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The importance of management control in the implementation of public tasks by local government²

INTRODUCTION

Efficient and effective management of public administration offices requires considerable competence and experience of policymakers making management decisions. Nowadays, there are more and more voices in the scientific literature that “contemporary public administration is slowly moving away from the traditional Weberian model of the so-called ideal bureaucracy” towards management based on defining goals, determining adequate indicators – measures, and then rigorously accounting for local government decision making for intended purposes (Lubas et al., 2016, p. 8). In public administration units, the management process differs significantly in many ways from that which is practiced in the private sector. The fundamental goal of the management process in the private sector is to look for organizational, economic and financial solutions, in particular to increase the assets of owners and shareholders. On the other hand, public administration units, acting both at the central and local level, perform specific functions in the field of social life, providing services and benefits in the public interest (Kumpiałowska, 2011, p. 10). In the common sense, public management in relation to public sector entities (public finance sector) means organizing activities to achieve specific goals while maintaining the principles of organizational efficiency and effectiveness, including real responsibility for the obtained results (Jastrzębska et al., 2016, p. 66). In public administration, the essence of management control

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comes down to changes in the way of planning, organizing and, finally, offering an innovative approach to the implementation of public tasks. Full implementation of management control demands should ensure the improvement of the managerial quality of public funds and assets under the control of local government officers. Compliance with procedures – both external (provisions of general law) and internal regulations (regulations, instructions) in economic terms creates a solid basis for more efficient and effective making of public expenditure. It should be added that skilful management of public expenditure has an impact on reducing the constantly growing debt of local government units. Adam Czudec draws attention to this important problem, stating that “a significant problem of public finances in Poland is high and ever-increasing debt, which – if this trend persists in the long run – must lead to shifting the costs of today’s operations to the following generation, and reducing the possibility of performing tasks belonging to the public sphere” (Czudec, 2014, p. 17). Raising the degree of clarity regarding the operation and management of public funds is one of the objectives of management control, which in practical terms should contribute to reducing the debt of local government units and improving local government admission.

The organization of a management control system is of great importance in the activities of Local Government Units (LGUs) and in ensuring the quality of public services provided. If management control functions properly, then LGU offices are more effective and efficient. Management control standards have an influence on a proper functioning of the management control system if they are respected by the managers of LGUs. Bearing in mind the above premises, a research problem arises which reads as follows: *what actions are taken by the management of LGU offices in order to ensure effective and efficient management control?* On the basis of such a research problem, there is a hypothesis put forward, under which: *effective implementation of public tasks by local government depends on the quality of the management control system.* Bearing in mind such a research problem and the specific hypothesis, the main goal of the study is to present the state and functioning of management control in local government units in Poland. The practical goal is to try to show the solutions that can be used by decision makers to design the management control system.

LITERATURE REVIEW

After the change of rules of the Public Finance Act of June 30, 2005 (Official Gazette from 2005 no. 249, 2104) in the public finance sector units, an innovative management concept emerged, defined as management control. Management control should be viewed through the prism of a new way of public sector management, promoted on an international scale, similar to the one existing in the private sector (Winiarska, Postuła, 2012, p. 4; Szczepankiewicz, 2011,

pp. 247–258). The legislator presented the concept of management control in the regulations of the Public Finance Act of 27 August. According to art. 68 of this Act “management control in units of the public finance sector is the totality taken to ensure the implementation of objectives and tasks in a lawful, effective, economical and timely manner”.

The legislator, by introducing management control to the public finance sector entities, justified the decision in that, among others (...) the current practice associated with the functioning of the concept of financial control in the regulations shows that it is identified only with a strictly financial aspect of the entity’s activity. The intention of the originator is to extend the scope of management control to all aspects of the entity’s operations. The basic element of management control in administration is the responsibility of each unit manager for the implementation and monitoring of such elements of management control, so that the entity achieves its goals in a lawful, effective, economical and timely manner (*Justification for the government project...*, 2010).

The definition of management control can be found in numerous scientific publications. One of the examples may be the definition formulated by E. Chojna-Duch. According to the author, “management control is a category related to the management process itself, combining elements of power and responsibility in the public finance sector. It is also the role of the head of the unit as a regulator to perform managerial or administrative functions” (Chojna-Duch, 2010, p. 50). A fairly interesting definition of management control has also been presented by R. J. Mockler. In the author’s opinion, the term “management control” is nothing more than comparing certain standards, plans and objectives, with the results that assumptions are obtained – the results constituting the basis for possible corrective actions, so that the organization’s activities are most rational and economically justified (Mockler, 1970, pp. 123–124).

