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IMPLEMENTATION OF MANAGEMENT CONTROL STANDARDS IN LOCAL GOVERNMENT ENTITIES (BODIES)

1. Introduction

The process of implementing the public financial control system begun in Poland in 2002. It was then that the provisions of the Public Finance Law (PFL)¹ established a new way of public financial control in public finance sector entities (PFSE), including local government entities. The new public financial control system consisted of financial control and internal auditing in PFSE, as well as the mechanisms of central coordination of financial control and auditing executed by the Ministry of Finance. By the end of 2009 the regulations (PFL) and the financial control standards had been amended and improved a number of times to gradually adjust them to the EU guidelines and the international standards. PFSE, including local government entities, have been obliged to introduce new public financial control procedures since January 2010. Local government entities have to develop and implement management control procedures, thus replacing the financial control procedures used so far. The development and implementation of new management control procedures, instructions and mechanisms lies within the competence of the head of the local government entities – the commune head, the mayor, the president of the board. The change of control procedures is to ensure correct, effective and stable functioning of the public finance sector in Poland.

The purpose of this paper is to present the essence and the scope of the management control system in local government entities in the context of the laws and management control standards in force. It discusses the most important conclusions drawn from the internal audit of financial control systems in PFSE conducted in the years 2006-2009, which contributed to the improvement of the subsequent public financial control regulations and standards. Moreover, it highlights the impact of global concepts and standards on perfecting Polish regulations and on the form and content of the Polish management control standards. Finally, it discussed the practical aspects of implementing these standards in local government entities.

¹ *The principles of financial control and internal audit in the public sector were established in the act of 27 July 2001 on the amendment of the public finance law (...) (Journal of Laws No. 102, item 1116), which entered into force on 1 January 2002.*

2. Changes in the public financial control system – from financial control to management control in local government entities

In January 2003 the Minister of Finance announced the first Standards of Financial Control in PFSE, the content of which was partly based on international internal control standards. In the second half of 2003 the **Guidelines for self-assessment of financial control in PSFE**, on the basis of which PFSE heads could assess the financial operations and the functioning of the financial control system in their entities. Yet another amendment to the Public Finance Law of 2005² obliged the Minister of Finance to establish new standards, consistent with international standards. In June 2006 the Minister of Finance announced the second version of the **Standards of Financial Control in PFSE**, which complied with the EU documents and international standards in force at that time. In the first report on the 2006 audit published by the Ministry of Finance the most important problems related to the operation of the financial control systems in the audited PFSE were pointed out. As a result of the audit conducted in PFSE, numerous inadequacies and irregularities were detected, which are presented in Table 1 below.

The foregoing results of the 2006 audit in PFSE showed that many financial control procedures, and in particular those related to risk management, had been insufficiently implemented. Attempts were made in many PFSE to take actions aimed at introducing basic risk management. However, various methodological mistakes were made, e.g. the risk was incorrectly identified and assessed and no remedial measures (risk prevention and protection) were specified. In 2007 the Ministry of Finance developed and announced the new **Guidelines for Self-Assessment of Financial Control in PFSE**³, which were in line with the national laws and regulations and international standards in force at that time.

Table 1. Inadequacies of financial control systems in PFSE

Assessment according to standards	Inadequacies in the functioning of financial control standards
Internal environment (40 PFSE)	1) Professional competence of entity employees is not shaped properly: there are no recruitment procedures (13% of entities), no periodic assessment of employees (18%), no periodic training plans (45%). 2) Sensitive tasks, risk factors and irregularities are not identified, the management are not taking any actions aimed at establishing appropriate remedial measures reducing the occurrence of adverse phenomena (20%) 3) The competence of the chief accountant has not been established properly: the chief accountant's rights have not been established in writing (23%), the obligations and responsibilities of the chief accountant have not been established in a complete and precise manner (18%).

² Ustawa z 30 czerwca 2005 r. o finansach publicznych (Dz.U. z 2005 r., Nr 249, poz. 2104, ze zm).

