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## RISK MANAGEMENT IN LOCAL GOVERNMENT UNITS IN THE LIGHT OF MANAGEMENT CONTROL STANDARDS

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The aim of the article is to analyse risk management systems in local government units (LGUs) in the context of applicable management control standards. In the light of the Public Finance Act of 2009, local governments are obliged to implement risk management mechanisms as a tool to support the achievement of public objectives. However, numerous studies and reports indicate the dominance of the formalistic approach, which consists mainly in the creation of documentation without a real risk analysis. The article is based on an analysis of the literature, legal regulations, and the results of a case study of 12 local government units from three voivodeships, differentiated in terms of the level of sophistication of the implemented systems. The main research questions concern the effectiveness of existing solutions, the identification of implementation barriers (including HR and financial barriers) and the possibility of integrating risk management into the decision-making process. As a result of the analysis, specific recommendations and good practices were proposed that can contribute to increasing the efficiency and transparency of local government activities.

**Keywords:** risk management, local government units, management control, public finances, management systems

### 1. INTRODUCTION

Risk management in local government units (LGUs) is a key element of modern management control, supporting efficiency, transparency and compliance of activities with legal regulations. The Public Finance Act of 2009 obliged local governments to implement risk management systems as tools to support the achievement

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of public objectives. Despite clear guidelines, practice shows that many local governments limit themselves to meeting formal requirements, without a real risk analysis (Klimczak, Pikos, 2010).

The need for in-depth research stems from the necessity of moving away from a formalistic approach to a model focused on real risk management in the context of strategic objectives. The lack of uniform methodologies and limited human and financial resources reduce the effectiveness of systems (Jajuga, 2007; Kaczmarek, 2010).

The aim of the article is to assess the importance of the risk management process in local government units as part of management control, taking into account theoretical and practical conditions. The article identifies the main implementation problems and proposes recommendations and good practices to increase the efficiency and transparency of local government operations.

Research questions:

- To what extent do current risk management systems respond to real risks?
- What factors (including human resources and finances) hinder the effective implementation of risk management?
- What solutions can support the integration of risk management into decision-making processes in local governments?

The literature is increasingly addressing the topic of risk management in the public sector in the context of management control (Kožuch, 2011; Filipiak, 2016; Kosek-Wojnar, 2019). NIK (2020) research indicates formalism in risk management in local government units – limitation to risk registers, lack of updating and linking them to objectives. In turn, the Ministry of Finance (2021) presents both difficulties in implementing the systems and examples of good practices (e.g. Gdańsk, Rzeszów). Competence deficiencies and a lack of methodological support remain problematic (Mazur, 2020; Zawicki, 2022).

The article uses the case study method. The analysis included 12 audit reports from 2018-2022 from local self-government units from the Mazowieckie, Śląskie and Wielkopolskie voivodeships. The selection of cases was deliberate and took into account the varying level of sophistication of risk management systems (advanced, basic, lack of implementation). The reports covered the areas of finance, public procurement and human resources management. The analysis focused on three aspects: 1) compliance with the guidelines of the Ministry of Finance, 2) implementation barriers, 3) factors conducive to the effective implementation of risk management policy.

## 2. THE ESSENCE OF RISK

The literature on risk, although relatively extensive, does not present a single strict and unambiguous definition of risk. The concept of risk should be understood as the possibility of events occurring, both positive and negative, which may affect the achievement of the intended goals. Although it appears in all

types of business and at every stage, it is an ambiguous term. Risk is identified with the subject or entity covered by protection (Czerwińska, 2003, p. 50). It is specific and presents the nature of contemporary processes taking place both within the local government unit, in its surroundings and relations with the entities present in it, as well as reflecting the specificity of contemporary socio-economic ties.

From the point of view of a local government unit and the financial management it conducts, risk can be understood (Jajuga, 2007, p. 13):

- negatively, as a threat meaning the possibility of not achieving the expected effect,
- neutrally, as an opportunity to achieve an effect different from the expected.

Risk for local government bodies means the possibility of not achieving the assumed goals. In New Public Management, whose assumptions underpin the reform of public finances, it is managed on the basis of goals and effects.

