

Summary

The subject of this thesis concerns entrepreneur's control by the Social Insurance Institution, which constitutes a comparison between the actual state and the conditions required by the inspector. The administrative regulations prevail during the control of the entrepreneur. It should be pointed out that starting a business is connected with the need to meet numerous requirements. Provisions regarding the control process are therefore a classic example of public administration interference in the sphere of individual rights protected by the basic law in the field of economic freedom, which in turn results from the inherent and inalienable dignity of man. It needs to be emphasized that the currently operating regulations in the field of business control by the Social Insurance Institution cannot be assessed as comprehensive and consistent with other applicable legal acts, as well as corresponding to the needs related to the conduct of control proceedings.

The work consists of five chapters. The layout of the work is such as to present the controlling and controlled institution, the scope of control and its course. The considerations made in the first chapter are aimed at presenting the Social Insurance Institution as an institution controlling the contribution payer. At the beginning, control and its types with reference to the entrepreneur control models in selected European countries are shown. Next, the author presents the formation and history, organizational structure, functions and the legal framework in which the Social Insurance Institution operates. In addition, the reader is presented with general functioning of the social insurance system in Poland. The second chapter deals with the Inspector of Control, infrom the perspective of the entrepreneur's control, conducted on behalf of the Social Insurance Institution. The purpose of this chapter is to familiarize the reader with the method of preparing a candidate for the position of inspector, along with discussing the rules of participation in control activities. The principles of verifying the knowledge of candidates for the position of inspector were also analyzed. The procedure of conducting the qualification exam for the inspector was also discussed, with particular emphasis on the possibility of re-taking the exam in the event of failure. In the next section, the principles of appointing the Plant inspector will be analyzed. The final stage of consideration in this part of the work was to determine the legal status of the inspector. The considerations of the third chapter focus on the entrepreneur as an entity controlled by the Social Insurance Institution. This part of the work concentrates on the concept of the entrepreneur, the obligations of the entrepreneur during the inspection carried out by

the Social Insurance Institution and the obligations of the witness and the insured during the interrogation in the mode of art. 87 par. 5 and 6 u. s.. The subject of the fourth chapter is the scope of the entrepreneur's control by the Social Insurance Institution. This part discusses the control of entrepreneur's applications for social insurance, control of the correctness and reliability of calculating, deducting and paying premiums and other contributions and payments to which the Undertaking is obliged to pay, controlling the entitlement to social security benefits and paying these benefits and making settlements in this respect as well as control of the correctness and timeliness of preparing applications for pension and retirement benefits. The fifth chapter is devoted to the course of entrepreneur's control by the Social Insurance Institution. The following problematic issues were analyzed in this part of the work: notification on the intention to initiate control by the Social Security Office, authorization to conduct an audit by Social Insurance Institution, control book, objection to undertaking and performing inspection activities in violation of law and court control of objections, reservations to the report control, annex to the inspection protocol, the obligation of the contribution payer to submit corrections to the settlement documents and the post-inspection decision. This part of the work includes sub-chapters, formally already located outside the control proceedings, however directly related to them. It is impossible to omit them, and they are the closest in scope to the fifth chapter. It should also be emphasized that they constitute the specifics of the control proceedings conducted by the Social Insurance Institution, being at the same time the result of such proceedings. For these reasons, it was necessary analyze, defined on the basis of the u. s. u. s., objection to the audit protocol, post-audit decision and an annex to the audit protocol.