The implementation of a new management concept designed to improve the functioning of public administration usually means the need to optimize expenditure (including employment) and the privatization – or quasi-privatization – of state property, the development of information technology (IT) and reaching international standards, and therefore global dimensions (Mazurek, Knedlerek, 2010, p. 16). An important role in the operation of public administration units is played by skilful management of risk. It should be emphasized that in accordance with the existing legislation of financial law, risk management is one of the elements of management control. The main goal of risk management in LGUs is to limit possible negative effects to the accepted level (Czerwiński, 2004, p. 930). The literature indicates that the main factors that have a direct impact on the effectiveness of risk management are insufficient knowledge of the management and staff on the subject of risk management as well as difficulties in analyzing and determining the effects of risk (Braig et al., 2011, p. 3). The management of the highest level is responsible for both proper functioning of management

control and for effective risk management. This is confirmed by the judgment of the Regional Administrative Court, which states that “(...) the head of the unit, even if he effectively delegates certain powers and duties to his employees, is not relieved of the responsibility for the lack of management control” (ruling of the Provincial Administrative Court in Warsaw of May 14, 2012, VSA/WA 2016/12, SIP LEX no 1297705). Internal audit provides a lot of help for the managerial staff in ensuring the proper functioning of the management control – its participation is especially reliable in the assessment of IT systems (IS) as well as indicating recommendations improving the system (Cangemi, Singleton, 2003, pp. 70–71). Inadequate risk management in local government units may cause that the intended purposes will not be achieved or will lead to the risk of irregularities, embezzlement or financial fraud. In the event of abandonment of the postulates of management control, in particular risk management, a catastrophic situation may occur. It is mainly about providing sufficient resources to finance the effects of such events (Benson, Clay, 2004, pp. 19–21). That is why skillful risk management is important in the implementation of public tasks by local government.

New public management, however, is not just a pro-quality concept, because the aim of administration operating in the spirit of new public management is to obtain specific results, effective control of operations and accountability for the results achieved (Dolnicki, 2019, p. 50). In the literature on the subject, there are also indications of the correct construction of management control protecting the entity against failure to achieve its goals (Mazurek, Knedlerek, 2010, p. 44). Most interpretations, however, seem to lead to the general conclusion that management control is a kind of process by which the management ensures that the resources are efficient and effectively obtained as well as used to achieve the goals of the entity (Małecka-Lyszczek, 2015, p. 12). The allocation of services of general interest for the population of a given local government community may be more effective, more colourful or even cheaper. That is, if the objectives of management control listed in the *Act on Public Finance of 2009* are taken into account (Sołtyk, 2013, pp. 45–51).

METHODOLOGY AND DATA

The assumption was made that the study would be carried out using a questionnaire survey. The first part of the survey was aimed at obtaining information about respondents. Therefore, the questionnaire has eight questions. The remaining part of the survey contains 42 detailed questions related to five segments of management control. The questionnaire prepared in an electronic form was sent in the second half of 2017 to 2808 LGUs – all units in Poland. The percentage of LGUs participating in the study was as follows: self-governing voivodeship – 13 (81.3%); powiats – 45 (14.46%); cities with powiat status

– 14 (21.2%); urban gminas – 45 (19%); rural-urban gminas – 77 (12.5%) and rural areas – 213 (13.7%). The survey was sent to 650 randomly selected LGUs. 485 replies were received, which constituted 74.6% of the questionnaires sent. Due to the fact that some of the surveys were filled out incorrectly – it was decided to conduct the analysis on the basis of 407 surveys, which constituted 62.6% of the surveys sent to local government units. The number of surveys adopted for analysis was sufficient to allow the research sample to be representative. The rationale for using the questionnaire was based on such premises as automatism, speed of obtaining information from the respondents and the assumed research goal. The head of each territorial self-government unit was responsible for filling in the questionnaire. This is due to them being responsible for the functioning of management control in accordance with the provisions of the Act on public finances.