Various risk classifications appear in the literature, which in most cases can also be used for local government units. One of the most general classifications divides risk into two categories: systemic risk, called general risk, and *unsystemic risk*, called specific or operational risk. The first of these is the result of external forces, which are beyond the control of local government units as an entity exposed to risk. Sources of systematic risk are, for example, changes in the economic situation, political and economic situation, legal regulations, etc. Specific risk, on the other hand, is part of the total risk and results from the specificity of a given entity, in this case – a specific local government. Examples of the sources of such risk include excessive indebtedness of local government units exceeding its individual creditworthiness, unfavourable (e.g. peripheral) geographical location of a given local government unit, and limited financial resources.

It is also important to divide risk into financial risk and non-financial risk. Moreover, it should be emphasized that both the first and second categories of the aforementioned risk have an impact on the financial results of a business entity. However, in the case of financial risk it is a direct impact, while in the case of non-financial risk it is indirect. Financial risk is related to making financial decisions regarding the methods of financing the activities of local governments. They are determined on the basis of the types and structure of the different sources of financing.

The dominant attitude, especially in business activities and public finance sector units, is risk aversion. Hence the need to reduce the existing risk to a level that will prove acceptable to decision-makers. This is only possible through the risk management process. In the literature, risk management is defined as “making decisions and implementing actions leading to the achievement of (...) an acceptable level of risk” (Jajuga, 2007, pp. 14-15). The awareness of its occurrence is extremely important, because then it is possible to determine the level that is acceptable.

### 3. RISK MANAGEMENT IN LOCAL GOVERNMENT UNITS

Risk management is one of the objectives of mandatory management control in public finance sector units. Thanks to it, information is obtained about the threats that may cause failure to perform the tasks set for implementation.

According to Article 68(1) of the Public Finance Act, management control is defined as “the totality of activities undertaken to ensure the achievement of objectives and tasks in a lawful, effective, economical and timely manner” (Public Finance Act, 2009). It was introduced by the Act of 27 August 2009 on Public Finance, which entered into force on 1 January 2010. The provisions of the Act, by introducing the obligation of management control, extended the previously applicable regulations relating only to the financial control system.

Pursuant to Article 68(2) of the above-mentioned Act, the objective to be achieved through management control is to ensure risk management. This is to be achieved in addition to compliance of the activity with the law and internal procedures, effectiveness and efficiency of operations, reliability of reports, protection of resources, compliance with and promotion of the principles of ethical conduct, efficiency and effectiveness of information flow (Public Finance Act, 2009).

Management control standards that are consistent with international standards are used to implement management control in public finance sector units and thus achieve its objectives. According to Article 69(3) and (4), the Minister of Finance is obliged to define and publish standards and guidelines in the field of audits in the form of a communication. Ministers in charge of government administration departments have also been granted the right to issue guidelines (Public Finance Act, 2009). The managers of individual units are responsible for the correct functioning of management control (Lachiewicz, ed., 2010). The content of the management control standards is specified in the Communication No. 23 of the Minister of Finance of 16 December 2009. These are guidelines to be used by those responsible for the management control system. They contain requirements for the control in question, which can be supplemented and adapted to the specifics of a given entity. They are divided into five groups: internal environment, objectives and risk management, control mechanisms, information and communication, monitoring and evaluation (Communiqué of the Minister of Finance, 2009, p. 2).

Objectives and risk management are the second group of standards, and their order is not accidental. It proves the importance of this group in the audit process. It also indicates the sequence of individual stages of the procedure that will allow for the creation, introduction, evaluation and modification of the management control system in the unit (Sławińska-Tomtąła, 2010, p. 14). In accordance with Communication No. 23 of the Minister of Finance of 16 December 2009, the Objectives and Risk Management Group has been divided into elements. The first two (mission and defining goals and tasks, monitoring and evaluation of their implementation) are intended to be used to properly conduct the risk management process.

The mission is intended to facilitate the definition of the hierarchy of objectives and tasks of the public finance sector entity, and thus effective risk management.

