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ELECTRONISATION OF THE SUPERVISION OVER LOCAL GOVERNMENT ACTIVITY REGARDING FINANCIAL MATTERS IN POLAND AND THE CONSTITUTIONAL PRINCIPLE OF LEGALITY

Abstract

The basic aim of this paper is to evaluate the process of electronisation of the supervision implemented by Regional Chambers of Audit (RIO) over the activity of local government in Poland in the scope of financial matters. The Authors conduct this assessment mainly from the perspective of compliance with the principle of legality determined, among others, in Art. 7 of the Constitution of the Republic of Poland (the Constitution). Due to the fact that this principle is a general basis for the functioning of public authority bodies, it should also be the basic benchmark (condition)

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of the broadly understood electronisation of the activity of these bodies, not only in the indicated supervisory scope of RIO.

It needs to be noted that the process of electronisation of RIO supervision over local government activity has been gradually implemented since 2016, and, importantly, has not been imposed by the legislator, but happened with the consent of the interested parties.

Therefore, the Authors have formulated the key research problem, namely: is the electronisation of RIO supervision over financial matters in compliance with the constitutional principle of legality and, in particular, does it implement all statutory features of this supervision?

The analysis allowed to answer positively the above question as well as to indicate other positive (non-legal) effects of electronisation.

In this paper, non-reactive research methods, i.e. based on the analysis of the content and available source information, are used in the first place, but it also based on the Authors' empirical knowledge, because they are members of the Committee of the Regional Chamber of Audit in Bialystok and are engaged in the supervisory process over the local government activity.

Key words: computerisation, electronisation, legality, local government, financial matters, supervision

JEL Classification: K40

1. Introduction

Pursuant to Art. 171(2) of the Constitution of the Republic of Poland (the Constitution) supervision over local government activity in financial matters is conducted by Regional Chambers of Audit (RIO). On the basis of legal provisions, they also perform other functions, such as controlling and providing opinions. However, the supervision of chambers is so specific in itself that it cannot be equivalent to classic control. It is characterised by three basic features which, *de facto*, limit its scope. Firstly, it consists in examining the legality of particular acts adopted by local government units (LGUs) and it is the only supervisory criterion determined in Art. 171(1) of the Constitution. Secondly, the examination of legality relates to acts in financial matters which were statutorily established and they include, among others, acts concerning the budget of LGUs as well as long-term financial forecast, resolutions on tax and regarding some local government fees, grant acts as well as discharge procedure acts. Thirdly, the chambers have strictly determined boundaries

of supervisory interference, i.e. supervisory instruments. The first type of such an instrument is annulment of the LGU act in part or in full without its cure and the second one is partial or full establishment of the budget after prior annulment of the budget act.

Till 2015, RIO supervision was performed in a classic way, although the legal framework for computerisation in public administration had existed. Classic way means the manner in which LGUs sent resolutions in paper form (besides acts regarding long-term financial forecast which were sent electronically through the Ministry of Finance system called "Bestia") and the chambers made supervisory resolutions in the same form. However, in 2016, first two chambers out of 16 started implementing an electronic supervision system ("e-Nadzór") and in the subsequent years other chambers followed. Since 2023, all chambers have been using this system, but, importantly, its implementation took place kind of "bottomup", i.e. by mutual consent of a given chamber and LGUs supervised by it.

Due to such a situation, two basic questions (problems) may be asked and answers to these questions are the aims of this paper, the first one – general: does such electronisation fulfil the requirement of legality of the actions taken by public authorities, which is determined in Art. 7 of the Constitution (the so-called principle of legality)?, and the second one: does such electronisation fulfil all indicated above features of supervision over the activity of LGUs in financial matters? A hypothesis needs to be posed here that making electronisation in public administration must be conducted according to the principle of legality, i.e. the process of electronisation has to fulfil legally determined frameworks for the activity of public authorities (including supervisory bodies) on the one hand, and on the other hand, it cannot exceed this scope even if such electronisation would facilitate and improve the functioning of these bodies. Otherwise, it would lead to misuse of the law and infringement of the principle of legality.

