

Comparative Analysis of Comprehensive Audit Results by the Regional Audit Chamber in Selected Cities of the Kujawsko-Pomorskie Voivodeship – Key Findings and Common Areas of Irregularities

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Abstract

Objective: A detailed comparative analysis of comprehensive audits carried out by the Regional Audit Chamber (RAC) in selected cities of the Kujawsko-Pomorskie Voivodeship. The article aims to identify common irregularities, differences in public finance management, and internal organisation within the audited local government units, as well as to formulate conclusions and recommendations for improving public management efficiency in these units.

Research methodology / approach: The article employs a comparative analysis method based on post-audit documents from RAC concerning comprehensive audits conducted in six cities of the Kujawsko-Pomorskie Voivodeship. The analysis was divided into several stages: (1) preliminary classification of audit areas, (2) comparison of audit results, (3) formulation of common conclusions, and (4) recommendations.

Findings: The analysis results indicate the presence of common irregularities in all audited units, particularly in the areas of accounting and public procurement. Numerous errors were found in bookkeeping, financial reporting, and public procurement management. These observations lead to the conclusion that there is a need to strengthen oversight and improve internal procedures in public finance management.



Research limitations / implications: The analysis is based on post-audit documents from one voivodeship, which may limit the ability to generalise the conclusions to other regions. Furthermore, post-audit documents do not reflect the full picture of local government unit management, as they focus on selected aspects of operations.

Practical implications: The analysis results may be used by local government units to improve their internal financial management procedures.

Original contribution / value: The author asserts that the use of comparative analysis on RAC audit results allows for the identification of systemic problems in local public finance management. The article provides valuable conclusions and recommendations that can be utilised by other local government units and supervisory bodies to enhance public management efficiency.

Keywords: auditor, comprehensive audit, Regional Audit Chamber (RAC), public finance management

Introduction

The legal basis for comprehensive audits conducted by the Regional Audit Chambers (RAC) is defined in several key legal acts:

1. The Act on Regional Audit Chambers (Act of October 7, 1992 on Regional Audit Chambers, 2023), which is the primary legal document regulating RAC activities. It specifies the scope of tasks and competencies of RACs, the entities subject to audit, including local government units, their associations, organisational units, and the types of audits conducted by RACs, including comprehensive audits that cover the entire financial management of the audited entity;
2. The Public Finance Act (Act of August 27, 2009 on Public Finance, 2024), which defines the principles of financial management by public finance sector entities. Additionally, the Act regulates the obligations of local government units in finances subject to RAC audits and imposes the obligation to adhere to principles of advisability, good governance, and reliability;
3. The Act on Municipal Self-Government (Act of March 8, 1990 on Municipal Self-Government, 2024), which defines the functioning of municipalities as basic local government units and serves as the basis for RACs' audit of municipal financial management;

4. The Act on District Self-Government (Act of June 5, 1998 on District Self-Government, 2024), which regulates the organisation and functioning of districts (*poviats*) and provides the legal basis for RACs' audit of district financial management;
5. The Act on Voivodeship Self-Government (Act of June 5, 1998 on Voivodeship Self-Government 2024), which concerns the principles of functioning of voivodeship government units and mandates RACs to conduct comprehensive audits of voivodeship financial management;
6. The Code of Administrative Procedure (Act of June 14, 1960 – Code of Administrative Procedure, 2024, Dz. U [Journal of Laws] of 2024, item 572), applied as an auxiliary source of law for audit procedures, particularly regarding decision-making, notifications, and consideration of comments;
7. The Act on Liability for Infringement of Public Finance Discipline (Act of December 17, 2004 on Liability for Breach of Public Finance Discipline 2024, Dz. U. [Journal of Laws] of 2024, item 104), which governs the liability of individuals for irregularities found during RAC audits and allows this institution to refer cases to bodies adjudicating in matters of public finance discipline.

