

Accessibility for Persons with Special Needs from an Administrative Law Perspective

The purpose of the author is to consider accessibility from an administrative law perspective. The author explains that the law should imply the concept „administering entity” instead of „public entity” to encompass all bodies obliged to provide accessibility to persons with special needs, including non-public entities performing tasks financed with public funds. Moreover, the activities of entities from the public finance sector related to ensuring accessibility must be considered as a part of management control provided for in the regulations of the Public Finance Act. To enforce the right to access, the APSNA introduced the accessibility complaint procedure. It includes the possibility of informing a public entity about the lack of accessibility and the request for accessibility. If accessibility is not provided upon request because of a breach of the law, the entitled person can file a complaint about the lack of accessibility. In such a case, it can be ordered through an administrative decision of the President of the State Fund for the Rehabilitation of Disabled Persons (PFRON). In the event of failure to comply with the order within the deadline, the provisions on administrative enforcement proceedings regarding fines for coercion apply accordingly. It is a significant reinforcement compared to the obligations to provide reasonable accommodation under The Equality Framework Directive 2000/78/EC and relevant Polish law.

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1 | Introduction

The obligation to ensure accessibility is particularly significant to persons with special needs. It arises from both the 2006 UN Convention on the Rights of Persons with Disabilities (CRPD)^[1], which was ratified by Poland in 2012^[2], and the 2019 Act on Ensuring Accessibility for Persons with Special Needs (The Accessibility Act, APSNA)^[3]. The APSNA specifies the measures to ensure accessibility for persons with special needs and the obligations of public entities in this respect. However, digital accessibility is regulated by the 2019 Act on Digital Accessibility of Websites and Mobile Applications of Public Entities (DAWMA)^[4]. APSNA is a key element of the government's „Accessibility Plus” programme, which was adopted on 17 July 2018, among other things, to implement the provisions of the UN Convention on the Rights of Persons with Disabilities (CRPD)^[5].

The CRPD is fertile terrain for disability scholarship both theoretical and empirical and critical^[6]. The Convention formulates „accessibility” as a general principle and an overarching obligation, referring to the inclusive practice of removing barriers to ensure equal access for persons with disabilities, among other things, to build environments, goods and services, and facilities^[7]. Accessibility is one of the pillars on which the CRPD (Article 3) is based, but it does not explicitly constitute a right to accessibility *per se*. The emphasis placed on accessibility as a general principle means that

¹ The United Nations Convention on the Rights of Persons with Disabilities of 13 December 2006 (hereinafter: CRPD, The Convention), resolution A/RES/61/106, United Nations, *Treaty Series*, vol. 2115:3.

² Ratified by Poland on 25 September 2012, Journal of Laws of 2012, item 1169.

³ The Act on ensuring accessibility for persons with special needs of 19 July 2019 (hereinafter: Accessibility Act, APSNA), Journal of Laws of 2019, item 1696, as amended Journal of Laws of 2022, item 2240.

⁴ The Act on digital accessibility of websites and mobile applications of public entities of 4 April 2019 (consolidated text, Journal of Laws of 2023, item 82).

⁵ The Government Programme ‘Accessibility plus 2018–2025’, adopted by a resolution of the Council of Ministers on 17 July 2018.

⁶ Lucy Series, „Disability and Human Right”, [in:] *Routledge Handbook of Disability Studies*, ed. Nick Watson, Alan Roulstone, Carol Thomas, 2 ed. (London–New York: Routledge, 2022), 72. https://tandfbis.s3-us-west-2.amazonaws.com/rt-files/docs/Open+Access+Chapters/9781138365308_oachapter6.pdf.

⁷ Andrea Broderick, „Of Rights and Obligations: The Birth of Accessibility” *The International Journal of Human Rights*, 24:4 (2020): 393. <https://doi.org/10.1080/13642987.2019.1634556>.

it has to be applied to all rights enshrined in the Convention^[8]. The principle of accessibility is broadly developed in Article 9 of the CRPD and General Comment No. 2 (2014)^[9]. It is a prerequisite for persons with disabilities to live independently, participate fully, and equally in society and have unrestricted enjoyment of all their human rights and fundamental freedoms on an equal basis with others (point 14). Article 9 of the CRPD gives rise to various obligations that require resources and extensive systemic change^[10].