2. The essence and conditions for electronisation (computerisation) of public authority bodies. Electronisation and the principle of legality

Development of information and communication technology in the modern world has contributed to a more widespread use of technological solutions in the functioning of various entities. The process of computerisation has

also been implemented by public authority bodies. It generally consists in using information and communication technology in their activities. This is mainly done by data processing in the computerised system and exchange of electronic documents between public administration bodies (as well as their clients) with the use of IT data carriers or electronic means of communication [Zientarski 2019: 7-16]. Such tools as electronic signature, electronic seal, electronic time stamp, registered electronic delivery or electronic identification should be indicated here.

The basic legal act regulating the process of computerisation of public authority bodies is the Act of 17 February 2005 on the computerisation of activity of entities performing public tasks, which mainly determines the functioning of electronic services platform (e-PUAP), requirements for computerised systems and public registers or the rules regarding the exchange of electronic information with public entities. Pursuant to Art. 16(2) of this Act, public entity is obliged to exchange information electronically with the use of computerised systems fulfilling minimum requirements for computerised systems and in accordance with minimum requirements for public registers and exchange of information electronically. Moreover, to ensure electronic communication, a public body is obliged to provide an electronic mailbox, i.e. publicly available mean of communication serving to transfer an electronic document to a public entity with the use of a commonly available computerised system.

The legal basis for the computerisation of public bodies is also regulated in the Act of 2016 on trust services and electronic identification (this Act repealed the previously binding Act on electronic signature), adjusted to the Regulation of the European Parliament and The Council (EU) No 910/2014 as of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market, which repealed the Directive 1999/93/EC (OJ L 257 of 28.8.2014, p. 73). This Act determines national trust infrastructure, activity of trust services providers (including the suspension of certificates for electronic signature and electronic seal), notification of the national system of electronic identification, supervision over trust service providers, national scheme of electronic identification, supervision over the national scheme of electronic identification as well as regulates criminal and criminal-administrative liability (introducing sanctions securing

internal and external administration from unauthorised use of the qualified electronic signature).

These legal solutions are to engage the largest possible group of public entities in the computerisation process, which as a result of gradual widespread would be irreversible. Moreover, the aim of this process is to ensure legal effectiveness of the actions taken with the use of computerised systems as well as to secure proper functioning of the computerised systems [Bentkowski: 2019, 23].

The purpose and, at the same time, the priority of public bodies computerisation is mainly electronisation of document management, application of available technologies as well as sharing of resources, knowledge and IT tools. All this is to increase both the trust in electronic transactions by ensuring safety of electronic interactions between particular parties and to positively influence the effectiveness of online services and the work of public administration bodies [Skóra: 2024].

Before analysing the issue of electronisation in public administration, in particular from the perspective of RIO supervisory activity, there is a need to differentiate the notions of "computurisation" and "electronisation", which the Authors use in this paper. It is also important considering the formulated research problems. These notions are not synonymous but remain in a specific relation with each other, however, frequently, even in the doctrine, the differences between them are not emphasised explicitly enough. Having regard to the binding legislation, in the Act on the computerisation of activities of entities performing public tasks mentioned above, only the term computerisation is used. Yet, during amending the Act in the justification to its drafts, both terms were used interchangeably [Pietrasz: 2020, 80-81].

However, in the content of the Regulation of the European Parliament and the Council (EU) No 910/2014, the adjective "electronic" is commonly used, which seems to bring the act closer to the notion of "electronisation". Moreover, the doctrine uses this term to describe elements connected with electronic transfer of information between the contracting party and the contractor in the context of public procurement [Tomaszewska: 2022, 38].

It needs to be noted that computerisation in the legal context is prior and leads to electronisation [Pietrasz: 2020, 80; Tomaszewska: 2022, 38; Arkuszewska: 2019, 22]. Having regard to such a relation, the Authors

consider computerisation as all legislative (regulatory) activities consisting in the introduction of legal solutions from information and communication technologies. Thus, computerisation is a broader term and regards lawmaking, i.e. making legal regulations for the future processes of their implementation. These processes will belong to electronisation, i.e. implementation of various instruments including IT and technical infrastructure, which will replace traditional (mainly paper) forms of administrative actions with dematerialised (electronic) ones. Therefore, the phenomenon of electronisation belongs to the field of law application.