According to Obłój, the mission should be understood as “a precise expression in a language understandable to the employees and the environment of the organization of the long-term intentions and aspirations of the organisation. A mission is the formulation of an individual’s vision for the use of strategy” (Obłój, 1998, p. 38). It should express the meaning of the individual’s existence, set the direction of its action, be understandable to the recipients – all those who have contact with a given individual.

A well-defined mission has the following features (Obłój, 1998, pp. 38-41):

- reference to the future, i.e. a long-term view of the activity,
- a motivating and even aspirational character to convince the audience, to arouse their enthusiasm, which will lead them to identify with the mission and treat it as their own goal,
- credibility, i.e. consistency of the mission with the company’s activities, because the contradiction in these two areas leads to the recognition of the activities of the individual and its management in the eyes of employees and the environment as unreliable partners.

Each unit of the public finance sector should formulate a mission corresponding to the area of its activity. The standards of management control indicate that the mission of the ministry in its scope should be addressed to government administration departments, and the office of a local government unit to this unit.

Defining goals and tasks, monitoring and evaluating their implementation (Communiqué of the Minister of Finance, 2009, pp. 10-19) is another element included in the process of identifying objectives and managing risk in public finance sector units. They should be clearly defined, consistent with the tasks of the unit, and feasible. The time frame for which they should be set is at least one year. It is recommended to set general and specific objectives, with a number of general objectives that allow for free verification of the extent to which they have been achieved, and specific objectives to complement the general objectives. Individuals or specific persons who will be responsible for achieving the objectives, the resources used to achieve them are stated, as well as the deadline by which the objectives are to be achieved. It is advisable for the employees of a given public sector unit to know and understand them.

When it comes to monitoring goals and tasks and evaluating them, it is extremely important to establish appropriate metrics – measurable criteria that will allow you to measure the effects. It is also important to determine the desired levels of the assumed goals and acceptable deviation levels. When monitoring the degree of achievement of goals, the actual implementation is compared with the planned quantities. If differences arise, they are analysed to see if they are acceptable or not, whether they can jeopardize the achievement of the objectives and what actions to take to eliminate the differences that have arisen.

At the stage of monitoring and assessing the degree to which objectives are achieved, it is recommended to identify the subordinate units – supervised and superior units – monitoring their implementation. The Minister of Finance's Communication No. 23 of 16 December 2009 indicates three criteria that are taken into account when assessing the level of achievement of objectives, i.e. economy, efficiency and effectiveness. Risk identification, analysis and risk response are the next elements to be included in the group of objectives and risk management that are of significant importance in management control. They are the right components of the risk management process.

Risk identification (Appendix to the Announcement of the Minister of Finance, 2009, pp. 21-25) consists in determining and recording a threat to the achievement of the entity's objectives. It helps to identify the causes and circumstances that could make it difficult or impossible to achieve the goal. The ways of identifying risks are different, but they must be consistent throughout the organisation and known to employees. These include *PEST* analysis of the environment, "brainstorming", *SWOT analysis* (Ring, 2011, p. 132), and analysis of documentation, i.e. reports, complaints, conclusions after inspections.

According to the standards, risk identification necessitates referring to the goals and tasks of a given entity. It is recommended to do so at least once a year and in the event of a change in the conditions of operation of the unit. The head of the unit should be involved in this process. When risks are being identified by a government administration department or local government units, it is important to take into account that the units subordinate or supervised by them also pursue goals and tasks. Risk identification is carried out in relation to the entity as a whole and important areas (cf. Drożdżyński, 2009, p. 55) of its activity, with particular attention paid to the risk associated with meeting key objectives, lost benefits, and changes occurring inside and around the organisation.

