

RISK MANAGEMENT AS AN ELEMENT OF MANAGEMENT CONTROL IN A HEALTHCARE ENTITIES

ZARZĄDZANIE RYZYKIEM JAKO ELEMENT KONTROLI ZARZĄDCZEJ W PODMIOTACH LECZNICZYCH

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Abstract: The aim of this article is to indicate the importance of introducing management control in aspects of risk management. To this end, the article reviews legal acts and literature on the issue of management control. The article indicates the practical application of legislation and recommended standards from the perspective of risk management in healthcare entities. This article looks to discuss management control in healthcare entities. The Public Finance Act introduced in 2009 in Poland obliged all units of the public finance sector to introduce management control mechanisms in order to support the implementation of set goals and tasks in a lawful, effective, economical and timely manner. This proved helpful with regard healthcare entities, particularly when management control is properly applied and meets the assumed important goals. Management control standards define the basic requirements for management control. Management control standards are important in the implementation of assumptions; and constitute a set of guidelines that help the manager of the unit to create optimal solutions. The main objective of the standards is to promote the implementation of a coherent and uniform model of management control in the public finance sector, which will be compliant with international standards in this regard; taking into account the specific tasks of the unit that implements it and the conditions in which the unit operates. Taking into account the complexity of procedures and the huge amount of organizational work in healthcare entities, management control is all the more important. Management control is an important process for the proper functioning of healthcare entities. It helps eliminate or minimize risks, including the important risk of medical malpractice. Implemented management control standards will be shown to eliminate or reduce risks associated with the operation of a medical entity, including risks related to medical malpractice.

Keywords: management control, management control standards, medical entities, risk, medical risk

Streszczenie: Celem artykułu jest wskazanie ważności wprowadzenia kontroli zarządczej w aspekcie zarządzania ryzykiem, zastosowano metodę przeglądu aktów prawnych i literatury z zagadnienia kontroli zarządczej. Artykuł wskazuje praktyczne zastosowanie ustawy i zalecanych standardów z punktu widzenia zarządzania ryzykiem w podmiotach leczniczych. Wprowadzona w 2009 roku ustawa o finansach publicznych w Polsce zobowiązała wszystkie jednostki sektora finansów publicznych do wprowadzenia mechanizmów kontroli zarządczej, która ma wspomóc realizację wyznaczonych celów i zadań w sposób zgodny z prawem, efektywny, oszczędny oraz terminowy. Jest ona również pomocna w podmiotach leczniczych – jeśli kontrola zarządcza jest odpowiednio stosowana, spełnia zakładane ważne cele. Standardy kontroli zarządczej określają podstawowe wymagania odnoszące się do kontroli zarządczej. Standardy kontroli zarządczej są istotne w realizacji założeń i stanowią zbiór wytycznych, które pomagają kierownikowi jednostki w tworzeniu optymalnych rozwiązań. Głównym celem standardów jest promowanie wdrażania w sektorze finansów publicznych spójnego i jednolitego modelu kontroli zarządczej, który zgodny będzie z międzynarodowymi standardami w tym zakresie, z uwzględnieniem specyficznych zadań jednostki, która ją wdraża oraz warunków, w których jednostka działa. Uwzględniając złożoność procedur i ogromną ilość prac organizacyjnych w podmiotach leczniczych, tym bardziej ważna jest kontrola zarządcza. Jest ona istotnym procesem dla prawidłowego funkcjonowania podmiotów leczniczych. Wdrożone standardy kontroli zarządczej eliminują lub zmniejszają ryzyka towarzyszące prowadzeniu działalności podmiotu medycznego, w tym również ważne ryzyko związane z błędem lekarskim.

