

## *Streszczenie rozprawy doktorskiej w j. angielskim*

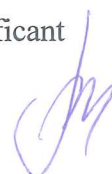
The key objective of this dissertation is to define the importance of risk management in the performance of municipality and to assess its impact on the implementation of the municipality development strategy. This doctoral dissertation broadens the current knowledge about risk management, its impact on the achievement of the objectives and tasks in the municipality and explains how this process is shaped in Poland as well. Most of the solutions that have a significant impact on the risk management process in municipality influence the implementation of its goals and tasks, and thus its development.

The fundamental determinant here is the regulation based on Art. 68 of the Public Finance Act. The regulation indicates the risk management as one of the objectives of management control which is defined as total activities undertaken to ensure the implementation of objectives and tasks in a legal, effective, economical and timely manner.

By performing the tasks assigned to them in the field of public finance, municipalities are exposed to the permanent presence of risk in each of their performance areas. The issue of risk is particularly important due to the fact that the performance of tasks is related to the disposal of public funds, thanks to which the collective needs of the local community are satisfied. The risk is associated with each element of economic processes in municipality. It should be emphasized that the risk concerns both the current and the future functioning of the municipality as well as its development, regardless of the adopted course of action. The risk exerts a decisive influence on the efficiency and effectiveness of the planned activities undertaken in order to satisfy the collective needs of the local community. Therefore, it becomes necessary to take corrective action aimed at minimising the risk. Risk management is a tool that can be used to reduce risk. It should be pointed out that this process is a key element of the municipality development strategy and significantly influences the functioning of the municipality as a self-government community.

In the literature on the subject there is a research gap covering the issues of the impact of risk management on the implementation of the municipality development strategy, and consequently its functioning. It results mainly from the lack of available statistical data characterizing the discussed subject in this field. The only available method that allows to examine the issues related to risk management in public sector units is to conduct own research in the form of questionnaire-based interviews or in-depth interviews.

The research proposed in the doctoral dissertation in the form of questionnaire-based interviews conducted among the municipalities of the Łódź Voivodeship is a significant



supplement to the existing experience and analyses in the field of risk management in municipalities as an element having a crucial impact on the implementation of the development strategy and the performance of their goals and tasks. The results of the interviews allowed for the analysis and assessment of risk management functionality in the municipality.

The structure and layout of this paper were assigned to the achievement of goals and the verification of the hypotheses. The paper consists of four chapters and has theoretical-empirical character. The first three theoretical chapters are a review of domestic and foreign literature on risk management in a municipality. The last empirical chapter presents the results of the author's own research.

The first chapter is an introduction to the research topic where an attempt was made to present the conditions for the performance of municipalities as risk-bearing territorial self-government units. The tasks of the municipality and the means of their implementation were discussed in detail. Then the municipal management system was discussed and referred to legal and criminal aspects.

The last point of this chapter is the detailed analysis of the theoretical aspects related to the municipality development strategy and the conditions for its implementation.

The second chapter covers the risk characterisation and related phenomena occurring in the municipality as well as the identification of typical attitudes and behaviors of local government decision-makers towards it. The chapter defines the specificity and scope of risk management at the local level, which is indispensable in the analyzed subject. It indicates and emphasizes the confrontation of risk management objectives with the objectives and tasks of the municipality. In this part of the dissertation the key benefits of risk management and the possible consequences resulting from the lack of risk management will be presented.

The third chapter presents the assessment of the impact and estimation of the effects of risk. In order to achieve this goal, the patterns of possible behaviors towards risk in public sector units are indicated. The techniques of risk identification in the municipality and the methods of its measurement were discussed in detail. The most important methods of risk measurement are descriptive, mathematical, quantitative and qualitative.

The last, fourth chapter presents the author's own research conducted among 124 municipalities of the Łódź Voivodeship. The implementation of the goals and research hypotheses formulated in the introduction of this paper was possible thanks to the research conducted in the form of questionnaire-based interviews using the CAWI method (Computer-Assisted Web Interview) and the CATI method (computer-assisted telephone



interviewing). The analysis of the research results allowed for the formulation of conclusions and recommendations relating to the risk management processes in the municipality.

The results of the research can be used in risk management in local government units, therefore it will be possible to use them primarily in practice, improving the efficiency of employees' activities.

Most of the surveyed municipalities assessed risk management positively as a factor influencing the development of the municipality, thus declaring that risk management is necessary and useful for their proper functioning.

The research confirmed that the risk management process in the municipality improves the implementation of the development strategy, contributes to the development of a municipality, and thus improves the municipality management process.

**Keywords:** internal audit, municipality, territorial self-government, management control, risk management process in the municipality, risk, development strategy, municipality management, risk management

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