The System of Internal Control in the Slovak Republic in the Comparative Legal Context of the European Union Countries: Guarantee of Legality, Efficiency, Economy and Prevention of Disputes in Self-Government

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Abstract

This study analyses the legal status and control function of the chief municipal controller in the Slovak Republic as a unique element of internal control in local government, which does not occur in other EU Member States. Its specificity is the existence of the function of the chief municipal controller as an independent individual control body of the municipality ensuring objectivity in examining the legality of the municipality's actions, as well as the efficiency of the municipality's financial management. Despite the independent nature of the function, the chief controller has the status of an employee in relation to the municipality. The main objective is to determine whether the Slovak model represents a functional and transferable best practice, despite its legal and systemic shortcomings. The secondary objective is to compare it with internal control systems in selected EU countries due to its differences from the models introduced in other EU Member States. The study applies doctrinal and comparative legal methods with a focus on the interpretation of national legislation and EU standards. Classical methods such as analysis, synthesis, abstraction, deduction, historical interpretation were also used. The hypothesis tested is: "Despite legislative ambiguities, the Slovak model of the Chief Municipal Controller – if legally clarified and strengthened – has the potential to serve as an example of effective internal control at the local level." The findings confirm that while the model offers structural advantages – such as proximity to local government and built-in independence – its effectiveness is weakened by unclear legal status, insufficient qualification criteria and inconsistent application in practice. The study recommends targeted legislative reforms to increase clarity, competence and credibility. Based on the proposed changes, the Slovak model could inspire reforms in other countries with overly centralised or fragmented municipal internal control systems.

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1. Introduction

A prominent representative of public law theory, Gustav Radbruch, in his reflections and theory of the rule of law, states that „*whoever takes power in the state into their hands, inevitably and by the nature of the matter, assumes the obligation that their state will be a state governed by law*."[3] With this idea, he lays the foundation for a theoretical framework for understanding legality in public administration. He emphasizes that internal control must ensure that self-government acts in accordance with the law, the constitution, and the principles of justice. These theoretical foundations remain relevant today, as they continue to influence contemporary understandings of the rule of law and the application of legal norms in the field of public administration. Radbruch's statements on the relationship between democracy and the rule of law are not merely a historical reflection but serve as an enduring message for those involved in the execution of public affairs, guiding the application of legal norms in practice. In this context, it is appropriate to recall the reflections of Polish legal theorist Professor F. Ryszka, who notes that the rule-of-law state was a state in which the mechanism of governance consisted in the execution rather than the enactment of laws. Ryszka stated that „*the particular position of administration was rationalized by the creativity of legal theorists—from Lorenz von Stein and Robert von Mohl to Otto Mayer, Georg Jellinek, Paul Laband, and the young Gerhard Anschuetz—advocates of the liberal Staatsauffassung; this also included the authoritative state*."[4] Ryszka particularly emphasizes the importance of administrative regulations as sources of law for the effective functioning of public administration.

Modern theories of public administration emphasize the principles of efficiency, transparency, legality, and economy, which form the foundation of the concept of good governance.[5] In order to implement these principles in practice, public administration must be equipped with appropriate management and control tools. In this context, internal control plays a crucial role. The European Commission, in its document „*Internal Control Framework"*, defines internal control as a process that assists organizations in achieving set objectives, ensuring economy and legality, and in preventing and addressing fraud.[6] By adopting Council Directive 2011/85/EU on requirements for budgetary frameworks of the Member States, the European Union emphasized the importance of control and established an obligation for Member States to implement control systems in the management of public finances. These

[3] Gustav Radbruch, *Rechtsphilosophie*, (Koehler, 1973): 289.
[4] Franciszek Ryszka, *Państwo stanu wyjątkowego* (Ossolineum, 1985): 123.
[5] Lance Barbier and Robertson K. Tengeh. „Literature Review of Public Administration and Good Governance from 1890 to 2023." *Jurnal Transformative* 9, no. 1 (2023): 43–65, https://doi.org/10.21776/ub.transformative.2023.009.01.3.
[6] European Commission. Directorate-General for Budget. Internal Control Framework (2017): 2.

requirements do not apply exclusively to central government, but equally concern the local level of public power. Similarly, compliance with Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts is also relevant. This directive lays down rules for statutory audits and emphasizes the independence of auditors and the quality of auditing services. Although it primarily targets the private sector, its principles are also applicable to the public sector, including local self-government. Directive 2013/36/EU on access to the activity of credit institutions and the prudential supervision of credit institutions, in Articles 74 to 96, sets out requirements for risk management and internal control mechanisms, which are likewise relevant for public institutions in the management of public finances. Local self-government, as a fundamental component of public administration, plays a significant role in providing public services and bears responsibility for the lawful and economical handling of public resources.[7] In recent decades, there has been a notable transformation of control mechanisms in local self-governments — shifting from external control carried out by external entities to the development of their own systems of internal control. Despite legislative progress in this area, in many cases a comprehensive implementation of internal control systems in local self-government is still lacking. This is primarily due to persistent organizational and cultural barriers that hinder the necessary reforms in the field of control activities.[8]

In analyzing the internal control system within the local self-government of the Slovak Republic, we found it beneficial to highlight the theoretical foundations shaping similar systems in other EU Member States. A more detailed comparative analysis of internal control practices in local self-government across selected EU countries is presented in Chapter 3. In order to contextualize the national legal framework within the comparative European legal space, the following section focuses on the implementation of internal control in the Slovak Republic.

Within the European comparative legal framework, the example of the Slovak Republic may be regarded as a specific model of the exercise of internal control. It is characterized by the legal anchoring of the position of the chief municipal controller as an independent entity performing control within the local self-government, who nevertheless holds the legal status of a municipal employee. A comparable model is not found in other countries of the European Union. For this reason, it is appropriate to further elaborate on the Slovak model of internal control in local self-government and compare it with internal control systems in selected European countries. However, in the theoretical analysis of the internal control system in the local self-government of the Slovak Republic, a misinterpretation often occurs, according to which the function of the chief controller is considered a part of the municipal authorities. This view does not reflect the actual legal status of the position. As correctly stated by Kováčová, „*the chief controller is not an organ of the municipality but is a mandatory employee of the*

[7] Daniel Klimovský and Juraj Nemec. „Local Self-Government in Slovakia.“ In Boštjan Brezovnik, Istvan Hoffman and Jarosław Kostrubiec (eds.) *Local Self-Government in Europe* (2021): 355-382. https://doi.org/10.4335/978-961-7124-00-2.

[8] Maria Teresa Nardo. „The Local Authorities Control System: Ongoing Practices and Enduring Challenges.“ *Rivista trimestrale di diritto pubblico,* no 1 (2024): 145-176.

municipality."[9] This characteristic gives rise to significant differences in his or her labor law status, as well as in the manner of performing tasks and exercising competences.The legal regulation of the labor law status of the chief controller represents a relatively complex and specific area, which significantly differs from the status of other municipal employees. The foundation for the establishment and formation of this function lies in Act No. 369/1990 Coll. on Municipal Establishment as amended (hereinafter referred to as the „*Act on General Municipal Administration*"). Unless otherwise provided by this Act, all rights and obligations applicable to senior employees under Act No. 552/2003 Coll. on the Performance of Work in the Public Interest, as amended (hereinafter referred to as the „*Act on the Performance of Work in the Public Interest*"), apply to the chief controller. The labor law relations of the chief controller are subsidiarily governed by Act No. 311/2001 Coll., the Labor Code, as amended (hereinafter referred to as the „*Labor Code*"), but only in cases where neither the Act on the Performance of Work in the Public Interest nor the Municipal Act provide for a specific legal regulation. The ambiguity and complexity of this legal framework frequently lead to misinterpretations and cause difficulties in legal practice. In this context, the study focuses on answering two research questions:

1. What as the legal regulation of the position of the chief municipal controller in the Slovak Republic sufficiently systematic from the perspective of legal practice, and can it be considered a best practice model for other European Union states?

2. What models of internal control systems are applied in local self-government across the Member States of the European Union, and is there an institutional equivalent to the Slovak model of an independent chief municipal controller?

2. Materials and Methods

The methodological approach of this study is based on a combination of doctrinal legal research, comparative legal analysis, and logical-analytical reasoning commonly used in public law scholarship. The main aim is to examine the institutional, legal, and functional setting of internal control within local self-government in the Slovak Republic, with particular focus on the position of the chief municipal controller, and to assess its potential relevance in the broader European context.