Słowa kluczowe: kontrola zarządcza, standardy kontroli zarządczej, podmioty lecznicze, ryzyko, ryzyko medyczne

Introduction

The introduction of the Act of August 27, 2009 on Public Finance (Journal of Laws of 2009, item 1634, as amended) in Poland obliged all public finance sector units to introduce management

control mechanisms to support the implementation of the set goals and tasks in a legal, effective, economical and timely manner. This act was not entirely new, as the individual actions taken in the framework of management control had already

been taken into account. Procedures, mechanisms, instruments or standards were often used in the management of these entities; as in the case of any organizational structure, especially in healthcare entities. It can therefore be concluded that the interpretation of management control introduced by the Act did not offer completely new requirements for the functioning of organizations, especially healthcare ones Risk management as an element of management control significantly contributes to the achievement of an entity's objectives. This obligation is a conscious trade-off between the costs incurred to protect the entity from potential risks and tolerating the level of risk that managers are able to accept. (Announcement No. 6 of the Minister of Finance of December 6, 2012 on detailed guidelines for the public finance sector in the field of risk planning and management (Official Journal of the Ministry of Finance, item 56).

In the Public Finance Act, Art. 68 tells us that management control in units of the public finance sector is all actions taken to ensure the implementation of objectives and tasks in a lawful, effective, economical and timely manner.

The Public Finance Act distinguishes seven objectives of management control. Therefore, its purpose is to ensure in particular:

- 1) compliance of operations with the law and internal procedures,
- 2) efficiency and efficiency of operation,
- 3) credibility of reports,
- 4) protection of resources,
- 5) observing and promoting the principles of ethical conduct,
- 6) efficiency and efficiency of information flow,
- 7) risk management (Act of August 27, 2009 on public finance (Journal of Laws of 2022, item 1634, as amended).

Review of the literature

Management control, and elements of the implemented risk management system, should be adapted to the specificity of the organization, and the complexity of its structure and processes. This system should simultaneously use existing structures, processes and information channels, as well as be embedded in an organizational culture that supports an effective, adequately dynamic and flexible management style. The methods used in management control must be understandable for employees so that they can actively participate in the risk management process. Its scope covers the entire area of management, i.e. all four activities conditioning the process: planning, organizing, leading and controlling (Kulińska, Dornfeld, 2021, p. 38).

Management control is regulated by the provisions of the Act of August 27, 2009 on Public Finance as a model of managing a unit of the public finance sector in Poland (Puchacz, 2013, p. 15).

Management control consists of all actions taken, but it can be observed that actions are taken to ensure the achievement of goals and tasks so that the goals are achieved and the tasks are carried out in a lawful, effective, economical and timely manner (Flasher, 2021, p. 21).

We can perceive management control in two aspects, as a management information system needed by the management to manage the work of the organization, to monitor the process and quality of operations and evaluate the performance and functioning of the organization, or as an institution's policy, procedures that are built into the functioning of this institution to ensure adequate guarantees for the achievement of management goals (Kłosowska-Lasek, 2018, p. 264).

Management control can be understood as a set of procedures and established control mechanisms supporting the entity's management system, also used for other management functions, such as planning, organizing and managing human resources, which are important and necessary for the proper implementation of the management process in the scope covered by planning (Dolnicki, Małecka-Łyszczek, Mączyński, 2019, pp. 61-62).

In this approach, management control is one of the management functions, next to planning, organizing and directing. It can also be said that management control is internal control, but with the additional possibility of using external control instruments (Dolnicki et al., 2019). External control is particularly important in healthcare entities. It is therefore important that management control is not limited to either internal control or financial control. It is a response to the need to develop specific procedures, mechanisms, instruments or standards used in the management process to achieve specific goals for the management of public finance sector units, including healthcare entities. As a result, management control mechanisms are intended to support the performance of tasks and objectives by public finance sector entities, while maintaining the criteria for performing public tasks (Management control in the public finance system. Essence, legal regulations and environment. Compendium of knowledge, Ministry of Finance, 2012). Responsible for ensuring the functioning of adequate, effective and efficient management control are:

- 1) The minister in the activities of the subordinated government administration;

- 2) The head of the commune, mayor, president of the city, chairman of the board of the local government unit;
- 3) The head of the unit (Act of August 27, 2009 on public finance, Journal of Laws of 2022, item 1634, as amended).

Within the scope of coordination of management control in units of the public finance sector, the Minister of Finance is responsible for (the):

- 1) Dissemination of standards for the public finance sector in accordance with international standards;
- 2) Issuing of guidelines;
- 3) Cooperation with domestic and foreign organizations;
- 4) Cooperation with audit committees (Act of August 27, 2009 on public finance, Journal of Laws of 2022, item 1634, as amended)¹.