³ www.mf.gov.pl.

Risk management (602 PFSE)	The majority of PFSE lack a unit or a person responsible for risk management supervision. - 62 % of entities – no risk management documentation. - 53 % of entities – no decision on the acceptable risk level. - 76 % of entities – risk management has not been included in job profiles and employee assessment criteria. - 57 % of entities - no training programs on risk management. - 69 % of entities – no risk registers. - 45 % of the entities which do maintain risk registers claim that they take remedial action.
Control mechanisms (40 PFSE)	1) The financial control procedures are not based on the laws and regulations in force or the <i>Standards of Financial Control</i> (23%). 2) Accounting principles used in the entity have not been established properly: - no documentation specifying the adopted accounting principles(5%). - accounting principles are established and updated by unauthorized persons (5%) - accounting principles are not updated upon the amendment of the laws and regulations in force (8 %). - no description of the IT accounting data processing system and the financial data protection principles (8%).
Monitoring and evaluation (40PFSE)	No self-assessment of financial control based on the <i>Guidelines for self-assessment of financial control in PFSE of 2003</i> (45%)

Source: Own work on the basis of: Sprawozdanie - Audyt wewnętrzny i kontrola finansowa w 2006 r., Ministerstwo Finansów, Warszawa, lipiec 2007 r., s. 18-21.

The second report published by the Ministry of Finance on the audit conducted in 2007 in PFSE shows that the recommendations of internal auditors given in 2006 contributed, i.a. to⁴:

- 1) improving the efficiency of PFSE's operations in the evaluated areas,
- 2) increasing the efficiency of the use of resources and reducing the risk of inappropriate use of resources,
- 3) facilitating processes, improving the effectiveness and efficiency of internal control systems, updating the internal procedures in force and making them more detailed,
- 4) developing written financial and accounting procedures or making the existing ones more detailed,
- 5) introducing new IT systems security procedures and hardware and software

⁴ *Sprawozdanie - Audyt wewnętrzny i kontrola finansowa w 2007 r., Ministerstwo Finansów, Warszawa, lipiec 2008 r., s. 10-11.*

management procedures,

- 6) ensuring that PFSE operate in accordance with the laws and regulations in force and that internal regulations are observed,
- 7) regulating the scope of obligations and responsibilities of the persons engaged in the organization and settlement of projects co-financed by the EU, as well as introducing new procedures in this process.

Moreover, the 2007 report stated that the majority of PFSE heads were still unaware of the significance of risk management and the responsibility of the management pertaining thereto. The practice of implementing the control system to date showed that financial control in PFSE was identified only with the financial aspect of their operations. The actions taken by the Ministry of Finance as part of their coordination of the public financial control system also failed to influence this system in a significant way. Therefore, system changes were considered and new legislative measures were undertaken, aimed at⁵:

- 1) replacing the notion of financial control used so far with the notion of management control, in order to explicitly indicate that it pertains to all the aspects of the entity's operations, and not just to financial aspects,
- 2) improving the method of organizing internal audits in PFSE,
- 3) adjusting the coordination tools to the new public financial control system, including the adjustment of the reporting system.

Moreover, in 2007 the Ministry of Finance developed a document entitled: Risk Management in the Public Sector. The Manual for Implementing a Risk Management System in Public Administration in Poland, addressed to PFSE heads. The document presents the methodology of risk management in PFSE. Next, the first pilot programs aimed at preparing the grounds for implementing an integrated risk management system were implemented in 8 selected PFSE⁶. The risk management system had to be integrated with the management control system. Risk assessment and identification proved to be the most difficult elements for PFSE heads. The crucial error consisted in the lack of reference to the entity's strategic objectives. Moreover, the management focused on control risk instead of business risk. Remedial measures (protecting against risk) were not always specified. Most of the pilot PFSE signaled the need for further support in the process of implementing systemic risk management⁷. The problems in terms of financial control

⁵ *Ibidem*, p. 21.