The presented legal acts form the formal-legal framework and define the substantive scope of comprehensive audits conducted by RACs in local government units. The Act on Regional Audit Chambers, which forms the foundation of RACs' operations, specifies the scope of audit activities, indicating that comprehensive audits cover the entire financial management of local government units. In particular, the following are examined: (1) legality of actions – compliance with applicable legal regulations; (2) advisability – verification of whether public funds are used according to their intended purpose; (3) good governance and cost-effectiveness – assessment of the efficiency of public fund expenditure, and (4) reliability – checking whether financial and reporting documentation corresponds to the actual state. On the other hand, the Public Finance Act directs comprehensive RAC audits towards compliance with the law in the management of public funds by local government units. In this regard, comprehensive audits cover areas such as: (1) budget planning and implementation – examining whether the budget resolution complies with legal regulations and its implementation follows assumptions; (2) public debt management – verifying compliance with debt limits and bond issuance rules, and (3) financial reporting – assessing the correctness of bookkeeping and report preparation. The respective legal provisions on municipal, district, and voivodeship self-government specify the organisational framework for municipal operations, which are thoroughly analysed during audits. In particular, RAC checks whether the municipal council and the

district governor (mayor, city president, voivode) perform their tasks in compliance with legal regulations. An important element of RAC audits is the management of municipal property, which should be conducted with respect for the principles of efficiency and cost-effectiveness. A component of RAC comprehensive audits is also examining the compliance of budget resolutions with applicable regulations and the implementation of tasks in financing infrastructure and social projects.

In analysing the legal basis for RACs' operations and the comprehensive audits conducted by these units, one must refer to Resolution No. 6/2006 of the National Council of Regional Audit Chambers (RAC National Council, 2006). It is a document that forms the foundation of the audit activities of these bodies, where precise principles, methods, and procedures for overseeing local government units (LGUs) have been defined. Furthermore, the National Council's resolution is based on international standards, such as those of INTOSAI (International Organization of Supreme Audit Institutions), International Federation of Accountants (IFAC), or the European Court of Auditors (ECA), which highlights its universal and modern character.

The essence of comprehensive audits and the related legal empowerment should be considered more broadly, searching for the sources of the necessity for these audits also in the idea of local government functioning. Wyszowska, analysing the revenue autonomy of LGUs, points to key challenges related to the financial autonomy of municipalities in Poland. In the context of these challenges, it is particularly important to relate these issues to the role played by comprehensive audits conducted by RACs. These audits not only monitor the compliance of LGUs' actions with legal regulations but also assess the efficiency and reliability of public finance management. Wyszowska points out that the limited revenue autonomy of LGUs results primarily from their limited tax authority and dependence on earmarked transfers from the state budget (Wyszowska 2017). Meanwhile, Woźnicki focuses on the problems associated with constitutional regulations concerning LGUs' finances. He highlights significant limitations to LGUs' financial autonomy resulting from the excessive freedom of the legislature and emphasises the need for changes that could guarantee LGUs greater financial autonomy. Woźnicki emphasises that Article 167 of the Polish Constitution provides for LGUs' participation in public revenues but simultaneously restricts their real financial autonomy. LGUs' own revenues, although crucial, are artificially inflated by including shares in national taxes, such as PIT and CIT, over which LGUs have no real control. In the context of these limitations, RAC's comprehensive audits gain particular significance, as they transparently verify whether the funds spent by the units audited by RAC were in accordance with the law. These units, operating in a system of limited autonomy, often have to manage transfer funds and subsidies. As Woźnicki indicates, LGUs do

not have full control over their revenue levels, which forces them to optimise expenditure. Comprehensive audits can help identify areas where financial management can be improved. Woźnicki also notes that in the LGU financial system, the role of earmarked grants is constantly growing, limiting the financial flexibility of the local government. LGUs often have to implement tasks commissioned by the state, financed by earmarked grants, whose amount and purpose are predetermined. In this context, RAC's comprehensive audits allow for assessing whether: (1) LGUs perform commissioned tasks in accordance with grant conditions and (2) whether there are mechanisms enabling better use of funds for LGUs' own tasks. Woźnicki emphasises that the lack of real financial autonomy for LGUs undermines the principle of decentralisation, which is the foundation of local governance. At the same time, RAC's comprehensive audits, although external, work towards strengthening LGUs' transparency and accountability, which is in line with the idea of decentralisation. RAC can assess whether LGUs fully utilise their limited tax and revenue authority and whether they manage their finances in a manner consistent with the principles of good governance and reliability (Woźnicki 2023).