Main stated hypothesis of this study is: Despite legislative ambiguities and systemic shortcomings, the Slovak model of the chief municipal controller—if legally clarified and strengthened—has the potential to serve as an example of effective internal control in local self-government within the European Union. This hypothesis was formulated based on preliminary legal analysis of national regulations and observed academic and professional discourse pointing to the uniqueness of this model in the EU context. Notably, while most EU Member States apply either centralized or specialized institutional models of internal control, Slovak Republic is distinctive in anchoring this role internally at the local level in the form of an independent yet employed individual.

To test this hypothesis, the research relies primarily on the doctrinal method,

[9] Eleonóra Kováčová, *Kontrola ako záruka zákonnosti a ústavnosti pri výkone verejnej správy* (Belianum 2016), 25.

involving a detailed interpretation of binding legal texts at national and European levels. The main legal sources examined include the Constitution of the Slovak Republic, Act *on General Municipal Administration*, Act on the Performance of Work in the Public Interest, and Labor Code. These are evaluated in conjunction with relevant EU legislation, including Directive 2011/85/EU and the GDPR Regulation (EU) 2016/679, to contextualize the Slovak model within supranational requirements.[10] Also, peer-reviewed scientific articles that are indexed in databases such as WOS and Scopus are use in this study.

The method of analysis was applied in breaking down complex legal institutions into their constituent elements—such as the legal status of the controller, employment conditions, qualification requirements, and procedural guarantees of independence. These components were examined both in isolation and within their systemic context. Synthesis was subsequently used to reconstruct a holistic understanding of the internal control model, highlighting internal consistencies and tensions, particularly between legal independence and employment subordination.

To better conceptualize general principles from specific legal provisions, abstraction was employed. For instance, from the specific requirement of a minimum secondary education, broader concerns about competence and quality control in public administration were inferred. Deduction served as a tool for drawing conclusions from general legal norms (e.g. constitutional principles of legality and subsidiarity) to specific implications for the controller's mandate, such as the right to participate in governance while maintaining political neutrality.

The research also used the historical method to trace the evolution of internal control systems in Slovakia and other EU states . Understanding the genesis of the chief controller's role in the early 1990s, in the context of post-socialist transformation and decentralization reforms, provided insight into its current institutional form and limitations. Historical references, such as the shift from external to internal control mechanisms in many EU countries, were important in explaining differing development trajectories and institutional choices.

In the comparative section of the study, comparative legal analysis was used to contrast the Slovak model with approaches in countries like the Netherlands, Germany, Sweden, and France. The comparison focused on key indicators such as institutional independence, legal certainty, decentralization of control, and professionalization of audit mechanisms. These findings were then interpreted in light of the tested hypothesis to evaluate the Slovak model's strengths and weaknesses in an international context.

The overall methodological approach is qualitative in nature, rooted in legal interpretation, critical reasoning, and norm evaluation rather than empirical data collection. However, selected real-world examples from Slovak municipalities, derived from secondary legal literature and practice-oriented publications, are use to illustrate specific issues, such as the problematic implementation of qualification requirements or misuse of control functions.

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[10] Michal Kaššaj. "Sustainable Connectivity—Integration of Mobile Roaming, WiFi4EU and Smart City Concept in the European Union." *Sustainability* 16, no. 2 (2024):788. https://doi.org/10.3390/su16020788.

This methodological framework allowed for a comprehensive, multi-level analysis of the research problem, supporting both the critical assessment of the Slovak internal control system and the formulation of normative recommendations aimed at legislative improvement and potential European relevance.

3. The Legal Status of the Entity Performing Internal Control in the Self-Government of the Slovak Republic – The Position of the Chief Municipal Controller

Modern public administration must reflect on the dynamic development of companies, the labor market, the development of technologies, digitalization, but also other application legislative perspectives of looking at emerging problems in the application practice of employers when resolving conflict situations in the subordination relationship between employer and employee. According to some authors existing global trends clearly require changes in the method of administering public affairs, which must reflect the need for a new quality of approaches to resolving various situations in the municipality, even in the case of eliminating emerging disputes.[11] Not only political elites, elected municipal officials, and top managers have a significant role and responsibility for fulfilling this goal, but municipal chief controllers, who are „*precious assets*" for the implementation of internal control, also play a significant role. In the performance of their function, they are independent and impartial, but their authority can often contribute to the resolution of various conflict situations, which can eliminate litigation from a preventive point of view. They are not mediators, but by exercising internal control, they significantly influence the maintenance of a calm state while ensuring legality, efficiency, and economy in the use of public funds. Regarding the use of mediation in local government, according to the Association of Towns and Municipalities of Slovakia, we state that although the majority of mayors agree with the statement that mediation is an effective tool for solving interpersonal problems in municipalities and cities, only 4.5 percent of local governments directly use the services of a mediator.[12] The realization of subjective rights and legal obligations in legal relations is one of the most important forms of law implementation, a complex process of application of legal norms to social reality, determined by the diversity of the content and nature of social relations. The question of dispute resolution is a question of the realization of law in the framework of protection, including in the form of alternative solutions.

The resolution of disputes that arise in the field of labor relations does not concern exclusively the working environment of employers in the private sphere but also labor relations in the public sphere. This is a democratic basis for the organization and management of public affairs in the conditions of modern democracies based on the principles of decentralization and subsidiarity. „*Territorial self-government is special*

[11] Jiri Dušek, "Transformation of Settlement Structures in Europe: Trends, Challenges, and Reform Approaches." *Land* 14, no. 1 (2025): 167, https://doi.org/10.3390/land14010167.

[12] „*Samosprávy mediátorov nehľadaj",* Združenie miest a obcí Slovenskej republiky, 2019, https://npmodmus.zmos.sk/clanok/samospravy-mediatorov-nehladaju.html.

precisely because it is an expression of the community's interest in self-government, self-regulation or self-determination."[13] It is a type of governance in which a single entity - the inhabitants of a unit of local government - are also in a dual position. On the one hand, they are the object towards which the administration is directed and, on the other hand, they are in the position of the subject of this administration, they have the opportunity to participate in its performance. One of the powers of municipalities, which they hold and exercise to the full in the context of their management and competence, is the position of the municipality as an employer.

According to Section 7 of the Labor Code, an employer is „*a legal person or a natural person who employs at least one natural person in a labor-law relationship and, if provided for by a special regulation, in similar labor relations*." Section 18(2)(c) of the Civil Code includes local government units among entities that have the status of a legal person. As a legal entity, the municipality has the right to employ employees and to act as an employer in labor relations. However, the municipal office lacks legal personality, meaning it cannot engage in labor relations on its own behalf. If an employment relationship were established between an employee and the municipal office, it would be considered null and void. In line with Section 9 of the Labor Code, legal acts on behalf of an employer (a legal entity) are „*carried out by its statutory body or a member of the statutory body.*" In the context of local self-government, the mayor of the municipality, as the statutory body, is authorized to perform all acts on the municipality's behalf, pursuant to Article 13(5) of the Act on General Municipal Administration. However, the mayor's statutory powers are not fully comprehensive. They are limited in several respects by the powers of the municipal council. The competencies of the municipal council in the field of labor relations are regulated directly by the Act on General Municipal Administration, Act No. 253/1994 Coll. on the legal status of mayors and mayors, or they are regulated in the generally formulated legal possibility of the municipal council to reserve decision-making on other basic issues of municipal life. By conferring certain powers—such as appointing specific positions within the local government or determining working and salary conditions—the legislator made it clear that the monocratic principle, which underpins the mayor's position, cannot be applied exclusively within local government. [14]According to Tekeli and Hoffman in the context of municipal self-government the chief controller holds a unique position as an employee.[15] As an employee of the municipality, the chief controller is subject to the mayor of the municipality in labor relations. However, considering the scope and purpose of the chief controller's role, it is essential that they maintain independence from the executive branch of the municipality, including the mayor, who represents the municipality. To ensure this independence, the Act on General Municipal Administration provides specific powers to the municipal council.

[13] Vladimíra Žofčinová, Andrea Čajková and Rastislav Král. „Local Leader and the Labor Law Position in the Context of the Smart City Concept through the Optics of the EU." *TalTech Journal of European Studies* 12, no. 1 (2022): 7, https://doi.org/10.2478/bjes-2022-0001.

[14] Vladimíra Žofčinová, *Pracovnoprávne vzťahy vo verejnej správe (delegovaná a subsidiárna pôsobnosť Zákonník práce)(* Leges, 2021): 95.