The questions formulated in the survey questionnaire were drawn up by the author of the study, based on the guidelines of management control standards for the public finance sector announced by the Announcement No. 23 of the Minister of Finance of December 16, 2009 (Official Journal of the Ministry of Finance 2009, No. 15, item 84). The research also involved a critical review of the literature in the field of public finances and management of public organizations. It was also necessary to use some legal regulations. In the research, the method of deduction and induction was also used.

Respondents were asked the following questions in the survey:

- Whose activities have a major impact on improving management control at the JST office?
- When did the last review of the organizational structure of the LGU office take place?
- Is there a plan for setting goals and task implementation in the local government office?
- What are the main barriers and limitations in the LGU office related to risk management?

Selected research results were presented in the article titled “Implementation of management control postulates in the improvement of local government units – preliminary survey results” – published in the journal *Optimum. Economic Studies* 2018 No. 2 (92) (Sołtyk, 2018, pp. 123–137). The issues of research published in the *Optimum* journal are very different from the results presented in the current study. The subject of previous research was to determine whether the goal-setting scheme has been implemented in LGU offices. What tools are used to monitor and evaluate the implementation of the assumed goals and tasks? The subject of the published research was also determining whether a code of ethics was introduced in the LGU office, and verifying whether managers of local government units submit a statement on the state of functioning of management control.

The current study presents the rest of the research conducted by the author. However, this time the subject of investigation was the issue of the importance of management control in the design of the organizational structure and its review, the preparation of action plans as well as showing what the barriers and other limitations are in risk management by local government managers.

ANALYSIS OF THE RESULTS AND THEIR INTERPRETATION

The respondents were asked the question: *Whose activity has a significant impact on the improvement of management control in the LGU Office?* The numerical data contained in Table 1 clearly shows that the share of individual instruments affecting the improvement of management control varies depending on the type of LGU. According to the respondents from the urban districts, internal audit is significant in improving the management control system – 84.6% of responses. In addition, the results obtained indicate that the LGU manager is of the greatest importance regarding the correct operation of management control – 66.7%, as well as functional control – 76.9%. The research shows that the activity of the audit commission is the least important in improving management control – 4.7%.

A general conclusion that can be drawn on the basis of the obtained results is that in the opinion of the staff of the investigated local government units, the internal audit activity and the head of the LGU office have the greatest impact on the improvement of management control. Detailed results of the study are presented in Table 1.

Table 1. Whose activities have a major impact on improving management control in the LGU? (the percentage of responses among respondents)

Specification	Type of Territorial Local Government Unit (%)					
	voivodships	powiats	cities with powiat status	urban gminas	rural-urban gminas	rural gminas
Institutional control	66.7	39.5	61.5	43.2	38.2	31.9
Functional control	66.7	44.2	76.9	65.9	35.5	30.9
Manager of LGU	66.7	41.9	53.8	52.3	55.3	62.8
Internal audit	66.7	60.5	84.6	61.4	56.6	25.1
External audit	66.7	20.9	23.1	22.7	10.5	7.3
Cashier	33.3	27.9	38.5	36.4	35.5	51.3
Revision committee	33.3	4.7	23.1	13.6	6.6	8.4

Source: own study based on the survey.

Table 2 contains the answers to the question on respecting postulates of management control standards by LGU. To the question: When was the last review of the organizational structure of the local government office?, over half of the respondents (60.4%) answered with 'a year ago'. Such an answer can be considered satisfactory because it can mean that the managers of LGU undertake actions aimed at adapting the organizational structure to the assumed goals and tasks. Importantly, the research showed that in 35 LGU offices (9.0%) the review of the office structure was not carried out at all. This means that the management of these LGU offices does not comply with the guidelines of the Communiqué No. 23 of the Minister of Finance of December 16, 2009, regarding the standards of management control. Detailed results of the study are presented in Table 2.

Table 2. When was the last review of the organizational structure of the LGU office? (the percentage of responses among respondents)

Specification	Type of Territorial Local Government Unit (%)					
	voivodships	powiats	cities with powiats	urban gminas	rural-urban gminas	rural gminas
4 years ago	0.0	2.3	0.0	2.2	3.9	6.7
3 years ago	33.3	7.0	7.1	2.2	5.2	9.6
2 years ago	0.0	18.6	0.0	11.1	23.4	19.1
1 year ago	66.7	62.8	92.9	73.3	62.3	54.1
no review of the office structure at all	0.0	9.3	0.0	11.1	5.2	10.5

Source: own study based on the survey.