Similarly, the term „accessibility” is understood in the APSNA as architectural, digital, and information/communication accessibility, at least to the extent specified by the minimum requirements referred to in Article 6, which results from the application of the universal design or the reasonable accommodation. It refers to the definitions and requirements in Article 2 of the CRPD.

It follows from the definition presented in the APSNA that under Polish law, the concept of accessibility refers not only to persons with disabilities but is broader. Simultaneously, persons with disabilities constitute a significant group of persons with special needs. It is persons with disabilities are usually confronted with multiple discrimination and inequalities in accessing their most fundamental rights^[11]. According to the definition given in Article 2, para. 2 APSNA, a person with special needs is a person who needs to take additional steps or apply additional measures to overcome a barrier to participate in various spheres of life on an equal basis with others, because of his external or internal characteristics or because of the circumstances in which he finds himself. Therefore, special needs may or may not be related to disability. They can arise from various circumstances, such as age or the person’s living or health situation. They include a broad range of persons and apply to everyone with permanent or temporary limitations in mobility or perception, persons with hearing impairments, visual impairments, manual or cognitive difficulties,

⁸ Katarzyna Roszewska, „Accessibility – one of the human rights or the means of their implementation” *Prawo i Więź*, No. 3 (2021): 158. <http://dx.doi.org/10.36128/priw.vi37.291>.

⁹ UN. Committee on the Rights of Persons with Disabilities (11th sess.: 2014, Geneva), General comment No. 2 (2014), Article 9: Accessibility, CRPD/C/GC/2. <https://digitallibrary.un.org/record/812025>. [accessed: 02.01.2023].

¹⁰ Broderick, „Of Rights and Obligations”, 394.

¹¹ *The United Nations Convention on the Rights of Persons with Disabilities. Commentary*, ed. Valentina Della Fina, Rachele Cera, Giuseppe Palmisano (Cham: Springer, 2017), 225.

pregnant women, persons moving with a pram or luggage, and frail persons with mobility difficulties. Such a broad list also considers the ageing of the Polish population^[12].

The APSNA introduces three types of accessibility – architectural accessibility, digital accessibility, and information/communication accessibility (Article 2) and specifies the minimum requirements to provide accessibility to persons with special needs (Article 6). Additionally, in an individual case, if a public entity is unable to provide architectural or information/communication accessibility to a person with special needs, in particular for technical or legal reasons, the APSNA introduces the obligation to provide alternative access (Article 7).

Therefore, the issue of accessibility is complex and multidimensional. It is an important matter, not only from a theoretical point of view but especially from a practical point of view. This article considers accessibility from an administrative law perspective, which, as we shall point out, also develops several references and problems to be discussed. Given the scope of the issue, a selection of the problems to be addressed had to be made. Therefore, issues that have not been of particular interest to the doctrine so far have been analysed, which, we hope, will enable the question of accessibility for persons with special needs to be viewed from an entirely new research perspective.

The objective of this article is to demonstrate that:

- a more helpful term than „public entity” for the national legislator’s statutory regulation of accessibility for persons with special needs is ‘administering entity’;
- the obligation to ensure accessibility by public entities can be linked to the issue of management control, which has not yet been discussed in the doctrine;
- the obligation to ensure accessibility by public entities is associated with the right of persons with special needs to demand the provision of such accessibility (right to access), of which the complaint regarding the lack of accessibility is the legal instrument. This issue is particularly strongly related to administrative law

¹² ‘Jak wdrażać ustawę o zapewnianiu dostępności?’ [Eng.: How to implement the Accessibility Act?] guide produced for the Ministry of Funds and Regional Policy. https://www.uzp.gov.pl/__data/assets/pdf_file/0023/45716/Dostepnosc-plus-material-informacyjny.pdf. [accessed: 02.01.2023].

regulations because it requires reference to the provisions of the Administrative Procedures Code of 14 June 1960 (APC)^[13] and the Act on enforcement proceedings in the administration of 17 June 1966 (EPA)^[14].

The dogmatic law method was fundamentally applied in the study.