[15] Jozef Tekeli a Marián Hoffmann, *Zákon o obecnom zriadení – komentár (*Wolters Kluwer, 2014): 672.

Municipal council:
- elects and dismisses the chief controller
- determines the scope of the function,
- determines the salary,
- approves the remuneration of the chief controller,
- pursuant to Section 11(4) of the Act on General Municipal Administration, grants the chief controller consent to conduct business, perform other gainful activities and be a member of the management, control or supervisory bodies of legal persons carrying out business activities.

In this context, the specificity of the position of the chief controller can be seen. Another specific characteristic of the performance of the function of the chief controller is the non-standard systematics of the legal regulation of his labor law status. The chief controller is not subject to the same employment rules as other municipal employees. In the following sections of the article, we will focus on a detailed analysis of the individual specifics of the labor law status of the chief controller

3.1. Specifics of the Labor Law Status of the Chief Controller

The standards for the labor law status of employees are based on fundamental principles that are rooted in labor law theory. One of them is the principle set out in Article 2 of the Labor Code: *„The employer shall have the right to freely select employees in the necessary number and structure and to determine the conditions and manner of exercising this right, unless this Act, a special regulation or an international treaty by which the Slovak Republic is bound provides otherwise*".[16] It follows from the above principle that the municipality as an employer should select a chief controller whose education, professional experience and abilities match the requirements for the exercise of control. The above requirements are also elementary requirements for the person of the controller in Smart Cities. Smart Cities also need to have a controlling activity as well, as the executive part alone cannot be relied upon and therefore it is important that the above requirements are followed in Smart Cities as well.[17] Some authors state that these requirements may vary depending on the size of the municipality, the specificities of the environment, or the complexity of the processes to be audited.[18] The performance of the duties of the chief controller is demanding and requires a high level of training, relevant experience and knowledge of the law. Paradoxically, according to Section 18a(1) of the Act General Municipal Administration, the qualification for the office of the chief controller is the „*completion of at least full secondary education*." This is a special regulation compared with the general principles for the selection of employees under the Labor Code. Pursuant to Act

[16] Helena Barancová et al., *Zákonník práce. Komentár*, (C.H.Beck, 2019): 60.
[17] Kaššaj Michal. "Synergies and Potential of Industry 4.0 and Automated Vehicles in Smart City Infrastructure." *Applied Sciences* 14 no. 9 (2024): 3575 https://doi.org/10.3390/app14093575.
[18] Martin Krajčík, Dušana Alshatti Schmidt and Matúš Baráth. "Hybrid Work Model: An Approach to Work–Life Flexibility in a Changing Environment." *Administrative Sciences* 13, no. 6 (2023): 150. https://doi.org/10.3390/admsci13060150.

No 245/2008 Coll. on Upbringing and Education „*education and training, as amended, full secondary education is defined as successful completion of a secondary education program culminating in a matriculation examination*.“ Furthermore, the legislator does not specify any other conditions that a candidate for the post of chief controller must fulfill. However, two additional conditions can be inferred from the provision of Section 18a(8) of the Act on General Municipal Administration. The first is the requirement of full legal capacity. Pursuant to Section 8 of Act No 40/1964 Coll. of the Civil Code, only a person who has reached the age of majority may be the chief controller of a municipality. According to Section 8(2) of the Act, majority is generally attained by reaching the age of eighteen years or by marriage before reaching that age, the earliest age of majority being sixteen years. Dušek expresses the opinion that the second requirement under the Act on General Municipal Administration is that a candidate for the office of chief controller of a municipality must not, on the date of the election, have been finally convicted of a deliberate criminal offense or of a criminal offense where the execution of the prison sentence has not been suspended.[19] There is a logical justification for this requirement, since the chief controller must be physically present in the municipality, which would not be possible if the candidate were serving a custodial sentence. Therefore, according to Section 18a(2) of the Act, the applicant must attach to his written application a criminal record certificate, which must not be older than 3 months, together with proof of education. We note errors in application practice, as municipalities often set qualification requirements for the post of chief controller beyond the scope of the Act on General Municipal Administration, for example, by requiring a second-level university degree. In the case of the qualification requirements for the chief controller, this is a mandatory provision of the law, which cannot be derogated from, and it is not possible to adopt a sub-legislative restrictive regulation. The practice of municipalities in which the qualification criteria for a candidate for the post of chief controller are modified in resolutions of the municipal council may be considered contradictory. Thus, municipalities are not entitled to set stricter qualifications or to exclude a candidate who meets the minimum educational requirements laid down in the law. From the perspective of the complexity of the economic and legal agenda inherently associated with the performance of the function of the chief municipal controller—particularly in relation to the application of the Municipal Act and Act No. 357/2015 Coll. on Financial Control and Internal Audit—the adequacy of the current legal requirement of complete secondary education may be questioned. Given the chief controller’s responsibility for supervising budget implementation, the management of public funds, the registration of municipal property, and the accuracy of accounting, this qualification requirement appears insufficient. At the same time, this situation highlights the limitation of contractual freedom on the part of the employer, which is the municipality.

De lege ferenda, it would be appropriate to legislate on the qualifications for the office of chief controller by laying down a minimum requirement of a second-level

[19] Jiří Dušek. 2024. "The Past, Present, and Future of Cross-Border Cooperation between Municipalities in the South Bohemian Region: A Case Study" *Administrative Sciences* 14, no. 7 (2024): 134. https://doi.org/10.3390/admsci14070134.

university degree or a full secondary education supplemented by longer experience. At the same time, it would be advisable to introduce a statutory power for the municipal council, which, when announcing an election, could set stricter qualification requirements than those laid down in the Act General Municipal Administration, according to the needs of the municipality. According to som author from our point of view, a way to make the post of chief controller more effective would be to introduce the possibility for municipalities with city status to set as a qualification requirement for the completion of higher education.[20] However, for other municipalities, especially smaller ones, the requirement of a minimum upper secondary education could be maintained. This is because small municipalities are often unable to find candidates with a university degree or a full secondary education and long experience.

As well as the qualifications of the chief controller, the election of the chief controller is regulated by the Act on General Municipal Administration. „*The election of the chief controller of the municipality, as regulated by the law, is not only a formal administrative act, but represents the fulfillment of a citizen's fundamental political right in relation to public authority and governance*."[21] This right, defined in Article 30(4) of the Constitutional Act of the Slovak National Council No. 460/1992 Coll., Constitution of the Slovak Republic guarantees free access of the citizen to elected and other public offices without discrimination. According to Article 12(1) of the Constitution No. 460/1992 Coll., it is an irrevocable, inalienable and unalienable fundamental right, the limitation of which is possible only by law under the conditions laid down by the Constitution. The State is the guarantor of this right, but, in accordance with Article 2(2) of Constitution No. 460/1992 Coll., this obligation is also incumbent on municipalities and towns. They are obliged to ensure the unimpeded exercise of the right to stand for the post of chief controller and to prevent discrimination in the election process. The public authorities involved in the organization of the election and appointment to the office must not, by their actions, restrict or prevent the exercise of this right.[22]

As Korn further states, pursuant to section 18 of the Act on General Municipal Administration, the chief controller is elected and dismissed by the municipal council. The primary procedural Act is the adoption and approval of a resolution of the municipal council, which determines the manner and process of the election, as well as the length of the chief controller's working hours. The municipal council shall then proceed to the announcement of the election, which must be in accordance with section 18a(3) of the Act on General Municipal Administration and publicly announced on the official notice board at least 40 days before the date of the election. Candidates for the post must submit a written application at least 14 days before the election, in which they must meet the qualifications laid down in the legal framework, including full secondary

[20] Mária Srebalová „Effective Public Administration as a Tool for Building Smart Cities: The Experience of the Slovak Republic." *Laws* 11, no. 5 (2022): 67. https://doi.org/10.3390/laws11050067.
[21] Ferdinand Korn. „Právne a politologické úvahy nad vybranými okruhmi problematiky voľby hlavného kontrolóra obce v predkladanej všeobecnosti a kazuistik". *Central European Papers* 7, no. 1, (2024): 68, https://doi.org/10.25142/cep.2024.002.
[22] Ibid.

education, a criminal record certificate, and proof of education.[23] The election of the chief controller may take place in one round or in two rounds. In the case of a single-round election, a candidate is elected if he or she receives the support of an absolute majority of all the members of the municipal council. If such a majority is not obtained, the two candidates with the highest number of votes shall proceed to the second round. In the event of a tie, all candidates with the same highest number of votes shall proceed to the second round. In the event of a tie in the second round of the election, the election shall be decided by lot. Further details on the manner and conduct of the election of the chief controller of the municipality and the application form shall be laid down by the municipality by resolution in accordance with section 18a(3) of the Act on General Municipal Administration. From the point of view of labor law, the election of the chief controller is only a pre-contractual fact determined by a generally binding legal regulation. In accordance with section 42(2) of the Labor Code, the employment relationship with the chief controller is established exclusively by a written employment contract following his election. It follows that the election of the chief controller is only a prerequisite for the conclusion of an employment contract, which is the only legally permissible way of establishing an employment relationship.[24] For the purposes of the labor law status of the chief controller, it is important to note that the legislation does not allow for the conclusion of agreements for work performed outside the employment relationship, such as a performance agreement or a contract of employment.