The next question related to the identification of whether the government has implemented a scheme for determining goals and tasks. The research has shown that in more than half of the local government offices (63.2%) the scheme has been implemented. Lack of action in this respect is confirmed by a large number of responses (36.8%). On the basis of the received responses, one can draw a general conclusion that the managers of Local Government Units striving for more effective risk management, undertake activities aimed at more a efficient realization of objectives and tasks. Crucially, in the offices where a scheme for setting goals has been implemented, it is possible to identify the risk of non-compliance more efficiently and therefore reduce the possible negative effects of its substantialisation. Detailed results of the study are presented in Table 3.

One of the goals of the management control is risk management. Effective risk management in public administration units is primarily aimed at limiting potential losses or a loss of public image. Risk management is a complex process requiring a lot

of experience from the management. It also requires elements of specialist knowledge to make decisions effectively, especially those involving public financial resources.

Table 3. Is a plan for setting goals and tasks implemented in the LGU office? (the percentage of responses among respondents)

Response	Type of Territorial Local Government Unit (%)					
	voivodships	powiats	cities with powiats	urban gminas	rural-urban gminas	rural gminas
Yes	66.7	81.4	100.0	86.4	57.9	54.1
No	33.3	18.6	0.0	13.6	42.1	45.9

Source: own study based on the survey.

Bearing in mind the issue mentioned above, the respondents were asked another question: *What are the main barriers and limitations in the office associated with risk management?* The obtained data indicated that among all the mentioned factors, the most important in the opinions of the respondents was the increase in responsibilities of the managerial staff and the staff of the LGU – 199 responds (53.4%), and a lack of a uniform methodology in the field of risk management in the public sector – 195 respondents (52.4%). At the same time, the lowest-rated element was difficulty in implementing good practices and proven solutions (26%). The general conclusion that can be drawn after the analysis of the data obtained amounts to the statement that there are various barriers and limitations in risk management in individual types of LGUs, but a lack of a uniform methodology of risk management in public administration units has been most often indicated. Detailed results of the study are presented in Table 4.

Table 4. What are the main barriers and limitations in the office associated with risk management? (the percentage of responses among respondents)

Response	Type of Territorial Local Government Unit (%)					
	voivodships	powiats	cities with powiats	urban gminas	rural-urban gminas	rural gminas
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
need to increase the costs associated with employment of a specialist in the office	66.7	22.0	15.4	20.0	17.3	34.4
lack of sufficient experience related to risk management	66.7	41.5	61.5	42.2	50.7	48.2
increasing the responsibilities of the management and staff of the office	0.0	51.2	69.2	53.3	54.7	53.3

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
difficulties in implementing good practices and proven solutions	66.7	36.6	30.8	28.9	28.0	21.5
too vague legal regulations in the field of risk management	0.0	58.5	46.2	62.2	52.0	45.1
lack of a uniform methodology in the area of risk management in the public sector	33.3	58.5	61.5	71.1	57.3	44.6

Source: own study based on the survey.

The research results obtained are consistent with the views expressed in the scientific literature. Consequently, the importance of the correct organizational structure in the proper functioning of an organization was noticed by M. Małecka-Łyszczek (2015, p. 33). This author states that in the “case of local government units, the statutes and regulations establishing the internal system of units will be of special importance”. The obtained research results demonstrate that the organizational structure of local government units is verified in order to adapt it to the tasks performed.

Internal audit has a large impact on the correct operation of controls when analysing the opinions of the respondents. Similar conclusions were evident from research conducted in 2017 by E. I. Szczepankiewicz (2017, pp. 111–120). The results of this author’s research indicate that 69.0% of internal control contributes to the improvement of LGU operation. It means that internal audit in LGU fulfills its role supporting the head of unit in realising goals and tasks (Ignacy, 2016, p. 65). As for the main barriers and limitations related to risk management, the results of the research are consistent with the statements of another researcher, namely O. Martyniuk. The author’s research also demonstrates that “public finance sector entities still report the need for the Ministry of Finance to develop detailed guidelines and guidelines on risk management methodology” (Martyniuk, 2014, p. 95).

