

Summary

Public administration management is the process subjected to constant development. The implemented reforms of the public finance sector at the beginning of the 21st century introduced management control the aim of which is to ensure the accomplishment of objectives and tasks imposed on units in a manner compliant with the law, efficient, cost-effective and timely. The achievement of these assumptions is performed in five areas of management control among which the key one is the risk management system.

Risk management in the public finance sector units follows the patterns of an intensively developing risk management process in the economic sector. Information, gathered and processed in databases, due to the developing data-mining techniques, allows for searching for previously unknown relationships and patterns, which can be used when taking management decisions, also in the tax administration units. The topic of the Ph.D. dissertation is *“The Implementation and functioning of the risk management system in the tax administration units”*.

In the dissertation, there has been discussed the research problem, important in practical terms and insufficiently recognized in the area of management sciences, which is risk management in the tax administration units.

The problem raised is a novel issue, not discussed comprehensively in the Polish subject literature so far. Also in foreign literature, the research into this problem is undertaken occasionally. The available studies characterize the problem selectively while not exploring the analyzed subject matter completely.

The subject of the research has been selected the tax administration units from among all the units of the public finance sector. They may serve as an example for the indication of strengths and weaknesses of the functioning of the risk management system in the public sector. Literature studies and the results of the conducted research, on the one hand, prove that the risk management process was not given due consideration by the legislator and it was not assigned the proper role in the area of an improvement in the functioning and management of the units of the public finance sector and, on the other, indicate the involvement and determination of the workers of the tax administration units in improving the implementation of the risk management process in individual units.

The occurrence of risk in the tax administration is a natural state and the awareness of its existence forces actions which are to lead to risk reduction by developing effective methods

and techniques of management. The essence of the functioning of the tax administration units is the implementation of certain public tasks through the planning system, i.e. setting specific goals and tasks. On the other hand, the implementation of the risk management system allows for increasing the probability of achieving the goals set and optimizing the performed tasks.

The aim of the dissertation is to present the structure of the integrated model of risk management in the tax administration units and the assessment of the degree of implementation of individual components of the integrated risk management system in tax offices. This model should allow for a better use of the possessed resources to carry out tasks in a more efficient and effective manner.

The accomplishment of the formulated objectives and the verification of the proposed theses required some literature studies and empirical research. In the dissertation, there have been presented the achievements of literature on risk and risk management, both in the corporate sector and the public sector. There have also been presented the issues associated with the functioning of the public sector and the problem of tax administration.

The essential part of the research concerns risk management in the task administration units. In the dissertation, there has been presented the structure of tax administration and tax authorities after the changes implemented on 1 March 2017.

The dissertation identifies the types of internal risk characteristic of the activity of tax offices and indicates optimum methods of risk analysis for the needs of the model construction. The analytical activities are conducted with the use of quantitative and qualitative methods. In the quantitative research, there have been used the existing information resources concerning risk management in the tax administration units, in particular the data by the Ministry of Finance. The qualitative research has allowed for identifying management processes, implemented in the tax administration units, and understanding the reasons for the implemented processes.

The key component of the empirical research is the survey conducted in tax chambers and tax offices in Poland. The research sample included 62.5% of the population of tax chambers and 31% of the population of tax offices. The results of the survey have been presented using the typological and statistical analysis of the responses to the question.

On the basis of the results of the survey and also taking into account the practical experience of the author of the dissertation, there has been proposed the integrated model of risk management in the tax administration units, which has introduced a range of important improvements in the ongoing management processes. The results of the evaluation have proved the positive impact of the solutions resulting from the developed model on timeliness

of task implementation, time of processes and their efficiency.

The model presented in the dissertation is associated with the formulated research problem (hypothesis) – the implementation of the integrated risk management system, introduced extensively in commercial units, which would allow for an efficient and effective implementation of tasks in the tax administration units.

The hypothesis has been verified through the analysis of the organizational solutions in the field of risk management, existing in the tax administration units, according to which the risk management system is constituted by: the strategy of risk management along with the risk management policy, the risk management framework procedure, the catalogue of internal risk and risk registers.

The conducted empirical research proved the correctness of the main thesis of the dissertation. There is clearly noticeable the impact of the integrated risk management system on the implementation of tasks of the tax administration units, which are additionally monitored by the measures of achievements.

In the contents of the dissertation, there have also been specified the strengths and weaknesses of the risk management system in the tax administration units. The presented model visualizes the functioning of the integrated risk management system in tax units in Poland, based on the process of risk management, consisting of the isolated interrelated stages.

In the dissertation, it has been proved that despite the existing constraints and the lack of the complex regulation at the central level of the process of risk management, there is the integrated risk management system functioning in the tax administration units. Integrated risk management in the public administration units includes all management processes occurring in the organization and focuses on the model of the process of risk management, including all the areas of activity of the units and is related to the adopted objectives and tasks.

Therefore, the results of the assessment of the utility of the model along with the research carried out within the framework of the analysis of the literature and the empirical research have supported the formulated research hypothesis.

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