Upon election of the chief controller, the elected candidate is legally entitled to enter into an employment contract with the municipality. This is a legal exception to the general principle of the voluntary nature of the employment relationship. This principle requires that both parties, i.e., the employee and the employer, must consent to the conclusion of an employment contract. According to section 42(1) of the Labor Code, an employment contract is a bilateral legal act by which a natural person and an employer express their will to conclude an employment relationship. The process of concluding an employment contract with the chief controller of the municipality is entrusted by law to the statutory body of the municipality, i.e., the mayor of the municipality, who is obliged to conclude the contract no later than the day following the end of the previous controller's term of office. The day of taking up the post is fixed by law as the day following the end of the previous chief controller's term of office. Given the mandatory nature of this legislation, it is not possible for the date of entry into service to be the subject of an agreement. This differs from the Labor Code, under which the date of commencement of work is the result of an agreement between the employer and the employee. The conditions thus established are important to ensure continuity in the performance of this function.[25] A discrepancy in the application practice may arise when concluding an employment contract with the chief controller, in case the mayor refuses to recognize the legal claim of the elected candidate and does

[23] Section 18a(2) of Act No. 369/1990 Coll. on General municipal administration.

[24] Tomáš Peráček. „Flexibility of creating and changing employment in the options of the Slovak Labor Code.“ *Problems and Perspectives in Management* 19, no. 3 (2021): 373-382. http://dx.doi.org/10.21511/ppm.19(3).2021.30.

[25] Helena Barancová, *Zákonník práce- komentár (*Sprint dva, 2001) 130.

not proceed to the conclusion of the employment contract. Such an action may be due to various factors, such as personal conflicts with the chief controller or different political orientations. According to Srebalová and Filip section 18a(7) of the Local Government Act reflects this application problem and imposes a legal obligation on the mayor to conclude a contract with the elected candidate. However, should the employment contract not be concluded within the statutory time limit, the elected candidate for chief controller has the right to pursue his legal claim to an employment relationship through an action in court. The court decision would thus replace the mayor's expression of will and become the constitutive element of the labor law relationship between the municipality and the chief inspector.[26]

In the matter of the salary and remuneration of the chief controller, this power belongs exclusively to the municipal council. The salary of the chief controller is determined on the basis of criteria laid down by law, which are binding on municipalities. The amount of the salary is defined under section 18c(1) of the Act on General Municipal Administration as the product of 'the average monthly salary of an employee in the economy of the Slovak Republic for the preceding calendar year and a coefficient based on the aulation of the municipality as at 31 December of the preceding calendar year. The value of the coefficient under the Act in question is set between 1.15 and 2.78, the specific value depending on the number of inhabitants of the municipality.

Another specific characteristic of the labor law status of the chief controller is the duration of the employment relationship. The Labor Code, as lex generalis, allows the parties to agree on the duration of the employment relationship either for a fixed period (maximum two years) or for an indefinite period, while the fixed-term employment relationship may be extended or renegotiated within a two-year period no more than twice.[27] The specificity of the legal status of the chief controller lies in the fact that his employment is fixed by the Act on General Municipal Administration administration for a fixed period, namely for a maximum of six years.[28] The fixed-term chaining mechanism under the Labor Code is therefore not applicable to the chief controller since the duration of his term of office is defined ex lege. The statutory length of the term of office of the chief controller reflects the legislative intention to promote the independence and impartiality of the person performing this function. This independence concerns not only the powers of the executive body of the municipality but also of the municipal council, the composition of which depends on the election results for municipal self-government bodies pursuant to Act No 180/2014 Coll. on the conditions for exercising the right to vote. Given that the electoral term of the municipal council is four years,[29] the six-year term of office of the chief controller exceeds one electoral term, thus ensuring his stability and independence from changes in the

[26] Mária Srebalová and Stanislav Filip. „Slovak Self-governments` Legislative Aspects of the Possibilities in Dealing with Nuclear and Other Extraordinary Events.“ *Lex Localis – Journal of Local Self-Governemnt* 20, no. 3 (2022): pp. 545 - 563, doi: 10.4335/20.3.545-563(2022).
[27] Petr Hůrka, „The Concept of ‘Employee’: The Position in Czech Republic.“ *Restatement of labour law in europe* (2017): 116,
[28] Section 18a(5) of Act No. 369/1990 Coll. on General Municipal Administration
[29] Section 11(1) of Act No. 369/1990 Coll. on General Municipal Administration

composition of the councils.

3.2. Restrictions on the Chief Controller in the Exercise of His Function and Incompatibility of Function

The powers and competencies of municipalities are divided among three key entities under the Act on General Municipal Administration:

a) the municipal council, which plays the role of a standard-setting and conceptual body, with its decisions shaping the legal framework of the municipality and its strategic development,

b) the mayor of the municipality**,** who acts as the executive authority of the municipality,

c) the chief controller**,** whose task is to scrutinize the activities of the municipality in terms of aspects such as legality, efficiency, economy and effectiveness.

To effectively apply this triple division of powers and to ensure compliance with the principle of objectivity, which is one of the key principles of control in public administration, the legislator introduced the institution of incompatibility of functions in relation to the chief controller, as well as several restrictions on the performance of his functions. Although these are distinct legal institutes subject to different legal regulations, they are often confused in application practice. Incompatibility refers primarily to the avoidance of conflicts of interest, while restrictions on the exercise of office are linked to the limits and conditions set by law for the exercise of the position.[30] According to Section 18(2) of Act on general municipal administration, the office of the chief controller is incompatible with the function:

a) a member of the municipal council. The incompatibility between the office of a member of the municipal council and the office of the chief controller shall arise only at the time of the commencement of the employment relationship of the chief controller, not at the time of the election to that office. The election itself constitutes only a legal prerequisite for the employment of the chief controller. The Act on General Municipal Administration uses the term „*member of the municipal council*“ in its exhaustive definition of the functions incompatible with the office of chief controller of a municipality, a legislative abbreviation defined in Section 5(8) of the Act on General Municipal Administration. It follows that the term refers only to a member of the municipal council; the incompatibility of the office is not linked to the office of a member of another municipal council. It is important to add that the incompatibility applies exclusively to the simultaneous exercise of the office in the same municipality. This means that there is no incompatibility of functions if the chief controller acts as a member of the municipal council or as mayor in a municipality other than the one in which he or she holds the office of chief controller.

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[30] Jozef Tekeli. „Inkompatibilita a obmedzenia pri výkone funkcie hlavného kontrolóra obce (II.).“ [„Incompatibility and Restrictions in the Performance of the Chief Municipal Controller’s Function (II.)”], *Právo pre ROPO a obce, no.7-8, (2014),* https://www.ropoaobce.sk/clanky/1727/inkompatibilita-a-obmedzenia-pri-vykone-funkcie-hlavneho-kontrolora-obce-.

b) the mayor of the municipality**.** This incompatibility is given automatically ex lege and prevents the exercise of both functions at the same time. As in the case of the incompatibility of the office with the office of municipal councilor, the incompatibility of the office of mayor and chief controller applies exclusively to the simultaneous exercise of those offices in the same municipality.

c) a member of a body of a legal person established or founded by the municipality. This is the case, for example, when the chief controller holds the position of chairman or member of the supervisory board of a limited liability company of which the municipality is the founder or a member of the board of a school of which the municipality is the founder.

d) another employee of the municipality. Incompatibility prevents the chief controller from being in another labor law relationship with the municipality at the same time.

