

Summary

The notions presented in the doctoral dissertation are focused on multidimensional characteristics of project management, with special emphasis on the auditing process according to the Operational Programme Human Capital under implementation between 2007 and 2013, which is one of the operational programmes of the European Social Fund. The essence of the auditing apparatus operation is supervision over the use of funding from the European Social Fund pursuant to the procedures established in the regulations. The legal foundations for the schemes for management and auditing of the projects co-financed from the European Social Fund is the legislation of both the European Union and Poland.

The problems addressed in the doctoral dissertation allowed not only to analyze the auditing process of the EU projects under implementation by the Voivodeship Labour Office in Katowice but also to identify its components and find out the part of the auditing process that should be improved. It should be noted that the auditing principles for the EU funds spending, employed by Poland, pose a crucial and effective method of securing against any kinds of frauds when it comes to the use of EU funds.

The above-mentioned results are rooted in the literature studies and empirical research. They confirm the assumed general and specific objectives of the dissertation. They also confirm the hypotheses put forward therein.

The discussed empirical research leads to the following conclusions on verification of the hypotheses:

- The use of the auditing procedures will contribute to improvement in the project management efficiency within the Operational Programme Human Capital.
- The auditing procedures condition the project management efficiency by establishing the principles to act and implement any remedial measures.
- Development of the management efficiency methodology will allow to identify the areas of changes in the EU projects in relation to the auditing as one of the management functions.

The presented theoretical and empirical considerations allow to determine those areas in the auditing process for those EU projects implemented under OP HC, which require development and modifications, first of all the rearrangement of the auditing process in the auditing bodies.

The research performed by the author of the dissertation suggest that the auditing process poses an inevitable element for management and implementation of a broad selection of EU projects. The research, based on the theoretical and empirical analysis, puts particular emphasis on the meaning of qualified staff, adequate allocation of duties in the offices, but also the need to specify the auditing procedures, so the auditing process for the EU projects implemented under OP HC is efficient and effective, at the same time contributing to improvement of the auditing bodies in the environment.

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