

## Summary

The new concept of public sector management (New Public Management) has been implemented in the Polish government administration by introducing management solutions included in the Public Finance Act, including management control. The above was contributing to the achievement of the units' goals in an effective and efficient way, improving the quality of management and complying with accountability and ethical principles, increasing supervision over resources, funds spent and activities carried out.

Management control was implemented in Poland in a too formalized manner, not ensuring adequate accountability of the tasks performed, inconsistent with regard to units in the branches of government. The elements of management control, related in particular to planning, implementation and monitoring of objectives and tasks, risk management, and certification by the management of the state of the above-mentioned control, were insufficiently used. Information prepared for the purposes of management control was used to a small extent. New solutions were implemented too slowly. There is still insufficient awareness of management and employees in their application and development of good practices. The current model of management control does not contribute sufficiently to ensuring that activities are carried out legally efficiently and effectively, with proper control mechanisms.

In accordance with the main aim of the study, the model of management control in government administration was developed with the possibility of its implementation in ministries. The original model is general in nature, allowing the application of individual solutions. Its implementation should contribute to the effective implementation of management control and the achievement of objectives while maintaining legality, efficiency and accountability. For the purpose of developing the model, theoretical and empirical study, a system approach to management, a system organization concept, the concept of the three lines of defense and the standard RACI were used.

The key role in the model is played by the integration of planning and reporting systems; maintaining the consistency of planned and settled goals and tasks between units in the branches government; linking risk management and monitoring with the pursued goals and tasks; assessment of the effectiveness of control mechanisms and the objectives pursued with the use of adequate measures, conducting management and evaluation activities allowing to prevent the appearance of irregularities, streamlining and improving the functioning of units.

In accordance with the objectives partial thesis, the current model of management control was identified, its functioning was diagnosed, and solutions were developed to improve the functioning of management control.

The main hypothesis and the supporting hypotheses concerning the dedicated adaptation of the theoretical model of management control to the practice of government administration were positively verified; application in the above-mentioned model of evaluation, improvement and other management activities; the existence of failures in the current model similar to the COSO model, the need to develop new solutions in the field of management control in government administration.

The PhD thesis is a response to the government administration's demand for a scientific solution to the problem of effective and efficient management. In addition to management control, the dissertation also indicates the internal audit function in the assessment of the abovementioned control and its assurance and advisory role related to the improvement of the unit. The implementation of the proposed original solutions should contribute to increasing the achievement of goals by government administration units while maintaining efficiency, effectiveness, accountability of the tasks performed, risk management and protection of resources.

**Keywords:** management control, internal control, government administration, internal audit, control standards, three lines of defense