If a situation arises where the chief controller starts to perform a function that is incompatible with his function, the function of the chief controller is ex lege terminated on the date of commencement of performance of the incompatible function, pursuant to Section 18a(8)(g) of the Act on General Municipal Administration No special decision of the municipal council or any other body is required. This legal fact is noted, and the municipal council has announced the election of a new chief controller. The situation when there is a legal prohibition of the conflict between the function of the chief controller and another function can also occur on the basis of special status legislation that prevents the exercise of any other paid functions. These are legal regulations governing the exercise of a certain profession, e.g., the Law on Prosecutors and Legal Aides of the Prosecutor's Office, the Law on Courts and Judges, the Law on the State Service of Members of the Police Force, the Penitentiary and Judicial Guard of the Slovak Republic, and the Railway Police.[31]

It is necessary to distinguish between the institution of incompatibility of the office of the chief controller and the institution of legal restrictions to which the chief controller is subject in the exercise of his function. In order to ensure the independence and impartiality of the chief controller, his constitutional right to engage in business and other gainful activities is restricted. This restriction results from Article 35(2) and (3) of Act No 460/1992 Coll. of the Constitution of the Slovak Republic, which provides that everyone has the right to freely choose a profession and to prepare for it, as well as the right to engage in business and other gainful activity, while the exercise of these rights may be restricted by law in the interests of protecting the public interest. Such restriction reflects the need to eliminate potential conflicts of interest and to strengthen the integrity and credibility of the performance of the office of the chief controller. According to Section 18(1) of the Act on Municipal Establishment, the chief controller may not, without the consent of the municipal council, engage in business, perform other gainful activities, or be a member of supervisory, control, or management bodies of legal entities engaged in business activities regulated by the Commercial Code or special legal regulations.[32]

[31] Ibid.

[32] Article 18(1) of Act No. 369/1990 Coll. on general municipal administration.

According to Article 18(1) of the general municipal administration Act, the restrictions on the chief controller do not apply to activities such as scientific, pedagogical, lecturing, translation, journalistic, literary, or artistic activities, nor to the management of one's own property or the property of minor children. This is understandable in the context that the legislation does not want to limit the person of the Chief Controller to such an extent that, for example, he would not be able to further advance his knowledge in the form of teaching or research activities. The aim of these restrictions is to prevent the person of the controller from having a conflict of interest and from favouring certain persons over others, which is in fact the main aim of avoiding corruption. For example, when granting easements, the person of the controller could be influenced if the easement is granted to a commercial company where he is also the managing director. In that situation, there would be a significant conflict of interest and there would also be a breach of the law.[33]

The existing restrictions on the performance of work by the chief municipal controller may, to some extent, be considered inappropriate. Practical experience from municipalities suggests that such measures are unjustified, particularly in the case of so-called „*part-time"* chief controllers who, due to the rigid statutory remuneration system, are financially dependent on obtaining additional income. Such legal regulation lacks a rationale that would justify its impact on the independence of their control activities, provided that the controller does not enter into commercial relations with the municipality.

According to some authors in connection with the restrictions on the performance of control activities, the chief municipal controller is obliged to respect the legal framework for personal data protection. In the performance of control activities, the chief controller is authorized to access a wide range of internal documents that may contain personal data of municipal employees, citizens, or third parties.[34] In view of this another author states that, they are obliged to act in accordance with the requirements arising from Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and Act No. 18/2018 Coll. on the Protection of Personal Data.[35] The Court of Justice of the European Union, in case C-579/21 (Pankki S), stated that every person has the right to know the date and reasons for the processing of their personal data, and the scope of this right is not affected by the fact that the processing takes place within a regulated activity or in an employment relationship.[36] The chief controller must therefore, in the exercise of their control powers, ensure the legality of personal data processing, respect the principle of purpose limitation, and at

[33] Tomáš Peráček. "Legal Easements as Enablers of Sustainable Land Use and Infrastructure Development in Smart Cities." *Land* 14 no. 4 (2025): 681. https://doi.org/10.3390/land14040681.

[34] Phuong Ngoc Nguyen- Hadi Khorsand, Tomáš Peráček and Ľubica Bajzíková. „The link between knowledge management and the implementation of a working time recording system in the home office." *Cogent Social Sciences 9*, no. 2 (2023): 2281287. https://doi.org/10.1080/23311886.2023.2281287.

[35] Martin Wallner. „Data management in industrial companies: the case of Austria". *International Journal for Quality Research* 17, no. 3 (2023): 847–866, doi: 10.24874/IJQR17.03-14.

[36] Court of Justice of the European Union, Judgment in Case C-579/21, Pankki S (2023), https://curia.europa.eu/juris/documents.jsf?num=C-579/21.

the same time minimize interference with the rights and freedoms of the data subjects. Data obtained in the course of the control activity may not be used outside the legal framework, and any interference with the private sphere must be proportionate and necessary. In the event of a conflict between the right of access to information and the right to the protection of personal data, the principle of proportionality must be applied and such measures must be chosen that do not interfere with the rights of third parties more than is necessary.

3.3. Labor Rights of the Chief Controller

The chief controller is an employee of the municipality and, unless otherwise provided by the Act on General Municipal Administration, is subject to all the rights and obligations of other senior employees under the Act on the performance of public work. Pursuant to the Public Service Act, the Labor Code shall apply to the employment relationships of public service employees. By the Labor Code, the municipality as an employer is obliged to provide meals for employees, even part-time employees, provided that their working time exceeds four hours. In this context, it should be stressed that the employer (including the municipality) is obliged, by Article 99 of the Labor Code, to keep records of working time, overtime work, night work, and other periods during which the employee performs work or is on call. Records shall be kept of the beginning and the end of the period during which the employee has performed work. This shall ensure that, in the event of irregular working hours, the chief controller is entitled to a meal allowance after working four hours. The second alternative is to spread the working time of the chief controller over a calendar month, thus giving the municipality an overview of the days on which the chief controller is on duty for more than four hours. In the case of a lower pool of working time on individual days, the chief controller is not entitled to a meal allowance. Another alternative is to allocate the working time of the chief controller to specific days in accordance with the total working time authorized by a resolution of the municipal council. This ensures that the chief controller, as an employee, will be entitled to a meal allowance if his working time exceeds four hours.[37]

The employee's labor law rights also include the right to leave, which is a personal and non-transferable right based on the constitutional basis in Article 36 of the Constitution of the Slovak Republic. In terms of purpose, leave is the most important period of rest during which the employee is released from work duties. It comprises two substantive elements - recuperation and material security. It is a time-limited leave of absence for which the entitled entity, i.e., the employee, is entitled to compensation for wages. The entitlement to leave of the chief controller is assessed in accordance with Article 103(2) of Act No 311/2001 Coll. on the Labor Code. The basic amount of leave under the legislation in question is at least four weeks. The leave of an employee who will have reached the age of 33 by the end of the calendar year in question and of an

[37] Jozef Sýkora. „Príklady z praxe hlavného kontrolóra obce“ [„Examples from the Practice of the Chief Municipal Controller”]. *Právo pre ROPO a obce, no. 3, (2019),* https://www.ropoaobce.sk/clanky/1118/priklady-z-praxe-hlavneho-kontrolora-obce.

employee who is permanently caring for a child shall be at least five weeks. Other provisions of the Labor Code governing leave, such as Section 111 of the Labor Code which stipulates that the employer shall determine the taking of leave, also apply to the chief controller. In the case of part-time employment, the chief controller is entitled to leave within the relevant number of calendar weeks, which is determined on the basis of the age of the employee and any collective agreement. The basic amount of leave shall remain unchanged for part-time work. The number of hours to be worked by an employee in a single shift or working day shall be regarded as a day of leave. In the case of irregular working hours, the number of working days of leave shall be determined in accordance with the employee's average working pattern throughout the year.[38] In accordance with Article 116(2) of the Labor Code, „*an employee is entitled to wage compensation in the amount of his average earnings only for the part of the leave that exceeds four weeks of the basic leave entitlement and which the employee was unable to use by the end of the following calendar year*".[39] Payment of untaken leave not exceeding four weeks of the basic amount is possible only in the event of termination of employment.[40]In the case of the chief controller, there is currently no specific provision for the approval of leave or its reimbursement by the municipal council, as in the case of the mayor of a municipality under Act No 253/1994 Coll. on the legal status and salary proportions of mayors of municipalities and mayors, where the reimbursement of untaken leave is subject to the approval of the municipal council.

