
Comparative analysis of the results of comprehensive audits of the Regional Audit Chamber in selected cities of the Kuyavian- Pomeranian Voivodeship - key conclusions and common areas of irregularities

PAWEŁ MODRZYŃSKI

ORCID: [0000-0003-1861-0643](https://orcid.org/0000-0003-1861-0643)

Objective: Conducting a detailed comparative analysis of comprehensive audits by the Regional Audit Office (RIO) in selected cities of the Kuyavian-Pomeranian Voivodeship. The article has the purpose identified by the application, differentiation in the management of public finances and within the organization in the controlled local government units, as well as organized and recommendations regarding the effectiveness of legal management in these units.

Research methodology / approach: The article uses the method of comparative analysis, based on RIO post-inspection documents from comprehensive inspections carried out in six cities of the Kuyavian-Pomeranian Voivodeship. The analysis was divided into several stages: (1) preliminary classification of control areas, (2) comparison of control results, (3) formulation of common conclusions and (4) recommendations.

Results: The results of the analysis indicate the occurrence of common irregularities in all audited units, especially in the areas of accounting and public procurement. Numerous errors were found in keeping accounting books, preparing financial statements and managing public procurement. These observations lead to the conclusion that there is a need to strengthen supervision and improve internal procedures in public finance management.

Research limitations / implications: The analysis is based on audit documents from one voivodeship, which may limit the possibility of generalizing the conclusions



to other regions. Moreover, post-audit documents do not reflect the full picture of the management of local government units, as they focus on selected aspects of activity.

Practical implications: Possibilities of using the analysis results by local government units to improve their internal financial management procedures.

Originality / value: The author states that the use of comparative analysis of RIO audit results allows for the identification of systemic problems in public finance management at the local level. The article provides valuable conclusions and recommendations that can be used by other local government units and by supervisory authorities to improve the effectiveness of public management.

Keywords: auditor, comprehensive audit, Regional Audit Office (RIO), public finance management.