Not without a reason, the Authors discuss the problem of legality of electronisation and not the legality of computerisation. Since the computerisation of public authorities activity has been regulated by law (also in the EU law), it benefits from the presumption of constitutionality and legality. However, it is justified to evaluate the legality of electronisation, because, pursuant to the assumed justification, it is about the process of applying the assumed legal solutions. Therefore, the process of electronisation of public authority bodies has to respect two basic principles, widely described in the doctrine [Czudek, Kozieł, Lotko, Tyniewicki: 2023, 138-140]: the rule of law regulated in Art. 2 of the Constitution, from which results the precedence of law over the state and the obligation that the state and its bodies function on the basis of law [Skrzydło: 2002, 15; Witkowski: 1998, 64-65] as well as the principle of legality, which is a formal representation of the rule of law, pursuant to which "public authority bodies act on the basis of and within the limits of law" [the Constitution: Art. 7]. This means that, firstly, public authority bodies in every action should have a distinctive (and not implicit) legitimacy [Witkowski: 1998, 65-66] clearly and precisely determined in a legal provision [TK[1], K 35/08]. Secondly, public authority bodies have a constitutional obligation to strictly abide not only the norms determining their actions and competence (in the context of not exceeding their competence) but also not to infringe other binding norms regulated both in the substantive and procedural law or the system of proper state bodies [TK, K 35/08; TK, U 4/06]. Therefore, the principle of legality sets boundaries of exercising public authority and includes legislative activity (i.e. lawmaking in all its forms) as well as the activity regarding law application and law enforcement [TK, K 35/08]. Taking the above into consideration, it needs to be clearly stated that the principle of legality should be strictly observed in the process

[1] From hereinafter "TK" stands for "Trybunał Konstytucyjny" (Constitutional Tribunal).

of electronisation in the sense assumed by the Authors and which, in particular, consists in replacing traditional (written and paper) forms of activities conducted by public authority bodies with dematerialised ones, e.g. the use of qualified electronic signature or specific computerised application (computer systems).

3. Legality of RIO supervisory activity in financial matters. Statutory regulations as a model for electronisation of supervisory process

Regional Chamber of Audit as a specialised supervisory body in the scope of financial matters has been given the possibility to authoritatively enter in the sphere of financial economy of LGUs to eliminate irregularities and thus to enhance it. Within the supervisory powers is the right to control the activity of units, but in a specific manner, which includes the possibility to impact it bindingly.

RIO supervisory activity is *ex post*, which means that only resolutions and orders of LGUs bodies in financial matters are the subject of the supervision [Stec: 2010, 309], which makes it specific and thus should be separated from control, also implemented by the chambers but on different rules. The range of financial matters is determined in Art. 11(1) of the Act on regional chambers of audit. In accordance with it, the supervisory activity covers legal acts on: the procedure for adopting a budget and its change, budget and its change, commitment of expenditure having impact on the level of public debt of LGU and granting loans, rules and the scope of grants from LGU budget, taxes and local fees (to which apply the provision of the Tax Ordinance), discharge procedure and long-term financial forecast as well as its changes. It is important to bear in mind that pursuant to the provisions of the local government system acts [Act on municipal government: Art. 87, Act on poviat government: Art. 76(2), Act on voivodship government: Art. 78(2)] the supervisory body may enter into the activity of the supervised LGU only in the cases stipulated in the acts, under proper procedure, solely by the bodies determined in the acts and in relation to particular entities. Therefore, RIO supervisory activity is connected with stating and eliminating defects and errors in the examined legal acts and thus it guarantees legal remedies for unlawful legislative actions of LGU [Lotko, Tyniewicki: 2023, 344-345].

RIO supervision over local government is conducted on the basis of legality criterion (compliance with law) [the Constitution of the Republic of Poland: Art. 171(1); Act on municipal government: Art. 85; Act on poviat government: Art. 77; Act on voivodship government: Art. 79]. It orders the evaluation of the resolutions/orders taken by LGUs in terms of their lawfulness, at the same time having regard to the results of the adopted regulations in particular conditions of LGUs financial management. In the situation when the supervisory body states that the given act infringes law in force, it is obliged to: firstly, indicate which regulations of the audited act infringe the law and which laws; secondly, evaluate and indicate the character of the infringement (is it significant or not); and thirdly, apply a supervisory measure to eliminate the indicated irregularities if they are important.

The limits of supervisory interference are determined by supervisory instruments. The basic one is partial or total annulment of LGU act but without its cure. In other words, it consists in eliminating the provision/provisions of the act or total annulment of the entire act from the legal circulation. This happens when RIO states significant infringement of law. A second but important supervisory measure, determined in Art. 12 of the Act on regional chambers of audit, is partially or entirely setting the budget after declaring the budget act void.