3.4. Termination of Employment

Unlike other legal relationships, the object of an employment relationship is not the performance of work on a one-off basis but the performance of a complex of work duties. The labor law of the Slovak Republic, as well as the law of the European Union, provides for exhaustive ways of termination of the employment relationship.[41] Terminating an employment relationship in ways other than statutory ones is impossible. Lex specialis - the Act on General Municipal Administration distinguishes between termination and removal from office. There is no need to regulate the termination of the employment relationship specifically since the Act General Municipal Administration provides in Section 18a(8) that the employment of the chief controller shall terminate on the date of the termination of his office. The Act on General Municipal Administration exhaustively defines the reasons for the termination of the office. The performance of the chief controller's office ceases by Section 18a(8) of the general municipal administration Act:

a) resignation from office
b) removal from office
c) expiration of the term of Office

[38] Simona Laktišová. „Dovolenka hlavného kontrolóra", *Účtovníctvo ROPO a obcí*, no. 5 (2021).
[39] Helena Barancová et al., *Zákonník práce. Komentár*, (C.H.Beck, 2019): 925.
[40] Article 116(3) of Act No. 311/2001 Coll., the Labor Code.
[41] Jozef Toman, *Individuálne pracovné právo. Všeobecné ustanovenia a pracovná zmluva*, (Friedrich Ebert Stifung, 2014): 299.

d) death or declaration of death

e) the date on which the judgment depriving the chief controller of legal capacity or limiting his legal capacity enters into force

f) on the date of entry into force of the judgment by which he was convicted of an intentional crime or was finally convicted of a crime unless the execution of the custodial sentence has been suspended

g) on the date of commencement of the performance of any of the functions defined in section 18(2) of the general municipal administration Act

The amendment to Act No. 369/1990 Coll. on general municipal administration, effective from 1 April 2010, fundamentally modified the conditions for the dismissal of the chief controller. Whereas before the amendment, an absolute majority of the members present was sufficient, since the adoption of the amendment, the consent of an absolute majority of all members of the municipal council is required. This change responded to long-standing criticism from the professional public and the Association of Chief Controllers of Municipalities of the Slovak Republic. The stricter voting requirement was introduced to strengthen the chief controller's independence and remove the inconsistency between the requirements for his election and removal. This is because according to Article 18a(3) of the general municipal administration Act, a supermajority of all deputies is required to elect the chief controller, a principle that was not taken into account for the removal of the chief controller prior to the amendment.[42] Although the law expresses the power of the municipal council in the matter of dismissal of the chief controller as an option, given the seriousness of the reasons stated in the legislation for his dismissal, it is assumed that if they are met, the municipal council will proceed to this step. In that regard, it is more appropriate to interpret the words „the municipal council may as „*has the power*" to act if the grounds for dismissal exist. The legislator could not have formulated this power of the municipal council as an obligation since its enforceability is not legally enforceable in practice, given the legal nature and the manner in which the municipal representative body makes decisions. The law defines an exhaustive list of grounds for which the chief controller may be dismissed, and it is sufficient if at least one of these grounds is present. For any other reason, the vote on the motion to remove the chief controller from office cannot proceed.[43] Pursuant to Section 18(9) of the Act on Municipal Establishment, the municipal council may dismiss the chief municipal controller from office if he or she repeatedly or in a particularly serious manner breaches the duties of an employee or a senior employee, seriously or repeatedly neglects the obligations arising from the function, and has been given at least one written warning by the municipal council.

In the context of the termination of the employment of the chief controller, a practical question concerning severance payments should be raised. The termination of the employment of the chief controller is governed by the Act on General Municipal Administration. Termination by expiry of the term of office constitutes a sui generis

[42] Jozef Tekeli. „Odvolanie hlavného kontrolóra obce z funkcie." *Účtovníctvo ROPO a obcí*, no. 7-8 (2013), www.ropoaobce.sk/sk/casopis/uctovnictvo-ropo-a-obci/odvolanie-hlavneho-kontrolora-obce-z-funkcie.m-1866.html.

[43] Ibid.

termination, i.e., a termination of its own kind, which falls neither under termination by resignation nor termination by agreement, nor does it meet the exhaustive grounds of Section 76 of the Labor Code, which give rise to a right to severance pay.[44] In general, therefore, it can be deduced from the above that the statutory regulation of the rights and obligations of the person of the controller is stricter and more specific compared to the normal regulation of an employee in an employment relationship.[45] This is mainly due to the fact that the person of the chief controller is a person paid from State money and therefore must also be subject to a higher degree of control and at the same time is regulated by specific legislation.

4. Comparison of Internal Control Systems in the Member States of the European Union

The interpretation of the term internal control varies from country to country. In some countries, special institutions for internal control are created that are independent of those they control, while other countries assign responsibility for internal control to the relevant administrative entities.[46] The internal control system can be broadly classified into two chief categories of centralized and decentralized internal control systems. Luxembourg and Spain have special control bodies within the internal control system, such as the Spanish Intervención General de la Administración del Estado or the Luxembourg Inspection Générale des Finances. These control bodies are independent of the authorities and bodies whose economic and financial administration they control. Spain and Luxembourg are among the centralised internal control systems.[47] In other countries, such as Denmark, the Netherlands, Sweden, the United Kingdom and the 12 other member states that joined the European Union after 2004, the internal control system is designed as a comprehensive and coordinated approach by the government to ensure that managers of public entities establish, maintain and monitor their management processes. Such systems can be called decentralised internal control systems. An interesting trend is that, for example, France and Portugal, which in the past had strong control institutions, are now mainly decentralising ex ante controls, thereby increasing the accountability of public managers.[48]

An interesting and thought-provoking approach is represented by the Scandinavian model, whose prominent figures include Karl Olivecrona and his followers. This school of legal thought emphasizes the applicative function of law as a

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[44] Ladislav Briestenský. „Odstupné hlavného kontrolóra.“ *Právo pre ROPO a obce*, no.1 (2020), www.ropoaobce.sk/sk/casopis/pravo-pre-ropo-a-obce/odstupne-hlavneho-kontrolora.m-2517.html.

[45] Peráček Tomáš. „Flexibility of creating and changing employment in the options of the Slovak Labor Code.“ *Problems and Perspectives in Management* 19, no. 3 (2021): 373-382. http://dx.doi.org/10.21511/ppm.19(3).2021.30.

[46] Ivita Faitusa, „Public internal control in the european union.“ *Proceedings of the 2015 International Conference “Economic Science for Rural Development”*, no. 37 (2015): 254.

[47] European Commission, „Directorate-General for Budget,“ *Compendium of the public internal control systems in the EU Member States (*2012): 13-14.

[48] European Commission, „Directorate-General for Budget.“ *Compendium of the public internal control systems in the EU Member States (*2014): 8.

tool for governing society. In the context of public administration, as noted by Jane Reichel and Michaela Ribbing, the Swedish model is characterized by an understanding of law not merely as a set of normative rules but as an instrument for ensuring good administration. Reichel and Ribbing analyze the specifics of Swedish administrative law, which places a strong emphasis on transparency, accessibility, and public service. In their work *Codification of Administrative Law in Sweden*[49], they describe how Swedish administrative authorities operate independently from the government and possess a constitutionally protected sphere of decision-making. This model supports internal control focused on preventing errors and enhancing citizens' trust in public administration. Legal regulations are not interpreted in isolation, but in connection with the goals of the public sector—namely, the provision of high-quality, fair, and accessible services to citizens. This approach is of fundamental importance for the exercise of internal control within local self-government. Control mechanisms in Sweden are not perceived primarily as a repressive or disciplinary tool, but rather as a means of preventing mistakes, improving the quality of governance, and strengthening public trust in government institutions. *Verksamhetsrevision*, or performance audit, aims to assess whether public activities are carried out effectively, transparently, and in accordance with the public interest.Internal control thus becomes an integral part of the administrative culture—it is not merely about ensuring compliance with the law but also about supporting the professional and ethical conduct of public officials. From this perspective, the Scandinavian approach can be described as a model that perceives control as a component of the management cycle, rather than as an ex post punitive tool. For the Slovak Republic, this approach may serve as an inspiration, especially in striving to shift from formalistic reporting of legality toward a functional econsolin of local government performance, including criteria such as economy, efficiency, and transparency. At the same time, it represents a way to strengthen the proactive nature of internal control—namely, control that helps to prevent errors and conflicts instead of addressing them retrospectively.

In comparing internal control mechanisms in local self-government, the German model of public law (the so-called Rechtsstaat) serves as a benchmark of the rule of law, where the fundamental principle of public administration is legality (Legalitätsprinzip). This principle requires that the actions of administrative authorities must be based on a legal foundation. This concept constitutes the core of German public law theory.

