

## Summary

The doctoral dissertation contains the most important issues related to the implementation by the city with county rights of institutional internal control, control of the correctness of collection and use of subsidies and internal audit in the field of educational tasks, which consist in providing education, upbringing and care, including special education and social prevention. The dissertation presents applicable laws, doctrine positions and jurisprudence of administrative courts in the discussed matter.

The control aims at eliminating revealed irregularities, and the internal audit is aimed at improving operations or conditions of the entity. Institutional control and internal audit are an important source of assessment of management control, that is all activities undertaken to ensure the implementation of objectives and tasks in a lawful, effective, economical and timely manner.

The dissertation provides general characteristics of the management control, control, internal audit and educational tasks, and also of the city with county rights. The paper includes the most important theoretical issues related to the topic of the dissertation. Institutional internal control is carried out by the city with county rights in units belonging to the public finance sector responsible for educational tasks and has not been regulated in generally applicable regulations. Control of the correct collection and use of subsidies in the field of education, upbringing and care is performed by the city with county rights in entities outside the public finance sector and has been regulated in the act on financing educational tasks. Internal audit is carried out by a city with county rights in units classified as a part of the public finance sector performing educational tasks and has been regulated in the act on public finances and the ordinance on internal audit and information about the work and results of this audit.

The dissertation presents also regulations (decree of the mayor of the city and resolutions of decision-making bodies) in force in selected cities with county rights in Poland, that is in Lublin, Gdańsk, Poznań, Kraków and Warszawa, regulating institutional internal control, control of the correctness of collection and use of subsidies and internal audit. The doctoral thesis provides de lege ferenda conclusions regarding the public finance act and the act on financing educational tasks.

Institutional control and internal audit are an integral and inseparable part of the tasks performed by local government units, including educational tasks, and the common part of control and audit is only to determine the actual state of affairs.