The condition to start a supervisory process is to send legal acts made by a LGU to a proper chamber and the result of this process is a conclusion on whether such an act is lawful or not and therefore infringes the law. In the latter situation, the task of the RIO committee is to determine the type of infringement and to examine its degree. Basically, issuing a supervisory decision, which is in the form of a resolution stating partial or total annulment of the act or indicating that the legal act had been issued with insignificant infringement of law, should be treated as legal actions ending the supervisory proceedings.

Special supervisory proceedings including two stages, both of which end with a resolution by a RIO committee, is applied in relation to a budgetary act. The first resolution is on the opening of the annulment procedure in which irregularities in the budgetary act are indicated as well as the manner and deadline of their correction (it needs to be added that this resolution is not a supervisory decision). The second resolution on the annulment of the budgetary act in parts or completely is made due to the absence

of response from the LGU. In such a situation, RIO sets the budget in such a scope in which it was annulled. Annulment resolution is a supervisory decision to which a complaint to an administrative court may be lodged. If a LGU introduces proper alterations and removes the disputed irregularities, further supervisory proceedings (and more precisely, annulment procedure pending within it) will be devoid of purpose. In such a situation, RIO committee makes a resolution on discontinuing the proceedings [Stec: 2010, 400]. Not without a reason, the Authors described quite precisely the supervisory proceedings and decisions issued by RIO committees within them. Statutory regulations in this scope are a model for electronisation of actions taken in this process, what makes the implementation of the principle of legality in the supervisory activity of the chambers.

4. The process of electronisation of the supervisory activity of RIO

An example of computerision of public administration in Poland at the local government level is the system of electronic legal supervision (application/ system "e-Nadzór") over the lawmaking of LGUs. In practice, it means that all acts (resolutions and orders) covered by a supervisory competence, i.e. acts on financial matters or motions and documents subject to opinion, are created and transferred in the form of electronic documents to a proper RIO with the use of a special communication module integrated with an account which LGUs have on the electronic platform for public administration services ePUAP. It needs to be added that the acts transferred to RIO supervision are created by the same tools as acts transferred to be announced in a voivodship official journal (official publication) and, therefore, it does not entail any additional costs for LGUs. On the other hand, for RIO it is a tool allowing fully electronic work with legal acts and documents received from LGUs. Therefore, the results of the supervisory activity of the chambers (including supervisory decisions in the form of resolutions of the RIO committees) as well as opinion giving activity (opinions in the form of resolutions of the panel) are transferred back to LGUs in the form of an electronic document also through the ePUAP platform mentioned above. "e-Nadzór' application is based on this platform and it allows to create and send proper documents with the use of qualified electronic signature.

The process of the electronisation of the supervision, whose main aim is to improve the supervisory as well as opinion giving activity of RIO, has been implemented since 2016 with the use of "e-Nadzór". Then, two chambers entered it. In 2017-2020, another six followed. In 2021, electronic legal supervision was introduced in four other RIO and in 2022, last four RIO joined. Since 2023 "e-Nadzór" has been used by all RIO in Poland. The system was implemented in stages, firstly "e-Nadzór" covered legal acts subject to the chambers' supervision. In the second stage, the mechanism allowing opinions on documents by panels was introduced gradually, i.e. not in all chambers at once. Importantly, joining the electronic legal supervision was not imposed by the legislator. RIO started using it voluntarily and LGUs did the same. As a result, "e-Nadzór", which was created by a private company as a commercial product, was implemented by mutual agreement of the interested parties, i.e. RIO and LGUs.

Gradual implementation of the system allowed its current update and improvement as well as facilitated sharing experience between the chambers and LGUs. Particular chambers when preparing to start "e-Nadzór" posted on their website information for the LGUs regarding this process, instructions of submitting electronic documents as well as a number of technical information on the system operation.