2 | Range of administrative entities required to provide accessibility to persons with special needs

The regulations of the APSNA specify the measures for providing *accessibility* for persons with special needs and the obligations of public entities in this respect. Similarly, the legislator primarily needed to clarify these obligations and the notion of a public entity. Among these public entities, the legislator includes (based on the regulation of Article 3):

1. public finance sector entities in the meaning of Article 9 of the Public Finance Act of 27 August 2009 (PFA)^[15];
2. other state organizational units without legal personality;
3. other legal persons established for the specific purpose of satisfying needs of a general nature, which are not of an industrial or commercial nature, if the entities referred to in this provision and points 1 and 2, individually or jointly, directly or indirectly through another entity: 1. finance them to a level of more than 50%, or 2. hold more than half of the stocks or shares, or 3. supervise the management body, or 4. have the right to appoint more than half of the members of the supervisory or management body.
4. this scope also encompasses associations of the public entities listed in points 1–3.

¹³ The Administrative Procedures Code of 14 June 1960 (consolidated text Journal of Laws of 2022, item 2000, as amended).

¹⁴ The Act of 17 June 1966 on enforcement proceedings in administration (consolidated text Journal of Laws of 2022, item 479, as amended).

¹⁵ The Public Finance Act of 27 August 2009 (consolidated text Journal of Laws of 2022, item 1634, as amended).

It encompasses a wide and diverse pool of public entities on which statutory obligations are imposed to provide accessibility to persons with special needs. The extensive scope of entities is an advantage, as in a democratic state governed by the rule of law, all public authority structures should be orientated towards appropriately supporting persons with special needs. More specifically, for the study, all public administration structures must be orientated toward fulfilling the obligations of providing accessibility to persons with special needs. Furthermore, it is possible even to go back to the root of the term „administrate”, which means to serve, including serving, to provide accessibility to persons who need it.

We assume that, in the case of matters of accessibility related to administrative law, a broader term than just „public entity” should be used, namely the term „administering entity”^[16]. This is related to the structure of Article 5 of the APSNA, according to which, if an entity other than a public entity performs a task financed with public funds based on a contract concluded with a public entity, it is obliged to provide *accessibility* to persons with special needs to the extent specified in that contract. Similarly, the obligations to provide accessibility also extend to non-public entities. The term „administering entity” helps analyse this issue, encompassing public and non-public entities performing public administration functions.

The doctrine states that two types of *administering entity* should be distinguished: public and non-public. The first is public *administering entities*: bodies of public administration, state and local government organizational units and public institutions, which are connected through various ties and subject to various legal regulations^[17]. For the APSNA, these will be the entities that are subject to Article 3. The second type is that of non-public entities performing public administration functions to a certain extent. Because they perform administrative tasks jointly with or alongside public *administration entities*, they are combined in a functional whole called the „public administration system”. This notion encompasses public

¹⁶ For a detailed discussion of the structure of „administering entity” see: Jacek Jagielski, „Podmioty administracji i podmioty administrujące”, [in:] *Prawo administracyjne*, ed. Jacek Jagielski, Marek Wierzbowski (Warsaw: Wolters Kluwer, 2022), 183–184; Magdalena Małecka-Łyszczek, „Podmioty ekonomii społecznej jako podmioty administrujące” *Zeszyty Naukowe Uniwersytetu Ekonomicznego*, No. 917 (2013): 73–87.

¹⁷ Michał Kasiński, „Podmioty administrujące”, [in:] *Prawo administracyjne. Pojęcia, instytucje, zasady w teorii i orzecznictwie*, ed. Małgorzata Stahl (Warsaw: Wolters Kluwer, 2019), 321.

administration bodies, public establishments, enterprises, foundations, social organizations and other non-public entities to the extent to which they perform public administration functions. It is debatable whether individuals who perform public administration functions can also be included in the functionally understood public administration system^[18]. In the case of the Act under review, these entities correspond to the regulation of Article 5 of the APSNA.

3 | Accessibility perceived from the perspective of management control

The pool of public entities encompasses entities from the public finance sector listed in Article 9 of the Public Finance Act (PFA)^[19]. In practise, it means that the activities of these entities related to ensuring accessibility to persons with special needs must be part of a broader issue related to implementing the concept of management control provided for in the regulations of the PFA^[20]. This gives an additional research perspective that needs to be up-to-date in the academic dispute.

Management control is a concept implemented in public finance sector entities. It focusses on the legal, effective, economical, and punctual achievement of the objectives and performance of the tasks of these entities. Since the APSNA has introduced new obligations for public entities (including, as we point out, those belonging to the public finance sector pool) to ensure accessibility for persons with special needs, this translates into the setting and implementing related goals and objectives that will lead to the highest possible degree of accessibility provision.