Risk analysis (Appendix to the Communiqué of the Minister of Finance, 2009, p. 2) is the next stage after risk identification. This stage defines the type, assessment criteria and likelihood of risk. The effects of a given risk are estimated, which can be expressed in a numerical value or a scale adopted for this purpose. Such activities facilitate understanding the identified risk. At this stage, in accordance with the standards, the level of risk accepted by the entity is determined, taking into account its type and importance for the functioning of the public finance sector unit and its assumed objectives. The problems that should receive attention when determining the accepted level of risk include the costs of risk reduction, the financial situation of the entity, the regulations applicable to it, the level of significance of the projects implemented, and reputation. Thanks to risk analysis, public finance sector entities are able to indicate the location, causes and effects of the occurrence of a specific risk, and to subsequently take remedial actions.

Risk response (Appendix to the Communiqué of the Minister of Finance, 2009, p. 2) is the last element of the risk management process indicated in the management

control standards. If the risk analysis shows that it is evident, then one of the four ways of responding included in the standards is selected, namely: to tolerate, transfer, withdraw or to act. It is also recommended to indicate specific actions to be taken by the public finance sector entity in relation to each risk, which will reduce it to an acceptable level. Additionally, it is necessary to implement control mechanisms in the unit regarding the actions taken as part of the risk response. The risk management process at each stage is monitored by the head of the unit, who should appoint persons responsible for managing individual types of risk.

#### 4. THE IMPORTANCE OF THE RISK MANAGEMENT PROCESS IN LOCAL GOVERNMENT UNITS

Management control is a system encompassing many interrelated areas of activity, among which risk management can and should be considered a key element. According to the process approach, risk management consists of many activities, which include setting goals and tasks, identifying risk, assessing risk, counteracting risk, monitoring and evaluating the implementation of tasks, and possible correction of the action (Risk Management and Self-Assessment, 2012).

Risk management is a process by which an entity will be able to reduce the probability and effects of events that may adversely affect its operations or its objectives. By strengthening the management control and risk management function in the Public Finance Act, the legislator followed the countries of Western Europe. Risk management helps to protect the population and the efficiency of state administration from financial crises, terrorism, epidemics, fraud and corruption. It is also a step towards transforming the bureaucratic model of administration into a modern, efficiently managed organisation. The aim of this change is to increase the efficiency of the public sector by shifting control from places where it is customarily applied to places where it is actually needed, which leads to the removal of unnecessary and excessive control (Kulik, 2016).

The volume of information that a risk management system generates requires robust communication channels, which, in turn, can lead to the development of management information systems. The benefits of introducing risk management in the public sector extend far beyond the direct goal, which is to secure the achievement of the organisation's goals against threats (Klimczak, Pikos, 2010).

The benefits of risk management are:

- increasing the likelihood of achieving goals and tasks,
- making decisions with more complete availability of information,
- shorter response time in a crisis situation,
- reducing the number of unforeseen events that have a negative impact on the operation of the organisation,
- protection of public funds.

Individuals act to achieve specific goals. It is not enough to plan: it is also important to implement them. Risk management is to be a process that will allow situations to be avoided in which, sometimes for a trivial reason, individuals do not perform the planned tasks. The risk management process facilitates preparations for phenomena that may hinder the achievement of goals and objectives before they even occur. Moreover, it enables employees to act in emergency situations in accordance with the intentions of the unit manager, even in this individual's absence. When creating a risk inventory, the focus should be on priority goals and tasks, as well as ongoing tasks that need to be corrected. The risk management process must involve all employees responsible for any stage of the objective or task (Public Finance Sector Audit Department, 2014). A risk management system that is properly implemented and maintained (Public Finance Sector Audit Department, 2011):

- encourages active management,
- increases awareness of the need to identify and deal with risk in the organisation,
- supports and improves the identification of threats and opportunities,
- establishes a solid foundation for decision-making and planning,
- supports compliance with the law and other requirements,
- improves financial reporting,
- bolsters organisational governance,
- strengthens the trust of stakeholders in the organisation,
- improves control mechanisms,
- allows for effective allocation and use of resources to deal with risk,
- enhances operational effectiveness and efficiency,
- improves loss prevention,
- minimizes losses,
- improves the learning of the organisation.

In order for the risk management system to be effectively and correctly implemented, the following conditions must be met, without which there is no chance of success in this task: strong involvement of both management at each level and employees of the unit, and building a good environment around this task. Knowledge of risk management is also an important element.