Another inspiring model of internal control implementation can be found in the Netherlands. The internal control system in the Netherlands is among the most thoroughly developed and, at the same time, one of the most decentralized models within the European Union, with good governance as its key principle. Dutch local self-government emphasizes accountability, transparency, efficiency, and participation, which is also reflected in the structure and functioning of its control mechanisms. Since 2004, all municipalities and provinces have been required to establish either a

[49] Jane Reichel and Michaela Ribbing. „Codification of Administrative Law – Sweden." *Review of European Administrative Law Blog* (2024), https://realaw.blog/2024/03/22/codification-of-administrative-law-sweden-by-jane-reichel-and-michaela-ribbing/.

committee composed of experts (Rekenkamercommissie) or an independent audit office (Rekenkamer). This change was introduced through an amendment to the Municipalities Act with the aim of strengthening independent oversight of the executive branch of local government and improving the quality of decision-making. Control bodies are legally guaranteed the right to access information, the right to publish reports independently of political will, and the ability to initiate audits either on their own initiative or at the request of the municipal council. Their objective is not only to detect violations of the law, but also to assess the efficiency, economy, and added value of public decisions. Van Montfort, in his work „*Good Governance and Public-Private Arrangements"*[50], highlights the importance of local audit bodies as instruments of democratic oversight. The Dutch model serves as an inspiration for the Slovak Republic in that it demonstrates how internal control within local self-government can be transformed from a formal legal obligation into a strategic tool of good governance, grounded in independence, public accountability, and a value-based orientation.

Many countries with decentralised control systems require that internal control systems in public entities are clearly defined in their legal basis. The internal control system can either be regulated by specific laws, such as in Greece by Law No 3492/2006 on the organisation of the control system to ensure sound financial management of the state budget and non-state budget entities and other provisions, or it can be explicitly included in other financial legislation. In Finland, for example, the definition and responsibilities for internal control are anchored in the Budget Act. Similarly, in Hungary, internal control is enshrined in Act No 2011/CLXXXI on Public Finance, specific government regulations as well as guidelines and manuals. A special case is Denmark, where internal control is not explicitly mentioned, but a clear framework for the internal control of institutions has been established in existing rules and regulations, namely the Public Accounting Order and the Guidelines for Responsibility for Management.[51]

Table 1: European Union states with mandatory internal control

State	Internal control
Austria	×
Belgium	*
Bulgaria	×
Croatia	×
Cyprus	×
Czech Republic	×
Denmark	×

[50] Cor J. van Montfort, „Good Governance and Public-Private Arrangements." *Conference Governing Good and Governing Well: The First Global Dialogue on Ethical and Effective Governance* (2009), https://www.cvanmontfort.com/wp-content/uploads/2014/09/Paper-Good-governance-and-public-private-arrangements-VU-conference-Amsterdam-2009.pdf.

[51] European Commission, „Directorate-General for Budget." *Compendium of the public internal control systems in the EU Member States (*2014): 8-9.

Estonia	×
Finland	×
France	×
Germany	×
Greece	×
Hungary	×
Ireland	×
Italy	×
Latvia	
Lithuania	×
Luxembourg	×
Malta	
Netherlands	×
Poland	×
Portugal	×
Romania	×
Slovakia	×
Slovenia	×
Spain	×
Sweden	×

*Differences across regions

Source: Authors' elaboration, based on https://www.icjce.es/adjuntos/audit-local-eu.pdf

Table 1 provides an overview of the European Union Member States where the obligation to implement internal control in the public sector is implemented by legislation. An "X" indicates that internal control is implemented in the country, a blank cell indicates that no control is implemented. It can be deduced from the table that in Latvia and in some regions of Belgium, internal control is not mandatory, which is, however, contrary to the requirements of Directive 2011/85 on requirements for budgetary frameworks of the Member States. According to Article 3 of the said directive, Member States are required to ensure that public accounting systems, which comprehensively cover all sub-sectors of general government, are subject to internal control. The purpose of these measures is to ensure transparency, efficiency, and accountability in the management of public finances. The fact that internal control is absent in some Member States indicates a failure to comply with the requirements of Directive 2011/85/EU and the European Union's harmonization efforts in the area of public financial management.

4.1. Control Systems at the Level of Local Self-Governments in Selected European Union States

Internal control in local government is designed to ensure that public funds are managed efficiently, economically and in accordance with applicable law. The primary objective of this control is to minimize the risk of irregularities, fraud and misuse of

funds.[52] In recent decades, there has been a significant transformation of controls within local governments. The shift has been from external preventive document controls to internal controls that focus on verifying the implementation of strategies and the creation of public value. Despite legislative progress, there is still a lack of comprehensive implementation of the internal control system in local governments, mainly due to organisational and cultural constraints that hinder the necessary reforms in control activities.[53] These constraints have led to the strengthening of external controls, which are entrusted in the hands of Supreme Audit Institutions. The following table summarizes the overview of countries where SAIs are required to conduct audits at the local government level.

Table 2: Supreme Audit Institutions (SAIs) auditing local government

State	Supreme Audit Institution	Municipal control carried out by the SAI
Austria	Rechnungshof	×
Belgium	Rekenhof Cour des comptes Rechnungshof	
Bulgaria	Сметна палата на Република България	×
Croatia	Državni ured za reviziju	×
Cyprus	Ελεγκτική Υπηρεσία της Κυπριακής Δημοκρατίας	×
Czech Republic	Nejvyšší kontrolní úřad	
Denmark	Rigsrevisionen	
Estonia	Riigikontroll	×
Finland	Valtiontalouden tarkastusvirasto	
France	Cour des comptes	
Germany	Bundesrechnungshof	
Greece	Ελεγκτικό Συνέδριο	×
Hungary	Állami Számvevőszék	×
Ireland	Office of the Comptroller and Auditor Genera	
Italy	Corte dei conti	×
Latvia	Latvijas Republikas Valsts kontrole	×
Lithuania	Valstybės Kontrolė	×

[52] Shlomo MizrahiIdit, Ness-Weisman. „Evaluating the Effectiveness of Auditing in Local Municipalities using Analytic Hierarchy Process: A General Model and the Israeli Example.“ *International Journal of Auditing* 11, no 3 (2007), https://doi.org/10.1111/j.1099-1123.2007.00364.x.

[53] Maria Teresa Nardo. „The Local Authorities Control System: Ongoing Practices and Enduring Challenges.“ *Rivista trimestrale di diritto pubblico,* no 1 (2024): 145-176.

Luxembourg	Cour des comptes	
Malta	National Audit Office	
Netherlands	Algemene Rekenkamer	
Poland	Najwyższa Izba Kontroli	×
Portugal	Tribunal de Contas	×
Romania	Curtea de Conturi a României	×
Slovakia	Najvyšší kontrolný úrad Slovenskej republiky	×
Slovenia	Računsko sodišče Republike Slovenije	×
Spain	Tribunal de Cuentas	
Sweden	Riksrevisionen	

Source: Authors' elaboration, based on https://op.europa.eu/webpub/eca/book-state-audit/sk/

From the table it is possible to deduce which SAIs carry out external audits of municipalities within their remit. In countries such as Finland, Germany, Belgium, the Czech Republic, France, Ireland, Luxembourg, Malta, Poland, Spain and Sweden, SAIs do not directly audit municipalities. Instead, this role is taken over by other specialised bodies responsible for the control of local authorities. By contrast, in countries such as Austria, the SAI is an independent audit institution that carries out audits at federal level as well as at the level of the Länder and local authorities. In Greece, the SAI deals with disputes concerning local authority employees. In Portugal, it audits local authorities and their associations, including metropolitan areas. In Romania, it audits county and municipal authorities as well as mayors. In Slovakia, the regional offices of the Supreme Audit Office audit municipalities, counties and towns. Other countries where the SAIs carry out external audits of municipalities are Hungary, Poland, Finland, Cyprus. Bulgaria and Slovenia.[54]

In most European Union States, local government entities, or at least the lead entity, are required to undergo an audit by the supreme audit institution in addition to an audit by the so-called municipal auditors or "*audit commissions*".[55] The auditor of a municipality abroad is not necessarily an employee of the municipality, unlike the chief controllor of the Slovak Republic. From an organizational point of view, municipal auditors or audit commissions are usually part of the municipality's finance department. These auditing bodies are generally introduced on a mandatory basis, with the conditions for their establishment varying from country to country. In Austria, for example, the establishment of audit commissions in local government is made compulsory by decisions of the regional assemblies. Similar is the case in Germany, where, however, this obligation applies only to municipalities with a population of over

[54] European Court of Auditors, „Supreme Audit Institutions in the EU and its Member States – an overview,*" Publications Office of the European Union (2024),* https://doi.org/10.2865/722432.