Furthermore, one of the key standards in management control is the observance of ethical values in the activities of the entities obliged to implement the concept^[21]. There should be no doubt that an ethical activity

¹⁸ Ibidem.

¹⁹ Article 9 of the Public Finance Act of 27 August 2009 (consolidated text Journal of Laws of 2022, item 1634, as amended).

²⁰ Articles 68–71 of the Public Finance Act of 27 August 2009 (consolidated text Journal of Laws of 2022, item 1634, as amended).

²¹ Communication no. 23 of the Minister of Finance of 16 December 2009 on standards of management control for the public finance sector (Official Journal of the

(with an additional strong axiological foundation) is orientated towards providing accessibility for persons who require such activity because of various dysfunctions and needs. The accessibility issue must be included in a broader discourse related to counteracting social exclusion and supporting social inclusion through appropriate activities of public entities^[22].

The correct performance of tasks to ensure accessibility requires the structures of those obliged to do this to be adapted to these tasks. Likewise, of the management control standards, the alignment of the organizational structure to the entity's objectives and tasks is strongly emphasized^[23]. This problem can also be seen within the framework of the regulations of the APSNA that form a whole elaborate structure concerning the specification of entities and the competencies assigned to them, which is ultimately expected to translate into the achievement of the objectives set by the legislator. In the structural sense, this procedure should be assessed positively, especially as an explicitly specified body coordinates these activities undertaken by various structures, i.e., the Minister of Funds and Regional Policy. The legislator specifies examples of activities falling within the scope of coordination (Article 9), whereby this is not an exhaustive list, additionally supplemented by the regulations of Article 10 (initiation and implementation of government programmes). The coordination regulation is complemented by Article 12, which enables the Minister to demand reports on the provision of *accessibility* for persons with special needs regarding the activities of individual public entities. Another standard of management control, which should be mentioned when analysing the issue of accessibility for persons with special needs, is external communication, which requires an effective system for exchanging information with external entities which contribute to achieving the objectives and the performance of the tasks^[24]. The regulations of Article 29 (informing a public entity about the lack of architectural

Ministry of Finance of 2009, No. 15, item 84). More: Magdalena Małecka-Łyszczek, „Przestrzeganie wartości etycznych”, [in:] *Kontrola zarządcza w jednostkach samorządu terytorialnego* ed. Bogdan Dolnicki (Warsaw: Wolters Kluwer, 2019), 154–159.

²² With regard to the concept of exclusion: Magdalena Małecka-Łyszczek, Radosław Mędrzycki, *Osoby ubogie, niepełnosprawne i bezdomne w systemie pomocy społecznej* (Warsaw: Wolters Kluwer, 2021), 17–28.

²³ Marek Mączyński, „Struktura organizacyjna”, [in:] *Kontrola zarządcza w jednostkach samorządu terytorialnego* ed. Bogdan Dolnicki (Warsaw: Wolters Kluwer, 2019), 165–174.

²⁴ Magdalena Małecka-Łyszczek, „Komunikacja zewnętrzna”, [in:] *Kontrola zarządcza w jednostkach samorządu terytorialnego* ed. Bogdan Dolnicki (Warsaw: Wolters Kluwer, 2019), 233–246.

or information/communication accessibility), Article 30 (accessibility request) and even Article 32 of the APSNA should refer to this standard because a complaint can also be considered a communication tool.

4 | Accessibility complaint procedure

The above regulations of Article 29 – Article 32 were introduced into the APSNA to enforce the right to access. Chapter IV Complaint Procedure, which has been in effect since September 6, 2021, provides specific mechanisms primarily related to the possibility to file a complaint and stipulates the penalty for lack of accessibility. However, in the first instance, Article 29 allows anyone to inform a public body of its lack of architectural or information/communication accessibility without demonstrating a legal or factual interest. The notification of the public entity is not considered an information obligation, but rather the possibility of indicating a lack of accessibility to draw the public entity's attention to its obligations arising from the APSNA. The justification of the draft Act underlines that this instrument has a general public function, improving information flow and simultaneously being a tool for public control over the implementation of the APSNA. However, it is not part of the complaint process^[25]. The information can apply to a lack of architectural accessibility, information/communication accessibility, or both. Everyone, namely every natural person, regardless of their personal and legal attributes (e.g. a Polish citizen, a foreigner, a person with or without disabilities), has this right. Legal persons and entities without legal personality, e.g. non-governmental organizations, the statutory objectives include addressing the interests of persons with disabilities, can also exercise this right^[26]. It is not limited in time.