In reference to the analyses by Wyszowska and Woźnicki, which point to the limitations of LGUs' financial independence in Poland, Lidström provides a broader comparative context for the role of financial control in local government systems. The author indicates that local systems differ depending on historical, institutional, and political conditions, which determine both their structure and the scope of autonomy. The primary objective of the analysis is to identify key common features that enable the comparison of local government systems in the different countries. Lidström highlights three essential aspects of local governments: the scope of their autonomy, the diversification of their functions, and the degree of their dependence on the state. The autonomy of local authorities, according to the author, is always limited by the legal framework set by the state, affecting local governments' ability to make financial and organisational decisions. The diversification of functions involves different approaches to local government tasks – from providing social services to managing economic growth.

In centralised models, such as in the case of Poland, LGUs are often forced to implement top-down imposed tasks, which limits their flexibility and effectiveness. Lidström also analyses models of dependence between local government and the state. Regulated systems, where the state plays a dominant role, require strong oversight mechanisms to ensure LGUs' activities align with the central policy. In contrast, in autonomous models, local governments have greater freedom, allowing for a more flexible approach to local needs, but this comes with increased responsibility for the effectiveness of actions (Bennett 1993). Lidström also emphasises the significance of

historical conditions in formation of local government systems. European examples, including Poland, point to strong centralisation traditions that have contributed to the limited independence of local authorities. In systems like Poland's, where earmarked grants and subsidies dominate, LGUs often lack full control over their budgets, making effective planning and implementation of local policies challenging. In the context of this analysis, the role of RACs becomes particularly important. In a regulated system, where LGUs are dependent on the state, comprehensive audits conducted by RAC allow for monitoring compliance with applicable regulations, the advisability of fund expenditure, and management efficiency. RACs fill the gap resulting from LGUs' limited autonomy, supporting transparency and improving public finance management (Lidström 1998).

The aspects of local government functioning presented above are widely described in the literature. Poniatowicz indicates that LGUs' limited tax authority and dependence on central transfers require special control over the use of public funds (Poniatowicz 2015). Szolno-Koguc highlights the importance of LGUs' financial autonomy as a condition for their effective functioning (Szolno-Koguc 2021). In his report, Boex analyses financial decentralisation in an international context, indicating that the lack of appropriate oversight mechanisms can lead to inefficiencies and regional inequalities (Boex 2009). Patrzalek, discussing the LGU financing system, highlighted the need to implement methods to increase public finance management efficiency. He paid particular attention to the need to apply performance-based budgeting and rational allocation of public funds (Patrzalek 2012).

In the context of national legal regulations, particular emphasis is placed on the importance of LGUs' control activities in ensuring compliance of financial management with applicable legal regulations (Błaszko 2019).

The definition of comprehensive audits requires positioning this concept within the context of other controls, such as managerial controls, which are key oversight mechanisms used in the public finance sector. Both comprehensive audits and managerial controls aim to improve the quality of public funds management, but their functions, scope, and nature of operation differ significantly. Managerial control, according to the Public Finance Act, is an internal management system aimed at ensuring legality, effectiveness, and cost-effectiveness in the implementation of public tasks. It is a tool supporting public sector unit managers in risk management, budget monitoring, and identifying areas requiring improvement. It has a preventive character and is an integral part of ongoing management. Activities undertaken within managerial control focus on optimising internal processes and implementing control mechanisms that help achieve set goals. In contrast, comprehensive audits conducted by RACs serve

as an external oversight function over LGUs. Regional Audit Chambers, operating under the Act on RAC and the Public Finance Act, examine LGUs' compliance with legal regulations and assess the advisability, good governance, and reliability of public funds management. RAC audits cover a wide range of activities, from budget and financial statement analysis, through public procurement evaluation, to budget resolution verification. Unlike managerial control, RACs' activities are independent and external, allowing for an objective evaluation of local governments' operations. In an interview, Szulin points to the complementarity of both mechanisms. Managerial control is present at the operational level, supporting the daily functioning of units, while RAC audits focus on a strategic assessment of LGUs' compliance with legal regulations and effective management principles. Together, they form a system that enables ongoing internal process improvement on one hand, and allows for independent external evaluation on the other (Kubicka-Żach 2021).