It is worth mentioning that before the chambers implemented "e-Nadzór", some of them had been using other electronic systems (e.g. "Uchwały RIO" or "SysRIO") to record the circulation of documents and supervise awmaking of LGUs in financial matters. But these systems were not widespread. This might be justified by the fact which was pointed out by the Supreme Audit Office in its audit [Information on the audit results: 2022] that "e-Nadzór" had the biggest number of functions facilitating RIO employees' work during the examination of the compliance of the local law with national law. The system allows, e.g. members of the committees to familiarise with all resolutions and orders of LGUs transferred for RIO supervision as well as to document the examinations conducted by the employees of the information, analysis and training department as well as the members of the committees regarding the compliance of the acts issued by LGUs with law. Moreover, "e-Nadzór" ensures automatic assignment which significantly shortens the time from entering the document into the system to passing it to a proper employee, opening files in proper folders, recognising incoming

documents and attaching them to relevant files, monitoring deadlines of supervisory actions and constant analysis of legal provisions. Moreover, the integrated XML editor allows to create resolutions of the chambers committees and opinions directly in the application, ensuring their compliance with the requirements of the Act on the promulgation of normative acts and allowing their transfer to a proper LGU in the electronic form (with the use of Communication Module fulfilling the statutory requirements of electronic mailbox) as well as selected decisions to publication in an official journal (passing directly to the "e-Dziennik" system used by all voivodship offices). What is important for the validity of the legal actions taken, the system ensures appending the qualified electronic signature in compliance with the law in force [Electronic supervision of legal acts, www.abcpro.pl/enadzor].

5. The effects of electronisation of RIO supervisory activity

5.1. Electronisation of RIO supervisory activity and the principle (condition) of legality

Electronisation of the supervisory activity of RIO over lawmaknig of LGUs regarding financial matters allows its full and legal assessment. This is confirmed not only by the above arguments for the functionality of the "e-Nadzór" system but also by binding legal provisions in which the electronisation of public authorities activity has been regulated.

The Authors state the view that the introduced process of electronisation of the RIO supervision with the use of "e-Nadzór" application implements the constitutional principle of legality, what they will prove in detail below. Particular functions of this application include statutory requirements which the whole process of supervision over the LGUs acts in financial matters should meet. This relates to both preparatory and technical activities (receiving acts, their assignment, internal circulation, electronic signature, delivery of resolutions made by the chambers' committees) as well as the types of decisions made within the supervisory proceedings including the proper (formal) form of the resolutions taken. As a result, the implemented system allows to comprehensively execute the examination of legal acts in accordance with the law.

Submitting legal acts issued by LGUs in financial matters to RIO is an obligation within the supervision over the LGUs activity. Fulfilling this obligation

determines the process of supervision. The obligation to submit legal acts lies with the bodies statutorily indicated which include: in the municipality – head of the municipality (mayor, president of the city), in poviat – county governor, in the voivodship – marshall of the voivodship. The acts which fall within the scope of the supervision are to be submitted within 7 days from their adoption [Act on municipal government: Art. 90; Act on poviat government: Art. 78; Act on voivodship government: Art. 81]. After submitting the resolutions/orders to the RIO by an authorised executive body, they are subject to the supervisory procedure for which the chamber has 30 days. In technical terms, the act is registered in the "e-Nadzór" system and either assigned by an employee of the chamber (employee of a secretariat or the information, analysis and training department) or assigned automatically due to the application of rules created by the administrator. Then, it is examined in terms of accounting, editing and subject matter, having regard to the criterion of legality. In the majority of chambers this is a two-stage procedure, namely the initial analysis is conducted by an employee of the information, analysis and training department of RIO who then passes the act to a member of a committee to whom a given LGU is subject to according to the internal division of work in RIO. Of course all these activities are done in "e-Nadzór" system, in which is also the date of submitting the document and collecting it by a member of the chamber's committee as well as the number of days left till the end of the proceedings. The system allows posting remarks/notes regarding the examined act by the person analysing it (both an employee of the information, analysis and training department as well as a member of the RIO committee). Before transferring (adding) a resolution/order to a given meeting of a committee, it is necessary to determine a suggested solution, since without such indication the system "will not allow" to add the act to the meeting. Therefore, preliminary analysis of the act and indication of the suggested solution is a condition to precede it by the committee. With regard to resolutions/orders to which a member of the committee states no infringement of the law, the indicated settlement manner is "no-comments". In the situation of incompliance of the act with the law and the necessity to issue a formal settlement in the form of a resolution (including a supervisory decision) for the examined act, the system allows to mark the case as a "resolution draft". The above solution allows to monitor the deadlines of the actions taken in relation to every act which is submitted to the chamber and it minimises omissions of the acts and ensures working discipline.