⁶ *The selected entities included: the Ministry of Finance, the Ministry of Infrastructure, the Ministry of Regional Development, the Voivodeship Office in Katowice, the Agricultural and Food Quality Inspection, the Warsaw School of Economics, the Central Clinical Hospital of the Ministry of Internal Affairs and Administration, and the Poviast Starosty in Legnica.*

⁷ *Sprawozdanie - Audyt wewnętrzny i kontrola finansowa w 2007 r., op. cit, p. 17-18.*

system functioning identified above inspired further changes in regulations. In 2008 the work on the new draft of the PFL begun, within the scope of public financial control. The problems in terms of the functioning of financial control systems in PFSE were taken into account and a number of new solutions improving and strengthening the public financial control system were suggested, including such solutions as⁸:

- 1) introducing management control in PFSE, including local government entities, instead of financial control,
- 2) establishing a management control system at two levels (control level 1 – in particular PFSE, including local government entities, control level 2 – in the government administration department, controlled by a particular minister.
- 3) allowing for audits in local government entities to be conducted by internal auditors employed in the entities or by external auditors, e.g. statutory auditors,
- 4) popularizing new risk analysis, management control and internal audit standards and methodology in PFSE.

In January 2010, the notion of financial control was replaced with the notion of more broadly understood management control (Table 2). The definition of management control is based on the definition of internal control specified in EU documents and standards.

Table 2. Definition of financial control and of management control in the PFL

Definition of financial control – Article 35a of the PFL of 2001 and Article 47 section 2 of the PFL of 2005
Financial control in PFSE pertains to collecting and allocating public resources and to managing property. It includes: <ol style="list-style-type: none"> 1) ensuring that control procedures are followed and making a preliminary assessment of the validity of commitment of expenditure and spending; 2) examining and comparing the facts with the requirements in terms of collecting and gathering public resources, commitment of expenditure, expenditure from public resources, the award of public works contracts and repayment of public resources; 3) finance management and using procedures established in writing by the head of the PFSE on the basis of the financial control standards.
Definition of management control – Article 68 of the PFL of 2009
Management control in PFSE means the total of actions taken to ensure that the objectives and tasks are executed and achieved in a legal, effective, economical and timely manner. Management control is in particular aimed at ensuring: consistency of operations with the laws and regulations in force and with external procedures, efficiency and effectiveness of an entities' operations, reliability of reports, security of resources, following and promoting the principles of ethical conduct, effectiveness and efficiency of the flow of information and risk management.

Source: Own work on the basis of: ustawa z 26 listopada 1998 r. o finansach publicznych

⁸ *Sprawozdanie - Audyt wewnętrzny w sektorze publicznym w 2008 r., Ministerstwo Finansów, Warszawa, lipiec 2009 r., s. 24-25.*

(t.j. Dz.U. z 2003, Nr 15, poz. 148 ze zm.) i ustawa z 30 czerwca 2005 r. o finansach publicznych (Dz.U. Nr 249, poz. 2104 ze zm.) oraz ustawy z 27 sierpnia 2009 r. o finansach publicznych (Dz. U. Nr 157, poz. 1240).

After the amendments to the PFL in December 2009, the Minister of Finance announced the new **Standards of Management Control in PFSE**, consistent with the EU documents and the international standards in force.

3. The impact of global concepts and standards on the content of the Polish Standards of Management Control

As has already been mentioned, in developing both the Standards of Management Control in PFSE, currently in force, and the Standards of Financial Control in PFSE, in force in the past, the Ministry of Finance used a number of EU documents and international internal control standards. It should be emphasized that the Standards of Management Control developed in 2009 were to a large extent based on the same standards and concepts as the Standards of Financial Control in 2006. A new source, compared to the Standards of Financial Control of 2006 – were the Amended Internal Control Standards for Effective Management, adopted by the European Commission in 2007. For comparison purposes, Table 3 presents a list of the EU documents and global standards on the basis of which the Polish standards announced in 2003, 2006 and 2009 were developed.