1. Research methodology

The sample selection for this study was based on a non-random approach, meaning that the units were chosen deliberately. This approach is justified by the specificity of the research problem, which requires the analysis of detailed data available in RAC's post-audit documentation. To conduct the research, municipalities from the Kujawsko-Pomorskie Voivodeship that were subject to comprehensive audits by RAC were selected.

The following five municipalities from the Kujawsko-Pomorskie Voivodeship were included in the study: (1) Aleksandrów Kujawski, (2) Chełmno, (3) Chełmża, (4) Ciechocinek, and (5) Lipno.

The non-random selection used in the research stems from the following factors:

1. Data availability – the selected municipalities were subject to comprehensive RAC audits, which ensures detailed information on their financial management during the study period.
2. Representativeness for the region – the selected units differ in terms of size, budget structure, and socio-economic characteristics, allowing for a diverse analysis of financial management issues in the Kujawsko-Pomorskie Voivodeship.
3. Objective-oriented approach – units were chosen that could provide rich research material, enabling the analysis of recurring irregularities in a regional context.

4. The possibility of conducting an in-depth analysis of selected cases (case studies) to identify and interpret phenomena.

The comparative analysis method was chosen as a key research tool to identify similarities and differences between the selected units. Its application in this study is based on theoretical assumptions:

1. Comparative analysis as a research method – comparative analysis allows for understanding the specific features of each municipality, while also indicating common patterns or differences in areas subject to audit (e.g., accounting, public procurement, property management).
2. Diagnostic value – comparing audit results allows for assessing the effectiveness of financial management practices in individual units and identifying areas requiring improvement.
3. The comparative method is especially useful in research of LGUs, as differences in their functioning may result from many variables, such as budget size, debt level, or local socio-economic conditions.

Comparative analysis was also chosen due to its practical application in interpreting RAC audit results. Comparing results for the selected municipalities allows for:

1. Drawing conclusions regarding systemic problems in regional public finance management.
2. Assessing whether differences in audit results stem from the characteristics of the LGUs themselves or rather from inconsistent audit practices.
3. Defining universal conclusions that may be useful for other LGUs in a similar context.

The comparative analysis was presented based on the following RAC documents – post-audit statements:

1. City of Aleksandrów Kujawski
Document title: Post-audit Statement of the Regional Audit Chamber in Bydgoszcz (Regional Audit Chamber in Bydgoszcz 2024a)
Case number: RIO/KF/4104-6/2024
Date of statement: 10 June 2024
Audit scope: Comprehensive audit of financial management and public procurement for the years 2021–2023.
2. City of Chełmno
Document title: Post-audit Statement of the Regional Audit Chamber in Bydgoszcz (Regional Audit Chamber in Bydgoszcz 2024b)
Case number: RIO/KF/4104-2/2024

Date of statement: 4 June 2024

Audit scope: Comprehensive audit of financial management and public procurement for the years 2021–2023.

3. City of Chełmża

Document title: Post-audit Statement of the Regional Audit Chamber in Bydgoszcz (Regional Audit Chamber in Bydgoszcz 2023b)

Case number: RIO/KF/4104-25/2023

Date of statement: 20 November 2023

Audit scope: Comprehensive audit of financial management and public procurement for the years 2021–2022.

4. City of Ciechocinek

Document title: Post-audit Statement of the Regional Audit Chamber in Bydgoszcz (Regional Audit Chamber in Bydgoszcz 2023a)

Case number: RIO/KF/4104-37/2023

Date of statement: 14 November 2023

Audit scope: Comprehensive audit of financial management and public procurement for the years 2021–2023.

5. City of Lipno

Document title: Post-audit Statement of the Regional Audit Chamber in Bydgoszcz (Regional Audit Chamber in Bydgoszcz 2024c)

Case number: RIO/KF/4104-13/2024

Date of statement: 17 June 2024

Audit scope: Comprehensive audit of financial management and public procurement for the years 2021–2023.

2. Analysis of research results

Based on the analysis of RAC's post-audit documents, the identified irregularities or shortcomings can be classified in the following areas:

1. Accounting and bookkeeping – discrepancies in documentation and accounting procedures.
2. Internal audit – non-compliance with legal regulations concerning its implementation.

3. Municipal property management – irregularities in classification and management of real estate.
4. Public procurement – delays in publication of announcements and errors in tender specifications.