Furthermore, having demonstrated a legal interest (e.g. a real need to use the services of the given entity's services), a person with special needs or his/her statutory representative (e.g. concerning minors or incapacitated persons) is entitled to request accessibility of architectural or

²⁵ Justification to the draft Accessibility Act, Form no. 3579, Sejm of the Republic of Poland of the 8th term, PM-10-87-19, 21.

²⁶ Radosław Mędrzycki in: *Ustawa o zapewnianiu dostępności osobom ze szczególnymi potrzebami. Komentarz*, ed. Katarzyna Roszewska (LEX 2021), Article 29.

information / communication (accessibility request). These enable a person with special needs to participate actively in ensuring the quality of public services. However, the possibility of submitting an accessibility request is independent of the obligations imposed by law on public entities to provide accessibility. Therefore, it is only a supplement to the accessibility process and is intended as a kind of enforcement of accessibility when the solutions adopted by the public entity are not universal and do not serve everyone equally. In the longer term, it is intended to encourage public entities to implement accessibility and consider universal design principles when performing public tasks^[27]. In particular, the accessibility request indicates, among other things, the barrier that hinders or prevents accessibility in architectural or information/communication terms, as well as the preferred method of providing accessibility (Article 32, para. 3), allowing the individual needs of the person filing the request to be taken into account.

The APSNA introduces the obligation to provide accessibility without undue delay. Still, no later than within 14 days from the date of submission of the request (Article 31, para. 1). If accessibility cannot be provided to the extent presented in the request within the specified deadline, the public entity must notify the person submitting the request of the reasons for the delay and give a new deadline for providing accessibility of no longer than two months from the date of submission of the request. Let us consider the time needed for accessibility and the required resources.

In exceptional situations dictated, in particular, by legal or technical causes, a public entity can refuse to provide accessibility to the extent or in the manner stated in the request, notifying the person requesting it and giving the reasons for its position (Article 33, para. 3). However, this does not mean a release from the obligation to provide alternative access involving, in particular, the provision of support or technical support to the person with special needs by another person, including through the use of modern technology, or the introduction of such an organization of the public entity which will ensure that the needs of persons with special needs are met to the extent necessary for them (Article 7). It is postulated that the justification should meet the easy-to-read (EtR) language standards, which always includes the communicability requirement with the person who submitted the request^[28].

²⁷ Justification to the draft Accessibility Act, Form no. 3579, Sejm of the Republic of Poland of the 8th term, PM-10-87-19, p. 21.

²⁸ Radosław Mędrzycki in: *Ustawa o zapewnianiu dostępności osobom ze szczególnymi potrzebami. Komentarz*, ed. Katarzyna Roszewska (LEX 2021), Article 31.

Suppose a public entity fails to provide accessibility to a person requesting accessibility according to the principles presented; such a person is entitled to file a complaint about the lack of accessibility (Article 32). The complaint is filed with the president of the State Fund for the Rehabilitation of Disabled Persons (PFRON) within 30 days. A complaint may be filed if an accessibility request is submitted earlier. Complaints cannot be filed if the entitled person has only informed the public entity of the lack of accessibility and the latter has not provided it or has provided it in a manner inconsistent with the expectations of the informant. However, the informant has not submitted an accessibility request^[29].

If accessibility is found to be not provided to the extent requested by the complainant because of a breach of the provisions of the APSNA, the president of the State Fund for the Rehabilitation of the Disabled Persons (PFRON) orders the public entity to provide accessibility by way of an administrative decision specifying the method of providing accessibility to the complainant and the deadline for fulfilling the order, which shall not be shorter than 30 days, and, in particularly complicated cases, within no less than 60 days from the date of service of the decision. Proceedings before the president of PFRON are single-instance proceedings, meaning no appeal may be filed with a higher instance authority against the decision. The provisions of the Administrative Procedures Code (APC) apply to complaint proceedings.

In the event of failure to comply with the order within the specified deadline, the provisions on administrative enforcement proceedings regarding fines for coercion apply accordingly, which means moving to the 1966 Act on Enforcement Proceedings in Administration (EPA) provisions. The enforcement authority concerning the fines for coercion is the head of the tax office with territorial jurisdiction over the seat of the entity to which the order was issued^[30]. Funds obtained from fines are allocated to the account of the Accessibility Fund, which is a special purpose state fund within the meaning of the Public Finance Act of 2009 (PFA). The fund's resources are allocated to carry out support activities tasks to ensure or improve accessibility for persons with special needs, in particular, in public buildings and multi-family housing^[31].

