of procedures and compliance with legal standards and the effectiveness of meeting the needs of citizens, their level of satisfaction with the public administration performance of tasks entrusted to it and the possibility of verifying its decisions. The issues of external and internal impact on the performance of public tasks is directly related to the institution of supervision and control.

The subject of research undertaken in the dissertation is broadly connected with the issue of independence of territorial self-government within the framework of decentralized public administration. Supervision and control of regional accounting chambers set the limits of this independence in the aspect of financial management. The dissertation also affects the essential sphere of spending public funds collected by the local government unit and the necessity of exercising "custody" on the part of the state over this procedure, through regional audit

chambers established for this purpose. Comprehensive administrative and legal analysis of the regional audit chambers enables to characterize each of the powers: both supervisory, control as well as informational, instructional, training and opinion making, thanks to which it will be easier to distinguish between individual competences performed by that body.