Furthermore, the analysis of comprehensive audit results conducted in the five studied municipalities allowed for identifying both common problems and specific difficulties occurring in individual units.

Recurring problems in public finance management

The most frequently occurring irregularities concerned accounting and financial reporting. In the case of Aleksandrów Kujawski and Ciechocinek, a lack of precise accounting policies and failure to maintain analytical accounts for specific settlements, such as nursery revenues and expenses, were found.

In several municipalities, such as Chełmno and Chełmża, significant shortcomings in internal audit implementation were identified. In Chełmno, the audit was conducted by an external service provider, which was against the law in situations where the budget threshold of PLN 100 million was exceeded. Chełmża, on the other hand, did not enforce the implementation of the audit plan, which indicates an insufficient oversight of control procedures. These issues are particularly significant, as the lack of effective audit weakens the municipalities' ability to detect and eliminate potential financial risks.

Differences in the nature of irregularities between municipalities

Some irregularities were characteristic of specific municipalities. In Lipno, most significant problems concerned municipal property management, where land not belonging to municipal resources was earmarked for sale. This indicates insufficient verification and recording procedures for real estate. Additionally, Lipno faced difficulties with public procurement, manifested by delays in publication of announcements and errors in tender specifications. These shortcomings may limit competition in tenders and increase the costs of contract implementation.

Ciechocinek had issues with budget settlement documentation, which contributed to difficulties in recording and analysing financial flows. Such deficiencies can pose a risk of errors in budget planning and limit the possibility of effective allocation of public funds.

Most serious infringements in the municipalities subject to analysis

In the case of Aleksandrów Kujawski and Chełmno, infringements with particularly significant consequences were found. In Aleksandrów Kujawski, the closure of accounting books was not in accordance with reporting principles as it occurred before the formal approval of the financial statements by the City Council. Such actions can contribute to the erroneous assessment of the municipality's financial situation and hinder strategic decision-making.

Chełmno, due to non-compliance in internal audit implementation, exposed itself to uncontrolled financial risk, which could affect the municipality's financial stability. Shortcomings in audit documentation further reduced the ability to effectively monitor budget implementation.

Table 1 presents the detailed findings of RAC contained in the post-audit documents of the studied municipalities.

Table 1. Summary of detailed RAC findings in audited municipalities.

MUNICIPALITY	SCOPE OF FINDINGS
Aleksandrów Kujawski	<ul style="list-style-type: none"> – Failure to specify the version of accounting software and its deployment date in the accounting policy, constituting a violation of Article 10 of the Accounting Act. – Closing accounting books for 2022 before formal approval of the financial statements by the City Council, which infringes reporting principles.
Chełmno	<ul style="list-style-type: none"> – Internal audit conducted by an external service provider, despite the city exceeding the budget threshold of PLN 100 million, which requires the employment of an internal auditor. – Shortcomings in audit documentation, hindering the assessment of audit effectiveness.
Chełmża	<ul style="list-style-type: none"> – Failure to enforce the internal auditor's implementation of the 2022 audit plan, indicating insufficient oversight of control procedures. – Entrusting part of the accounting books to an external entity without formal authorisation, contrary to Article 54 of the Public Finance Act.

MUNICIPALITY	SCOPE OF FINDINGS
Ciechocinek	<ul style="list-style-type: none"> – Failure to maintain analytical accounts in the budget ledgers for nursery revenues and expenses, causing discrepancies in financial records. – Shortcomings in budget settlement documentation, affecting financial management transparency.
Lipno	<ul style="list-style-type: none"> – Inclusion of land not belonging to municipal resources in the property sales lists in violation of the Real Estate Management Act. – Delays in publishing contract implementation announcements in the Public Procurement Bulletin and errors in public tender specifications, in breach of legal regulations.

Source: author's own study based on the analysis of RAC's post-audit statements for the studied municipalities.

The analysis of the results of comprehensive audit conducted by RAC in Bydgoszcz in five municipalities of the Kujawsko-Pomorskie Voivodeship allows for a detailed identification of issues in key areas of public finance management. Below, a detailed discussion of problems related to (I) accounting, (II) audit, (III) public procurement, and (IV) other controlled aspects that affected the functioning of the studied units is presented.