Management control in the statutory definition is not limited to analysing the current state of functioning of a public finance unit and those organizational units responsible for financial matters. The intention of locating management control in the Public Finance Act is to cover the management control of the entire entity and all its activities. Management control is an important element of the entity's management system, i.e. setting goals and tasks and monitoring the degree of their implementation, using risk analysis methods, controlling and quality audit results (Dębowska-Sołtyk, 2010, p. 87) Currently, management control is focused on achieving the set goals and effective performance of tasks (Kowalczyk, 2011, p. 11).

With regard to the functioning of Polish public sector entities, management control includes the concepts of all controls that have been functioning in these organizations to date, while on the other hand it introduces some new elements that have been taken from the activities of private sector institutions, such as management by objectives, and the efficiency and effectiveness of actions. Therefore, it can be concluded that financial control has become one of the elements of management control. Management control is an organization management system, as well as an integral part of the institution, and the effectiveness of the unit depends on its organization and functioning (Skoczylas, 2012, p. 14).

As the basic functions to be provided by management control, one can mention the supporting and streamlining function, which consist not only in stimulating and programming

activities, but also in strategic planning, which must be based on the diagnosis and analysis of weaknesses, risk elimination, organizing and achieving goals of tasks (Dolnicki, et al., 2019, p. 65).

Management control also has a protective function, i.e. it is to prevent the reduction of the entity's efficiency in its achievement of goals and its performance of tasks, and thus protect against material and intangible losses, ineffective increase in inputs, inadequate escalation of operating costs. It also allows for a better assessment of phenomena. The management control function can also include the creative and initiating function, which manifests itself in taking actions aimed at increasing the functional efficiency of the unit, and thus increasing its effectiveness, without increasing various types of inputs and without taking additional or unnecessary intensification of existing activities (Dolnicki, et al., 2019, pp. 64-65).

The Standards of Management Control

Management control standards define the basic requirements relating to management control and are important in the implementation of management control assumptions and constitute a set of guidelines and guidelines that help the manager of the entity in creating optimal solutions. The main objective of the standards is to promote the implementation of a coherent and uniform management control model in the public finance sector, which will be compliant with international standards in this area, taking into account the specific tasks of the unit that implements it and the conditions in which the unit operates (Announcement No. 23 of the Minister of Finance on December 16, 2009 on management control standards for the public finance sector (Journal of Laws of the Ministry of Finance No. 15, item 84).

The standards are only guidelines that should be used to build, evaluate and continuously improve the management control system and do not constitute legal provisions that are generally applicable (Sołtyk, 2013, p. 69). The standards define the basic requirements that relate to management control. When implementing the requirements set out in the management control standards, attention should be paid to the nature of the entity, its specificity, areas of activity, as well as the individual needs of the implemented processes.

Management control standards are presented in five groups corresponding to individual elements of management control:

- indoor environment,
- goals and risk management,

¹ Ustawa z dnia 27 sierpnia 2009 roku o finansach publicznych (Dz.U. z 2022 r. poz. 1634 z późn. zm.).

- control mechanisms,
- information and communication,
- monitoring and evaluation.

The first group of management control standards, i.e. the internal environment, is a key element ensuring the proper functioning of management control; and on its basis the management control system in the unit is built, in which control mechanisms are also implemented. They include four standards:

- Adherence to ethical values – managers and employees should be aware of the ethical values adopted in the unit and observe them while performing the entrusted tasks. They should also support and promote the observance of ethical values by setting a good example in everyday conduct and decisions;
- Professional competences – managers and employees should have the knowledge, skills and experience that will allow them to effectively and efficiently fulfil the entrusted tasks. The hiring process should be such that it leads to the selection of the best candidate for a given position, and then employees and managers should be provided with the development of professional competences;
- Organizational structure – the organizational structure should be adapted to current goals and tasks. In written form, the scope of tasks and powers for each employee should be presented in a transparent and coherent manner;
- Delegation of powers – the scope of delegated powers should be defined for each individual and should be appropriate to the importance of the decisions made, the degree of complexity and the risk involved. Acceptance of such authorizations should be confirmed with a signature.