[55] Shlomo MizrahiIdit, Ness-Weisman. „Evaluating the Effectiveness of Auditing in Local Municipalities using Analytic Hierarchy Process: A General Model and the Israeli Example." *International Journal of Auditing* 11, no 3 (2007):187-210. DOI: 10.1111/j.1099-1123.2007.00364.x.

5,000.[56]

As the European Union has not set any uniform rules on auditing standards, each country sets its own. As a result, there are different audit systems within the European Union, which can be divided into three main headings: public, private and mixed audits.

1. The first group, the so-called "*public audit systems*", comprises eight European union countries whose local entities are subject to control by public audit institutions. „*These are countries from continental and eastern Europe. In these countries, the audit of local authorities is generally carried out by public institutions using their own resources, thus excluding the involvement of private auditors and firms in the process. In France, Germany and Spain, local government audits are carried out by two public institutions- the Courts of Accounts and the Regional Audit Institutions.*"[57] In the context of public audit systems, we can mention the French example, which shows an interesting approach to improving the audit system of local governments. Weaknesses in the local government audit system in France, such as delays in the publication of audit reports, led the government to aim to overcome these problems by working with private sector auditors. In 2016, a pilot project was launched involving a sample of 25 entities for which the financial statements were to be audited annually by professional auditors from the private sector. The first test audit reports for these entities relate to 2020. The results of the test revealed weaknesses in the accounting systems in place in the local government segment, a lack of information and a limited scope for execution. This example highlights the need for all local entities, or at least those that reach a certain size, to be subject to a mandatory annual financial audit.[58]

2. The second group of private audit systems includes Anglo-Saxon and Scandinavian countries. In these countries, audits are not carried out by a court of auditors or a supreme audit institution, but by certified private auditors. These auditors are independent of the public audit institutions, but must meet the same requirements as private sector auditors and be registered in an official register of auditors. This system is applied not only in Switzerland but also in the Netherlands, Finland, Denmark and Sweden. In Sweden, for example, the auditors are political representatives who are appointed at the same time as the executive committee of the municipal council for a four-year term. These political auditors are tasked with conducting political, financial, legal, and management audits, relying on the expertise of professional auditors to support their work. In Sweden there is also an association of professional auditors of local government - SALAR. Contract professionals act as consultants to the political auditors, who decide on the purpose, scope and timing of the audit. Due to these specificities, Sweden belongs to a different group.[59]

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[56] Ladislav Poliak. „Hlavný kontrolór obce – Vybrané Problémy." *Studia Iuridica Cassoviensia 4,* no.1 (2016):71.

[57] Francesca Manes Rossi, Isabel Brusca and Vicente Condor. „In the pursuit of harmonization: comparing the audit systems of European local governments." *Public Money & Management* 4, no 8 (2020): 4-5, https://doi.org/10.1080/09540962.2020.1772549.

[58] Isabel Brusca, Vicente Condor,Francesca Manes-Rossi and Jorge Olmo. „Audit of local governments: A comparative analysis in the European Union." *Instituto de Censores Jurados de Cuentas de España* (2022): 5-6.

[59] Francesca Manes Rossi, Isabel Brusca and Vicente Condor. „In the pursuit of harmonization: comparing

3. The third group of countries incorporates elements from both of the previous models - a Supreme Audit Institution audit that coexists with a mandatory audit by an independent expert. The combined model is applied in countries such as Italy, Malta, Latvia, Portugal and Greece. In Portugal, audits are not mandatory for entities using the simplified financial reporting system, nor for smaller entities. In the case of Greece, the audit is not conditional on the size of local governments, but is mandatory for all local governments. In Malta, for example, the Auditor-General selects private auditors to carry out the audit on his behalf. Italy is a unique case in this group, where dual control by public and private entities is applied. The National Court of Auditors audits local authorities; however, municipalities with more than 15,000 inhabitants are also required to have either a professional auditor or a three-member audit committee.[60]

Audit as a form of internal control plays a key role in ensuring accountability in the public sector, but there is no uniform regulation of local government audit across the European Union. This lack contributes to a significant diversity of audit models, leading to different countries using different approaches, ranging from mandatory audit by certified auditors to systems based on public audit institutions or mixed models. In some countries, the lack of scrutiny undermines the credibility of financial statements, undermining transparency and accountability of local governments. For this reason, harmonisation of accounting and auditing standards at European level would be more than beneficial.

5. Conclusions

In times of social and political change, internal control is gaining increasing importance in ensuring the effective functioning of public administration. A necessary condition is that the internal control system is not merely formal, but above all functional and effective in practice. Based on the analysis of the legal status of the chief controller of a municipality, we can answer the first research question focused on the systematic and comprehensive nature of the legal regulation of the labor status of the chief controller. The current legal framework lacks sufficient systematic structure and comprehensiveness. Labor law issues concerning the chief controller often raise interpretative ambiguities due to the complex interplay between the Labor Code and the specific regulations governing elected officials. This ambiguity results in a lack of clarity in practical application, with some areas of labor law regulation being insufficiently developed or entirely absent from legal norms. This situation creates space for various, sometimes even purposive, legal interpretations by municipalities. Given these circumstances, it is necessary to revise and harmonize the legal regulation of the labor law status of the chief municipal controller in order to ensure greater legal certainty and to simplify the application of the relevant provisions. If the Slovak legislator were to refine the legal framework, the internal control model in Slovak local self-government could serve as an inspiring approach for other EU Member States—

the audit systems of European local governments." *Public Money & Management* 4, no 8 (2020): 6, https://doi.org/10.1080/09540962.2020.1772549.
[60] Ibid, 7.

particularly due to its structural simplicity, low cost, and potential for effective internal control carried out directly within the self-government environment.

Based on the conducted comparative analysis, we have also addressed the second research question, which focused on the analysis of internal control system models in local self-governments of the European Union Member States. From the perspective of comparative law, it can be stated that within the local self-governments of the EU Member States, there is no institution of public control that would be fully comparable to the Slovak model of internal control. The institution of the chief municipal controller is authentic and unique across Europe. Internal control in other EU Member States is generally organized differently, often in a centralized manner or through specialized control mechanisms such as audit bodies or regional supervisory institutions. For example, in France, *Chambres régionales des comptes* (regional audit chambers) operate, performing external oversight over local and regional self-governments. These institutions assess not only legality but also the efficiency and economy of self-government activities, and their findings may lead to corrective measures. In Germany, the internal control system operates on two levels: each municipality has its own internal control mechanisms, but it is also subject to supervision by the *Landesrechnungshof*. These independent audit institutions monitor compliance with the principles of sound financial management. In Sweden, municipalities and regions are legally required to establish their own internal control mechanisms, which carry out the so-called *verksamhetsrevision* (performance audit). Auditors elected by the municipal councils are responsible for independently assessing the efficiency and legality of activities. In the Netherlands, each municipality has a *rekenkamercommissie* (audit committee), which functions as an independent internal audit body focused on evaluating the efficiency and economy of local government performance. These committees must be professionally qualified and independent of local political authority.

Our findings from the analysis of various approaches to the implementation of internal control lead us to conclude that the method of conducting municipal control through the institution of the „*chief municipal controller*" represents a distinctive and potentially inspiring model of internal control in local self-government. Given the combination of legal independence and institutional anchoring directly at the municipal level, this model can be regarded as an example of good practice that merits deeper reflection within European comparative analyses and could serve as inspiration for reform efforts in countries where internal control is excessively centralized. The institution of the chief municipal controller represents a unique element of the internal control system, characterized not only by its specific focus but, above all, by the combination of an independent control function and the exercise of internal control in the position of an employee in relation to the municipality.

Based on the conducted research, the initial hypothesis was confirmed: despite legislative ambiguities and systemic shortcomings, the Slovak model of the chief municipal controller has the potential to serve as an effective internal control tool within local self-government, particularly due to its structural simplicity, cost-efficiency, and direct institutional linkage to the municipality. The analysis demonstrated that, with appropriate legislative refinement — such as clarifying the legal status, raising

qualification standards, and ensuring greater consistency in application — the model could serve as a source of inspiration for other EU Member States facing challenges with overly centralized or fragmented internal control frameworks. Future research could build on this study by conducting empirical analyses of how the chief municipal controller functions in practice across various municipalities, evaluating its real-world impact on dispute prevention, financial oversight, and good governance. Additionally, it would be valuable to explore public trust in this form of internal control and its influence on perceived transparency and accountability in local administration.

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