I. Accounting and financial reporting

1. Lack of defined accounting policy principles

In Aleksandrów Kujawski, there was a lack of clear definition of accounting policy principles, including detailed information on the version of accounting software and its deployment date. Such shortcomings are contrary to Article 10 of the Accounting Act, which requires the accounting policy to be unambiguous and comprehensively defined.

2. Incorrect closure of accounting books

In Aleksandrów Kujawski, accounting books for 2022 were closed before formal approval of the financial statements by the City Council, which is contrary to Article 12 of the Accounting Act. Such action violates the principle of reporting reliability, exposing the municipality to the risk of errors in subsequent settlements and possible administrative penalties.

3. Lack of analytical accounts in budget ledgers

In Ciechocinek, it was noted that there was a lack of analytical accounts in the budget ledgers for nursery revenues and expenses. Detailed analytical accounts are crucial for the proper recording of financial flows.

II. Internal audit

1. Improper outsourcing of audit to external entities

In Chelmino, the internal audit was conducted by an external service provider, despite the municipality exceeding the budget threshold of PLN 100 million, which according to Article 278 of the Public Finance Act requires the employment of an internal auditor. Such action limited the possibility of effective financial oversight and was contrary to legal regulations.

2. Failure to implement the audit plan

In Chelmża, the internal auditor did not implement the approved audit plan for 2022, which indicates negligence in overseeing control procedures. Failure to implement the plan means that possible risks in financial management were not appropriately identified and minimised.

3. Incomplete audit documentation

In Chelmino, there was a lack of complete documentation regarding audit activities. According to internal audit principles, each audit activity should be adequately documented to enable its assessment and analysis. Deficiencies in this area reduce the transparency of activities and hinder the implementation of audit recommendations.

III. Public procurement

1. Delays in publishing announcements

In Lipno, delays in publishing contract implementation announcements in the Public Procurement Bulletin were found. Such shortcomings breach the Public Procurement Law, limiting the transparency of tender procedures

and possibly affecting their assessment by participants.

2. Errors in the tender specifications (SIWZ)

In public tender specifications implemented by Lipno, numerous errors were found that could limit the accessibility of tender procedures for potential contractors.

3. Deficiencies in oversight of contract implementation

In Ciechocinek, a lack of monitoring of public contract implementation was noted. Insufficient oversight may lead to cost overruns, project implementation delays, and reduced quality of delivered services or products.

IV. Other controlled aspects – municipal property management

1. Incorrect classification of real estate

In Lipno, land not belonging to municipal resources was earmarked for sale. Such actions violate the Real Estate Management Act and may lead to legal disputes and financial losses for LGUs.

Conclusion

The analysed problems in the municipalities studied in this article largely result from insufficient adherence to key regulations governing LGU financial management. The provisions of the Accounting Act, the Public Finance Act, and the Public Procurement Law clearly define LGUs' obligations regarding documentation, internal audit implementation, public procurement, and municipal property management. RAC audits revealed that in many cases, municipalities did not comply with these regulations, which leads to procedural errors and inefficiencies in public funds management.

The research results indicate the need for corrective actions both at the operational level in LGUs and on a systemic basis. LGUs should:

- Standardise and refine their financial policies and internal control systems.

- Invest in training for employees responsible for accounting, audit, and public procurement.
- Use modern IT tools supporting financial management and municipal property records.

From a systemic perspective, it is necessary to strengthen RACs' oversight mechanisms through more detailed guidelines on audit standards and increasing their competence in the field of LGU education.

Irregularities in LGUs' financial management result from both procedural deficiencies and insufficient adherence to legal regulations. These problems not only threaten the efficiency of public finance management but also undermine citizens' trust in the local government. Apart from effective control measures, the improvement of LGUs' management requires systematic support to enable municipalities to manage public funds more efficiently.

In conclusion, the analysis results indicate the need for an integrated approach to LGU financial management, encompassing both internal procedure improvement and more precise external controls conducted by RAC.

The research findings cannot form the basis for generalisations and conclusions regarding the entire population of municipalities in Poland, as the study was based on non-random data selection. However, the conclusions arrived at serve as a starting point for further research in this area and for providing recommendations for LGUs and supervisory bodies in Poland.

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