Examination of a legal act is connected with its evaluation regarding legality. "e-Nadzór" allows automatic technical and legal analysis of the document submitted or created within the process of the document supervision. It consists in identifying and indexing the legal basis of a given act as well as the provisions which have been infringed. This solution gives the analysing person access to similar acts, having the same index password or issued on the same legal basis, in which the infringement of provisions had been stated and for which supervisory decisions had been issued or the infringement had only been indicated (without using a supervisory measure). Automatic provision indexation helps in maintaining a unified judiciary line of RIO.

"e-Nadzór" is integrated with Legal Information System Legalis, which means that the content of the legal basis of the act is shown directly in the application. This solution allows to monitor changes in the provisions owing to which the analysis is possible directly in the system without the need to search for them in other sources. Due to such a solution, there is a smaller risk of issuing improper supervisory decisions which may be based on wrong or obsolete legal basis or non-uniformity within the applied supervisory measures.

"e-Nadzór" allows full analysis of the supervisory process in a given chamber and current reporting on the work. In practice, it means that it is precisely known how many and what type of acts have been submitted to a given chamber, who they were assigned to and at what stage of analysis every act is. This function facilitates the process of work organisation, what is significant in the aspect of the "quality" of the supervisory function, in particular with regard to timeliness.

The text editor directly built-in the application impacts the uniformity of the committees' resolutions and supervisory decisions. Due to the fact that a supervisory decision is a ruling authoritatively interfering into the activity of LGUs, it has to include all legally determined elements, such as: name of the act; name of the issuing body; date and legal basis of issuance; indication of particular provision which has been infringed, since the law infringement cannot be implicit or brought by analogy [Miemiec, Miemiec: 2010, 132]; precisely stated decision in which the questioned part of the resolution/order is indicated. This decision has to include factual and legal justification with interpretation of provisions and explanation on the nature of the infringement. An obligatory element of the supervisory decision is also the information

about the possibility to lodge an appeal as well as the signature of the chairperson of the committee.

Due to the fact that the decision is sent directly to a given LGU only electronically, i.e. to an electronic mailbox of the office, this document has to be signed with a qualified electronic signature, fulfilling the requirements determined in the act on the trust services and electronic identification. In this scope, "e-Nadzór" verifies the signature automatically and, what is more, it "does not allow" to transfer an unsigned document to the LGU. Sending the document (resolution of the chamber's committee) through the system guarantees its effective delivery to the LGU. It is the more important that from the day of obtaining a supervisory decision the unit has 30 days' notice to place an appeal on this decision to an administrative court.

5.2. Non-legislative effects of elecronisation of RIO supervisory activity

Electronisation of the process of supervision over the LGUs lawmaking brought many positive results, especially regarding the improvement of the process organisation and the decrease of its costs.

It needs to be noted in the first place that it made the process of transferring documents between LGUs (act taken by their bodies in financial matters) and the chambers (resolutions taken by the committees) easier and faster. This partly happened due to the use of experience, mechanisms and tools already applied by LGUs. Documents which are dematerialised (electronic) are created with the use of the same editor which is used to create acts published in voivodship official journals. Therefore, it does not generate additional costs incurred by LGUs in connection with the purchase of new software or its operation. Also, RIO supervisory decisions, i.e. those which state partial or full annulment of the act, are submitted to publication in such a form.

The electronic form is also applicable to all activities taken in the supervisory proceedings regarding a given LGU act. In particular, both the notice of initiation of the proceedings as well as transferring (submitting) the resolutions being supervisory decisions or resolutions on significant infringement of the law are addressed to particular mailboxes of LGUs in the e-PUAP system. Therefore, there is no need to print and deliver a paper version in a traditional way. Generally, it needs to be stated that the process

of electronisation has almost entirely eliminated the exchange of printed documents between LGUs and the chambers as well as inside the chambers (digital internal communication).