CONCLUSIONS

In conclusion, the above considerations should be taken to the effect that properly organized management control supports the management of LGU in the realisation of intended tasks and objectives. Above all, the essence of management control in public administration units assumes the identification of risk, the continuity of its diagnosis leading to the self-improvement of management processes. On the basis of the research conducted, it can be stated that the managers of individual types of local government units undertake actions aimed at a continuous improvement of the

management control system. The head of the office plays the main role in improving the management and control processes. Effective management control allows for more efficient execution of public tasks.

The results of the research clearly confirm postulates of management controls in the scope of reviewing the organizational structure, as well as the need for implemented schemes in the scope of defining goals and tasks. The surveys conducted also illustrate the most common barriers and limitations in the management of risk in the LGU offices. It turned out that the most frequently reported barrier is a lack of uniform risk management guidelines and methods. Results obtained from this research could form the basis for further research into the functioning of management control in public administration.

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Summary

The concept of management control in the Polish legal system has been implemented together with the amendment to the provisions of the Public Finance Act of 27 August 2009. The essence of management control concerns a different view of local government decision-makers on managerial activity in public administration. Management control solutions contribute to increasing the quality, efficiency and effectiveness of public services. In the activities of local government units, the concept of management control may also contribute to the self-improvement of local government administration.

The main purpose of the article is an attempt to assess and demonstrate the functioning of management control in local government units in Poland. The practical goal was to illustrate the solutions that local government decision-makers can implement to design management control systems in offices. The research hypothesis is as follows: The effective implementation of public tasks by the local government depends on the quality of the management control system. The hypothesis was verified by means of an electronic questionnaire.

The research conducted demonstrated that the proper functioning of management control depends on the involvement of the head of a local government. A helpful instrument in assessing management systems is the use of internal audit. The research results illustrated that an obligatory audit commission is of little importance in ensuring the efficiency of management systems in local government administration. As for risk management, respondents pointed out that the main barrier to achieving this goal of management control is, unfortunately, a lack of a uniform risk management methodology in the public sector.

Keywords: local government units, management control, management control standards.

Znaczenie kontroli zarządczej w realizacji zadań publicznych przez jednostki samorządu terytorialnego

Streszczenie

Koncepcja kontroli zarządzania w polskim porządku prawnym została wdrożona wraz ze zmianą przepisów ustawy o finansach publicznych z 27 sierpnia 2009 r. Istota kontroli zarządzania dotyczy odmiennego spojrzenia decydentów samorządu na działalność jednostek administracji publicznej. Rozwiązania kontroli zarządczej przyczyniają się do podnoszenia jakości i wydajności świadczonych usług publicznych. Skuteczna kontrola zarządcza zapewnia również realizację celów. W działalności jednostek samorządu terytorialnego koncepcja kontroli zarządczej może również przyczynić się do samodoskonalenia administracji samorządowej poprzez zarządzanie ryzykiem.

Głównym celem artykułu jest ocena oraz ukazanie funkcjonowania kontroli zarządczej w jednostkach samorządu terytorialnego w Polsce. Celem zaś praktycznym jest próba wskazania decyden-
tom samorządowym rozwiązań, które mogą być wykorzystane do projektowania systemu kontroli zarządczej w urzędach. Postawiona hipoteza badawcza to: skuteczna realizacja zadań publicznych przez samorząd terytorialny uzależniona jest od jakości systemu kontroli zarządczej. Weryfikacji postawionej hipotezy dokonano za pomocą elektronicznego kwestionariusza ankiety.

Przeprowadzone badania ukazują, że poprawne funkcjonowanie kontroli zarządczej uzależnione jest od zaangażowania kierownika JST. Pomocnym instrumentem w ocenie systemów zarządzania jest audyt wewnętrzny. Wyniki badań pokazują, że obligatoryjna komisja rewizyjna jest mało istotna w zapewnieniu sprawności działania systemu zarządzania w urzędach samorządowych. Jeżeli chodzi o zarządzanie ryzykiem – respondenci wskazali, że główną barierą w realizacji tego celu kontroli zarządczej jest brak jednolitej metodologii zarządzania ryzykiem w sektorze publicznym.

Słowa kluczowe: jednostki samorządu terytorialnego, kontrola zarządcza, standardy kontroli zarządczej.

JEL: H72, M42.