²⁹ Ibidem, Article 32.

³⁰ Article 34 of the APSNA.

³¹ Article 35 of the APSNA.

5 | Conclusions

The Accessibility Act (APSNA) is the first systemic solution that identifies sources of measures to improve the accessibility of public space that is broadly understood, which implements the conclusions of the Supreme Audit Office 2018 audit on the accessibility of public space for older persons and persons with disabilities^[32]. Introduce a broad category of persons with special needs, including not only persons with disabilities but also all persons who various barriers may hinder them from participating in many spheres of social life on an equal basis with others.

A major advantage of the APSNA is the introduction of the possibility of asserting the right to access administratively by filing a complaint about lack of accessibility if an accessibility request from a person with special needs is not granted. An accessibility order may be issued if the complaint is upheld, reinforced by a specific sanction, a fine for coercion. It is a significant reinforcement compared to the obligation to provide necessary reasonable accommodation to an employee with a disability under Article 23a of the Act on vocational and social rehabilitation and employment of persons with disabilities of 1997 (VSRA)^[33], as well as Article 5 of The Equality Framework Directive 2000/78/EC.^[34] According to VSRA (Article 23a, para. 3), the employer's failure to provide reasonable accommodation is considered a breach of the principle of equal treatment in employment within the meaning of the provisions of Article 18(3a) § 2-5 of the Labour Code (LC)^[35], as well as the CRPD (Article 27)^[36]. However, it

³² Justification to the draft Accessibility Act, Form no. 3579, Sejm of the Republic of Poland of the 8th term, PM-10-87-19, p. 4.

³³ The Act on vocational and social rehabilitation and the employment of persons with disabilities of 27 August 1997, consolidated text Journal of Laws of 2023, item 100.

³⁴ Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation, O.J. L 303, 02/12/2000, pp. 0016-0022.

³⁵ More: Urszula Torbus, „Równe traktowanie osób niepełnosprawnych w zatrudnieniu”, [in:] *Prawo a niepełnosprawność. Wybrane aspekty*, ed. Maria Bosak (Warsaw: C.H. Beck, 2015), 59-66.

³⁶ See also: Katarzyna Roszewska, „The implementation of the rights of persons with disabilities to employment on the basis of the convention on the rights of persons with disabilities (CRPD)” *Białostockie Studia Prawnicze*, No. 2 (2019): 91-100. DOI:10.15290/bsp.2019.24.02.04.

requires the enforcement of this obligation of the employer by the entitled person individually before a court^[37]. The adoption of the solution presented in the Accessibility Act (APSNA) arose precisely from the fact that the legislative solutions to date and the practice of their application showed that the provisions of the law (VSRA and PLC) had not been very effective, as they had no real or direct sanctions for non-compliance. This was also a postulate of the community of persons with disabilities, which was consulted on the draft Accessibility Act^[38]. However, since the presented regulations of APSNA have been in force since September 2021, it is still too early to assess their effectiveness in practice^[39].

Finally, it is worth drawing attention to the title of the APSNA itself: ensuring accessibility for persons with special needs. The term „ensuring accessibility” indicates that this is a never-ending process that can never be considered complete. This is a complex process given the number and diversity of persons with special needs. It is simultaneously extremely important in its practical dimension, and therefore, the discussion on accessibility from various research perspectives is extremely valuable, necessary, and constantly relevant.

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³⁷ Cf. judgment of the Supreme Court of 7 December 2017, I PK 334/16, OSNP 2018, no. 9, item 119, judgment of the Voivodship Administrative Court in Gorzów Wlkp. of 9 November 2017, II SA/Go 536/12, Legalis no. 1692315, judgment of the Supreme Court of 12 November 2014, I PK 74/14, OSNP 2016/8/101.

³⁸ Justification to the draft Accessibility Act, Form no. 3579, Sejm of the Republic of Poland of the 8th term, PM-10-87-19, p. 22.

³⁹ Cf. Łukasz Bugowski, Marta Czech, „Zapewnianie dostępności osobom ze szczególnymi potrzebami w urzędach gmin w województwie podlaskim – aspekty finansowe i prawne” *Samorząd Terytorialny*, No. 11 (2022): 60.

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