A particular element ensuring the effectiveness of the risk management system is the creation of a multi-level risk analysis and response system:

- on the front line – by each employee, resident and other stakeholder within their capabilities at the place of identification of the incident, i.e. an event that is not part of the normal operation of the entity and causes or may cause a threat to the achievement of objectives,
- on the second line – by those employees of the unit who are substantively responsible for a given process aimed at achieving the goal,
- on the third line – by possibly outsourcing tasks to external entities under service contracts or ad hoc orders (Gawroński, 2010).

Risk management has made management control more effective and efficient. It focuses on the most important types of risks, and the risk analysis allows for the selection of appropriate control measures and for monitoring the results of their application. The development of risk management is of key importance for the professionalisation of management in public finance sector units. In addition to rationalising control measures, risk management has introduced processes for self-improvement of the organisation through the application of the cycle of analysis, planning, taking action and control of effects (Klimczak, 2010).

Risk management forms the basis for creating proper governance, i.e. a combination of processes and structures introduced by management to facilitate the flow of information, management, direction and monitoring of activities in the organisation aimed at achieving the goals of that organisation. To this end, the organisation must ensure that the risks associated with the provision of services to the public are properly managed. Therefore, the risk management process should be implemented throughout the organisation (Jennison, 2018, pp. 11-12).

Modern organisations understand that they need to look ahead to the future, be dynamic, respond to change, and make the most of available opportunities; risk management is the basis for such action.

In accordance with its statutory obligation, the public sector, including local government units, is expected to manage risk and thus protect public funds. This process should be characterized by openness and accountability, i.e. proper *governance* (Jennison, 2018, pp. 11-12). In the light of the theoretical assumptions presented here, it is evident that effective risk management is an indispensable condition for modern and responsible management in local government units. In order to assess the degree to which these assumptions are implemented in practice, the next chapter analyses selected cases of local governments.

## 5. CONCLUSIONS FROM THE ANALYSIS OF RISK MANAGEMENT PRACTICES IN LOCAL GOVERNMENT UNITS

In relation to the previous theoretical considerations concerning the role and importance of risk management in the management control system of local governments, an analysis of available audit reports and a case study of selected local government units was carried out. The aim was to determine the extent to which these entities apply the recommended practices and to identify the most common barriers and good practices in risk management. The analysis made it possible to identify key problems related to the practical application of management control principles:

- 1) Formalism instead of efficiency: In many local governments, the implementation of the risk management system is limited to meeting the formal requirements resulting from the Public Finance Act. It often boils down to creating

documentation (e.g. risk registers) without any real analysis of the risks and their impact on how the entity functions.

- 2) Lack of consistent methodologies: Entities adopt diverse approaches and tools to identify and assess risks. As a result, these systems are inconsistent and data comparison between local governments is difficult, which limits the possibility of benchmarking and improving practices.
- 3) Insufficient resources: A lack of properly trained staff and limited financial resources significantly reduce the quality of the implementation and functioning of risk management systems.
- 4) Low integration into the decision-making process: The results of risk analyses are rarely the basis for strategic decision-making. Risk management functions as a separate process that does not directly affect the day-to-day management of local governments.

### **Empirical Research Results and Recommendations**

The analysis of twelve audit reports prepared in 2018-2022 in local self-government units from the Mazowieckie, Śląskie and Wielkopolskie voivodeships confirmed the observations resulting from the qualitative analysis and allowed for the formulation of additional conclusions:

- Dominance of the formal approach: In all entities, there were documents relating to risk management, but in nine cases they were purely formal in nature: there were no real mechanisms for monitoring and analysing the impact of risks on the functioning of the entity.
- Low integration with strategic management: Only three local governments (e.g. Płock City Hall, Ostrów Wielkopolski Commune) showed a link between risk management and strategic and operational objectives. In other units, this process was isolated from the main management mechanisms.
- Irregular update of risk registers: Only four units carried out systematic updates of risk registers, taking into account changing external and internal conditions.
- Low level of process computerisation: Only two local governments used dedicated IT systems to support risk management. The rest were dominated by simple tools such as spreadsheets and word processors.
- Personnel and competence problems: Seven local governments lacked people responsible for risk management, and in the others, these responsibilities were dispersed or entrusted to employees without proper preparation.
- Good practices: Positive examples are: Słupca Commune, where a risk assessment matrix linked to the budgeting system has been implemented, and the District Office in Gliwice, which has established an inter-faculty risk management team.