The indicated dematerialisation of the documents has also lowered organisational and technical costs of the supervision over the legislative activity of LGUs in financial matters. In particular, there has been a significant decrease in the costs connected with: external correspondence (postal items), archiving, paper and print. It is worth mentioning that pursuant to the data published by the National Council of Regional Chambers of Audit for 2023, all 16 chambers (together with their branch units) examined 195 643 resolutions and orders of the LGUs and municipal associations [Report from the activity of regional chambers of audit and execution of the budget by local government units in 2023: 2024, 38]. This proves the scale of savings in public administration regarding, e.g. paper, what has been mentioned by the doctrine before [Kościuk: 2013, 65-67]. Of course, electronisation also generated costs, e.g. payment connected with "e-Nadzór" system or periodic payments for the renewal of qualified electronic signatures for the members of committees, who mainly use them to issue opinions within the opinion-giving function of the chambers. However, they seem disproportionate in relation to the benefits coming from electronisation.

Another advantage of electronisation of the supervisory activity of RIO is improvement of organisation and an increase in the transparency of proceedings. It has already been mentioned in the previous point, but it is still worth adding that 'e-Nadzór" allows to tract every action taken within this proceedings and people involved in it. Moreover, the system "watches" deadlines by proper signalling and, based on the e-PUAP platform, it guarantees effective and fast delivery of documents to external recipients.

Another benefit of electronisation of chambers is the increase in the availability of documents in the supervisory proceedings, and this mainly concerns acts on financial matters transferred by LGUs. It seems that the biggest "beneficiaries" are the members of the chambers' committees who are responsible for preparing and suggesting decisions in relation to the examined act. Electronisation of documents (including resolutions and orders) and its accumulation in "e-Nadzór" allows access from almost every place, not only in RIO offices, after logging into the system. It is a huge facilitation of the work especially for non-headcount staff who, due to their status, do

not have to be in the office every day, and therefore it enables them to work remotely. This looks differently in the case of full-time employees who have strictly determined working time and have to work in the office. However, due to the advantages which computerisation and electronisation bring, there are no obstacles to make the full-time employment more flexible, what may be a proposal for the future, since it requires statutory changes.

Taking into consideration the above aspect, it should not be forgotten that "e-Nadzór" worked really well during lock down caused by the SARS-CoV-2 pandemic. Owing to the remote work of the majority of RIO employees, including the members of committees, as well as electronic circulation of documents, the system ensured fulfilment of the supervisory function pursuant to the principle of legality. Especially due to the implemented electronisation by "e-Nadzór" application, it was possible to timely end all the tasks statutorily imposed on the supervisory body.

6. Conclusion

The Authors believe that the implemented electronisation of the supervisory activity of RIO over the legality of the acts issued by LGUs in financial matters implements the constitutional principle of legality of public authority bodies. The analysis conducted in the paper has proved that all statutory features of the supervisory function fulfilled by the chambers had been included in the process of electronisation. This process was implemented on the basis of three instruments: ePUAP platform, "e-Nadzór" system and qualified electronic signature which ensure the compliance with statutory regulations of the key elements of supervision, such as: circulation of documents, including delivery of the examined LGUs acts and resolutions taken by RIO committees, participation of chambers employees in the preliminary analysis of the examined act and participation of a member of the committee preparing the proposal of the decision, types and form of the decision made by the committee. Moreover, all actions previously conducted in paper form were replaced by dematerialised (electronic) ones.

The use of "e-Nadzór" system in the supervisory process brought several advantages both for the process as well as for the functioning of RIO as a state supervisory body. Basically, these advantages consisted in improving the process of supervision and decreasing its costs.

Also, positive but technical aspects of electronisation should be mentioned, such as solving the problem of archiving and physical storage of paper documentation, access to documents outside RIO office, speed and certainty of transferring documents as well as the possibility for remote work (outside the main office), what was especially important during SARS-CoV-2 pandemic.

Moreover, it needs to be emphasised that the functionality and utility of "e-Nadzór" system in implementing the supervisory function of RIO arises from the manner and mode of its implementation. It was not driven by the idea that computerisation and electronisation are "fashionable" and are the manifestation of development (the second issue is undisputable). Therefore, it should be quickly implemented without taking into consideration the effects of such action for the quality of the institution which does it.

The Authors believe that gradual RIO electronisation, i.e. gradual introduction of "e-Nadzór" into the supervisory activity, its systematic modifications, the consent of the interested parties, allowed to avoid mistakes, which often happen in such processes. These include, e.g. instability and non-functionality of the implemented system and thus negative feedback from the users. Consequently, this may result in the impossibility or defective execution of the obligations imposed on particular public institutions.

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