Table 3. Global and EU standards as the basis for developing the Polish Standards of Financial Control (Version 1 - 2003, Version 2 - 2006) and the Standards of Management Control (2010)

Standards of Financial Control (January 2003) was based on:
1) Standards for Internal Control in the European Commission, The Directorate-General for Budget EU,
2) Standards for Internal Control in the Federal Government, General Accounting Office – GAO (1999),
3) Guidelines for the INTOSAI Internal Control Standards – The International Organization of Supreme Audit Institutions - INTOSAI (1992),
4) Internal Control – Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission – COSO (1992, 1994),
Standards of Financial Control (July 2006) was based on:
1) Standards for Internal Control in the European Commission, The Directorate-General for Budget EU,
2) The Standards for Internal Control in Public Sector, INTOSAI (2004),
3) Internal Control – Integrated Framework, COSO (1992, 1994),
4) Enterprise Risk Management – Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission – COSO II (2004).
Standards of Management Control (January 2010) was based on:
1) The revised internal control standards for the effective management, EU (2007),
2) The Standards for Internal Control in Public Sector, INTOSAI (2004),
3) Internal Control – Integrated Framework, COSO (1992, 1994),
4) Enterprise Risk Management – Integrated Framework, COSO II (2004).

Source: Own work on the basis of: Komunikat Nr 1 MF z 30 stycznia 2003 r. w sprawie standardów kontroli finansowej w jednostkach sektora finansów publicznych (Dz.Urz. MF Nr 3 poz. 13), Komunikat nr 13 MF z 30 czerwca 2006 w sprawie standardów kontroli finansowej w jednostkach sektora finansów publicznych (Dz. Urz. MF Nr 7, poz. 58) and Komunikat nr 23 MF z 16 grudnia 2009 r. w sprawie standardów kontroli zarządczej dla sektora finansów publicznych (Dz. Urz. MF Nr 15, poz. 84).

It should be emphasized that neither the notion of financial control nor the notion of management control has been defined in the „Standards” of the European Commission (EC), the INTOSAI “Guidelines” and the COSO and COSO II Reports. The said documents, do, however, use the notion of internal control. According to EC „Standards”, internal control covers the total of principles and procedures adopted by the entity’s management in order to make sure that the entity achieves its objectives in a prudent, economical, efficient and effective manner, and that it operates in accordance with the laws and regulations in force, the internal acts and the guidelines of the management. Moreover, the entity protects material and information resources, and prevents and detects errors and irregularities, while the financial and managerial information is reliable and is generated in a timely manner. As per the INTOSAI definition, internal control is a management tool used for making sure that the management objectives have been obtained. Internal control is a dynamic and integral process, which has to be continuously adjusted to the changes in the organization. The management and the staff at all levels have to participate in the risk management process and in fulfilling the entity’s mission and obtaining its general objectives.

The COSO report (1994) defines internal control as a process initiated and exercised by the supervisory board, management board, the executive and other staff members to ensure that: all operations are effective and efficient, financial reporting is reliable and regulations and internal rules are followed. COSO provides that internal control is a system comprising five interrelated elements: internal control environment, risk identification and analysis, control activities (mechanisms), information and communication, and monitoring. It should be emphasized that the concept of internal control presented in the 1992 COSO Report (complemented in 1994 with further issues in risk management) was used for the development of the Polish Standards of Financial Control in 2006, and subsequently the Standards of Management Control in 2009.