The second group concerns objectives and risk management. It concerns taking actions aimed at setting goals and tasks and securing their implementation through effective risk management. It includes five standards:

- Mission – the purpose of the unit's existence should be indicated in the form of a short and concise description of the mission;
- Defining goals and tasks, monitoring and evaluating their implementation – goals and tasks should be defined transparently and in a perspective of at least one year, and monitoring must be carried out using designated measures. The implementation of goals and tasks should be carried out taking into account the criteria of economy, efficiency and effectiveness;

- Risk identification – in relation to the objectives and tasks, risk identification should be carried out at least once a year;
- Risk analysis – the designated risk should be analyzed to determine the probability of occurrence of a given risk and its possible effects, and to determine the acceptable level of risk;
- Response to risk – response to risk should be defined for each significant risk and have specific actions to be taken to reduce the given risk to an acceptable level. public finance sector (Journal of Laws of the Min. Fin. No. 15, item 84).

The third group consists of control mechanisms that respond to risk, and constitute a list of basic mechanisms that can function within the management control system. They are aimed at documenting, supervising and ongoing control of the implementation of tasks aimed at achieving the set goals.

This group includes the following standards:

- Documentation of the management control system – documentation should be available to all persons for whom it is necessary. The documentation of the management control system consists of: internal procedures, guidelines, instructions, documents defining the scope of duties, rights and responsibilities of employees and other internal documents;
- Supervision – supervision should be carried out over the performance of tasks in order to contribute to their economical, effective and more efficient implementation;
- Business continuity – the existence of such mechanisms should be ensured, which will contribute to maintaining business continuity of the public finance sector unit, using, inter alia, the results of risk analysis;
- Asset protection – access to the entity's assets should be granted only to authorized persons;
- Detailed control mechanisms for financial and economic operations – there should be at least a couple of control mechanisms for financial and economic operations, and these are: reliable and complete documentation and recording of financial and economic operations, authorization of financial operations by the head of the unit or persons authorized, division of priority obligations and verification of financial and economic operations both before and after implementation;

- IT systems control mechanisms – mechanisms should be defined to ensure the security of data and IT systems.

Another group is information and communication, in which everyone should have access to the necessary information that is needed to perform their duties. The communication system must have an efficient flow of necessary information both within the unit and with external entities. This group includes three standards:

- Current information – each interested person must be provided with proper and reliable information, which is necessary for them to perform the entrusted tasks.
- Internal communication – communication within the organizational structure of the unit should run smoothly according to specific mechanisms.
- External communication – the system of information exchange with external entities should be effective and affect the achievement of goals and the implementation of tasks. (Dolnicki, et al., 2019, pp. 230-233).

The last group is monitoring and evaluation. It is aimed at ongoing monitoring of whether individual elements of the management control system, ongoing identification and solving of problems related to its functioning, and evaluation of this system are effective (Dec, 2012, p. 16). There are four standards:

- Monitoring of the management control system – in order to solve problems on an ongoing basis, the effectiveness of individual elements of the management control system should be monitored.
- Self-assessment – self-assessment should be carried out by managers and employees at least once a year.
- Internal audit – the internal auditor should conduct an objective and independent assessment of management control.
- Obtaining assurance on the status of management control – the source of assurance regarding the status of management control by the head of the entity should be, among others: the results of monitoring, self-assessment as well as audits and checks carried out. The management control statement should be submitted for the previous year.

The most important tasks and functions of management control include:

- controlling whether public expenditure is implemented in an economical way,
- and purposeful, while maintaining the principle of obtaining the best effect from the data,

- inputs and the optimal selection of means and methods to achieve,
- assumed goal,
- controlling the timeliness of the tasks performed,
- comparing the level of implementation of the undertaken tasks and goals with the assumptions,
- checking whether the incurred expenses are consistent with the date and amount
- liabilities incurred,
- supervising the deadlines for submitting reports,
- supervising the deadlines for the return of public funds,
- assessing the correctness of the entity's work (Podlewski, 2018, p. 209).