## Recommendations

On the basis of the above analyses, a number of recommendations have been formulated to increase the effectiveness of risk management systems in local government units:

- 1) Implementation of integrated IT systems, enabling comprehensive risk management (identification, analysis, monitoring, reporting) in real time.
- 2) Integrating risk management with strategic and budgetary planning by linking identified risks to the entity's objectives and assigning appropriate measures to risk mitigation activities.
- 3) Appointing risk management coordinators in each local government unit and creating inter-departmental teams responsible for risk assessment and monitoring.
- 4) Developing employee competencies through organising training and certification systems, also in the form of e-learning.
- 5) Standardizing tools and procedures, including risk matrices, risk classifiers, methods for assessing probability and impacts.
- 6) Promoting the exchange of experience and benchmarking by creating a network of cooperation between local governments and publishing good practices on the platforms of the Ministry of Finance and regional audit chambers.

## 6. SUMMARY

Despite formal obligations under the law, in many local government units, risk management still remains a process insufficiently integrated with day-to-day management. In many local government units, it still remains a process insufficiently integrated with day-to-day management. Empirical research indicates this state of affairs is primarily attributable to staff limitations, lack of appropriate competences and insufficient tool support.

However, in units that implemented good practices – such as creating risk teams, linking risk analysis to strategic objectives or using assessment matrices – there was a clear improvement in the effectiveness of management processes, better preparation for crisis situations and an increase in transparency of activities.

The cognitive value of this study lies in its combining empirical analysis with the current state of theoretical knowledge. The article may provide a basis for developing national methodological guidelines adapted to the reality of how local governments function. Further research should deepen the quantitative analysis, including the relationship between the level of sophistication of risk management systems and the effectiveness of budget implementation, as well as a qualitative analysis based on interviews with decision-makers and internal auditors.



Risk management should not be perceived as an administrative obligation, but as a real tool supporting the rationality, effectiveness and transparency of local government units.

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## ZARZĄDZANIE RYZYKIEM W JEDNOSTKACH SAMORZĄDU TERYTORIALNEGO W ŚWIETLE STANDARDÓW KONTROLI ZARZĄDCZEJ

### Streszczenie

Celem artykułu jest analiza systemów zarządzania ryzykiem w jednostkach samorządu terytorialnego (JST) w kontekście obowiązujących standardów kontroli zarządczej. W świetle ustawy o finansach publicznych z 2009 r. JST są zobowiązane do wdrażania mechanizmów zarządzania ryzykiem jako narzędzia wspierającego realizację celów publicznych.



Jednakże liczne badania i raporty wskazują na dominację podejścia formalistycznego, polegającego głównie na tworzeniu dokumentacji bez rzeczowej analizy zagrożeń. Artykuł opiera się na analizie literatury, regulacji prawnych oraz wynikach studium przypadku 12 JST z trzech województw, zróżnicowanych pod względem poziomu zaawansowania wdrożonych systemów. Główne pytania badawcze dotyczą skuteczności istniejących rozwiązań, identyfikacji barier wdrożeniowych (w tym kadrowych i finansowych) oraz możliwości integracji zarządzania ryzykiem z procesem decyzyjnym. W wyniku przeprowadzonej analizy zaproponowano konkretne rekomendacje i dobre praktyki, które mogą przyczynić się do zwiększenia efektywności i transparentności działań JST. Wyniki badań podkreślają również konieczność kształtowania kultury organizacyjnej sprzyjającej proaktywnemu podejściu do identyfikacji i monitorowania ryzyk.

**Słowa kluczowe:** zarządzanie ryzykiem, jednostki samorządu terytorialnego, kontrola zarządcza, finanse publiczne, systemy zarządzania