Table 4 presents a the Polish Standards of Financial Control (Version 1 - 2003, Version 2 - 2006) and the Polish Standards of Management Control (2010)

Table 4. *The Polish Standards of Financial Control (2003, 2006) and the Polish Standards of Management Control (2010)*

Area of control	Elements of Standards of Financial Control	Elements of Standards of Management Control
Internal environment	- Honesty and ethical values, - professional competence, - organizational structure, - identification of sensitive tasks, - giving authority.	- Respecting ethical values, - professional competence, - organizational structure, - delegation of authority.
Risk	- Establishing objectives and	- The Mission,

management	<ul style="list-style-type: none"> monitoring task completion, - risk identification, - risk analysis, - risk response and remedial measures. 	<ul style="list-style-type: none"> - establishing objectives and tasks, monitoring and evaluating their achievement and completion, - risk analysis, - risk response.
Control mechanisms	<p>General control mechanisms:</p> <ul style="list-style-type: none"> - documenting the financial control system, - documenting and recording financial and economic operations, - approval (authorization) of financial operations, - allocation of responsibilities, verification, supervision, recording of deviations, - uninterrupted operations, - protection of resources. <p>IT system control mechanisms:</p> <p>access control, control of system software, applications, creating and introducing changes in applications, allocation of duties, continuity of operations.</p>	<ul style="list-style-type: none"> - Documenting the management control system, - supervision, - uninterrupted operations, - protection of resources. - detailed control mechanisms for financial and economic operations, - control mechanisms for IT systems
Information and communication	<ul style="list-style-type: none"> - Current information, - internal communication, - external communication. 	<ul style="list-style-type: none"> - Current information, - internal communication, external communication.
Monitoring and evaluation	<ul style="list-style-type: none"> - Financial control system monitoring - Financial control system evaluation. 	<ul style="list-style-type: none"> - Management control system monitoring, - self-assessment of the control system, - evaluation through internal audits, - obtaining confirmation of the condition of management control

Source: Own work on the basis of: Komunikat Nr 1 MF z 30 stycznia 2003 r. w sprawie standardów kontroli finansowej w jednostkach sektora finansów publicznych (Dz.Urz. MF Nr 3 poz. 13), Komunikat nr 13 MF z 30 czerwca 2006 w sprawie standardów kontroli finansowej w jednostkach sektora finansów publicznych (Dz.Urz. MF Nr 7, poz. 58) and Komunikat nr 23 MF z 16 grudnia 2009 r. w sprawie standardów kontroli zarządczej dla sektora finansów publicznych (Dz. Urz. MF Nr 15, poz. 84).

4. Practical aspects of implementing management control in local government entities

The development and implementation of new management control procedures, instructions and mechanisms lies within the competence of the head of the local government entity – the commune head, the mayor, the president of the board. As per the

requirements of the PFL, when developing the management control system, the head of the local government entity has to take into consideration the Standards of Management Control established by the Minister of Finance. The management control system should be designed in consideration of the specific organizational, staff, legal and financial conditions in which a given local government entity operates. If management control is to be effective, the tasks it covers have to pertain to current operations, i.e. have to be part of the tasks completed by the employees at all organizational levels on a daily basis. The management control system and the risk management process should be supervised by the head of the local government entity. The head may delegate some of his/her powers to a task force or an organizational unit appointed for this purpose (e.g. a risk management committee). This, however, is not tantamount to transferring the liability for the system. The issues in risk management should be incorporated into the responsibilities and obligations of the employees involved in the risk management process and in their job profiles.

The most important element of the management control system in a local government entity is the **system for establishing objectives and tasks** for the body and the system for monitoring the implementation of the established objectives and tasks. The head of the local government body has to prepare documentation establishing the management control system, including such elements as the **risk management policy, descriptions of procedures, and strategies and plans of the local government entity**. The documentation should specify the acceptable risk level. The local authority should maintain risk registers, allowing comprehensive risk analysis in the entire organization and determining the appropriate remedial actions in response to the risk, as well as establishing official liability for their implementation. If remedial actions are not specified, the identified risk continues to pose a threat to the local government entity. Specifying remedial actions without appointing the persons responsible for their implementation will result in failure to implement the actions. The documentation should be approved by the head of the local government entity. The documentation should be made available to all the involved organization employees. It should be borne in mind that the management control system should not be limited to the written procedures, instructions and dispositions of the local government entity's head. The effectiveness of control depends on the manner in which the management and the employees perform their control duties.