The indicator becomes 'key' when it tracks an especially important risk exposure – a key risk, or it does so especially well -a key indicator, or ideally both.

More specifically a metric may be considered to be a risk indicator when it can be used to measure:

- The quantum of exposure to a given risk or set of risks;
- The effectiveness of any controls that have been implemented to reduce or mitigate a given risk exposure;
- How well we are managing our risk exposures.

Expressed slightly differently, this implies that an organisation will typically make use of three different types of indicator: risk – exposure indicators, control effectiveness indicators and performance indicators (Key Risk Indicators, 2010, p. 1).

The following international standards were taken into account when developing the standards:

- 1) "Internal control – an integrated framework" and "Enterprise risk management" – reports developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) "Guidelines on internal control standards in the public sector" – adopted in 2004 by the International Organization of Supreme Audit Institutions (INTOSAI);
- 3) "Revised Internal Control Standards for effective management" of the European Commission adopted in 2007 [The Revised Internal Control Standard for Effective Management SEC (2007) 1341 appendix 1]. (Announcement No. 23 of the Minister of Finance of December 16, 2009 on management control standards for the sector public finance (Official Journal of the Ministry of Finance No. 15, item 84).

Conclusions on healthcare entities

Health care entities include those whose scope of activity includes: stationary health services, 24-hour health services, outpatient health services, health promotion, didactic and research tasks in connection with the provision of health services and health promotion, including the implementation of new medical technologies and methods treatment (Chluska, 2016, p. 71).

Summing up the standards of management control, it can be said that they merge and permeate, which eliminates separate analysis. Joint consideration allows for the best implementation of management control assumptions. These are repetitive and important tasks and functions of management control in the entity of medical activity. Each entity should clearly define them in at least a yearly perspective, and their implementation should be monitored with the use of designated metrics. Regardless of the type of medical activity conducted, as well as the scope of health services provided, some medical entities have a statutory obligation to conduct an internal audit and management control. This obligation applies primarily to independent public health care facilities, capital companies and budgetary units established and run by the State Treasury. The manager of the unit is responsible for the functioning of management control in a healthcare entity (Pujer, 2016).

An internal audit is a support for the manager in the implementation of tasks and goals; thanks to the systematic assessment of management control. The audit is also a form of advisory activities for the manager. However, internal audit is mandatory only in healthcare entities that are state budget entities or independent public health care facilities that were not established by local government units (LGU), if the amount of revenue or costs included in the financial plan exceeded PLN 40,000 thousand zloty (Act of 27 August 2009, Article 274(2)(3)).

The issue of management control is very topical, because the listed entities should currently adapt their situation to the requirements of the

environment. Taking into account the complexity of procedures and the huge amount of organizational work in healthcare entities, management control is all the more important.

Management control is an important process for the proper functioning of healthcare entities. It helps to eliminate or minimize the risk of medical malpractice. Medical entities are subject to many mandatory external inspections, and thanks to properly functioning management control in the unit, their result may be satisfactory.

The most important risks in the activity of a medical entity most often relate to the correct management of contracts with the National Health Fund. There may also be financial risks, such as an appropriate debt management policy, if the entity is struggling with such problems. However, the most common risk is related to medical activity. Another area of risk in a medical facility is the implementation of EU projects that need to meet certain requirements. Failure to meet these requirements may result in consequences, e.g. in the form of a reimbursement of the obtained subsidy. Currently, an important risk is the lack of medical staff with specialties.

It is a process that helps healthcare entities in managing the unit, in the management of medicines, or in respecting patient rights. Despite the application of the Activity Plan for a given year, permanent procedures, regulations or laws, there are situations that are not included in the plans and analyses. Medical entities have been exposed to additional difficulties in 2020, unforeseen by any plans and any coordinators.

However, the risk analysis carried out as part of the functioning management control did not predict a global pandemic and related restrictions. In March 2020, the first cases of COVID-19, caused by the SARS-CoV-2 virus, appeared in Poland. The facilities had to introduce additional procedures in order to be able to continue to provide patients with access to medical services in a safe way, both for patients and staff. It was a huge test for the management staff of these same facilities.

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