In local government entities requires the development of **the internal control environment**. Elements of the control environment include: values and ethical standards, staff competence features, as well as division of responsibilities and powers resulting from the organizational structure. The unit's executive should ensure correct operation of the CS and provide all staff members with an appropriate environment for the understanding and proper performance of control tasks. **Control measures** should be adjusted to specific risks to minimize the likelihood of risk occurrence or reduce financial consequences of its occurrence. Control measures are a set of provisions and control procedures which are in place to reasonably ensure that the unit's goals are achieved. They comprise: orders; regulations; instructions; procedures; divisions of powers, duties and responsibilities; and the organizational structure. They should be developed for and implemented in all areas in which there are identified risks jeopardizing the achievement of goals. Their aim is to ensure that all activities and measures are implemented in an effective manner. Efficient operation of the CS is determined by free information flow and appropriate communication process. **Information and communications system** is a system of data exchange used

within the unit and between the unit and its external environment. The information flow system operates throughout the entire institution. Monitoring is a process aimed at verifying whether the remaining element function properly. Ongoing **monitoring** is the responsibility of the executive staff in the assigned area of responsibility for particular processes or operations. Periodical assessment is the duty of the internal auditor. Whenever necessary, the CS should be modified. In this way, the CS can respond dynamically to changing circumstances or new regulations.

5. Summary

The establishment of the Standards of Management Control for PFSE and the internal audit standards, as modern tools for public financial control based on international standards, is a measurable effect of the adjustment of the national legislation to the EU requirements. With the Standards of Financial Control and subsequently the Standards of Management Control, the Ministry of Finance promotes the implementation of a coherent and uniform public financial control model in PFSE, consistent with the contemporary global internal control models and standards. The developed management control procedures implemented in a local government body, taking into account the objectives and tasks of the local government entity and the conditions in which it operates, and based on management control standards, should provide for an efficient internal control system in this local government entity. An effective implementation of the management control system, including the increase of effectiveness of risk management in local government entities, should contribute to the improvement of the governance and of the public sector results.

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Summary

Management control in the local government entities means the total of actions taken to ensure that the objectives and tasks are executed and achieved in a legal, effective, economical and timely manner. It discusses the most important conclusions drawn from the internal audit of financial control systems in PFSE conducted in the years 2006-2009, which contributed to the improvement of the subsequent public financial control regulations and standards. Moreover, it highlights the impact of global concepts and standards on perfecting Polish regulations and on the form and content of the Polish management control standards. Finally, it discussed the practical aspects of implementing these standards in local government entities.

Keywords: management control, financial control.

WDRAŻANIE STANDARDÓW KONTROLI ZARZĄDCZEJ W JEDNOSTKACH SAMORZĄDU TERYTORIALNEGO

Streszczenie

Kontrola zarządcza w jednostce samorządu terytorialnego stanowi ogół działań podejmowanych dla zapewnienia realizacji celów i zadań jednostki w sposób zgodny z prawem, efektywny, oszczędny i terminowy. W opracowaniu zaprezentowano problemy wdrażania systemu kontroli zarządczej w jednostkach samorządu terytorialnego na tle obecnie obowiązujących przepisów prawa i standardów kontroli zarządczej.

W opracowaniu omówiono najważniejsze wnioski z audytu wewnętrznego przeprowadzanego w latach 2006-2009 w zakresie funkcjonowania systemów kontroli finansowej w JSFP, które wywarły wpływ na doskonalenie kolejnych przepisów prawnych i standardów w zakresie kontroli finansów publicznych. Wskazano również wpływ koncepcji i standardów światowych na doskonalenie zakresu polskich regulacji oraz formę i treść polskich standardów kontroli zarządczej. Omówiono także praktyczne aspekty wdrażania tych standardów w jednostkach samorządu terytorialnego.

Słowa kluczowe: kontrola zarządcza, kontrola finansowa.

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