

## About the Supreme Audit Office

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The Supreme Audit Office, or NIK (previously used English translation of the name of the institution was the Supreme Chamber of Control), is the top independent state audit body whose mission is to safeguard public spending. For over 90 years, NIK has looked into the way the Polish state operates and how it spends public funds.

### Mission and Vision

The mission of the Supreme Audit Office is to foster sound management and effectiveness in public service to the benefit of the Republic of Poland.

The vision of the Supreme Audit Office is a widely-recognised Supreme Audit Institution whose reports will be a long-needed and sought-after source of information for the state authorities and the public.



### Basis for activity

The Supreme Audit Office was established as one of the first institutions in the revived, independent Poland. It is not an accident. Any state that wants to function efficiently, needs a competent audit institution, independent of the executive power, to safeguard public money. In the democratic world such institutions are a standard.

The state audit exercised by NIK is underpinned by clearly defined principles: transparency of intentions, reliability of information, apoliticality of auditors and collegiality in taking key decisions. In that way NIK draws on the world standards in state auditing.

After Poland accessed the European Union, NIK quickly joined works to develop the state auditing standards. Those efforts were recognised soon. In 2008, NIK President was appointed Chair of the European Organisation of Supreme Audit Institutions (EUROSAI). This is a great distinction and at the same time confirmation of the course NIK had taken many years ago - in the service of Poland and all the Polish citizens.

### Organisation of NIK

The NIK is subordinate to the Sejm (lower chamber of the Polish Parliament). It operates on the basis of the collegiality principle, which means that there is a special body, called the Council of NIK (Polish: Kolegium NIK), involved in the process of approval and adoption of the most important documents that are submitted to the Sejm. The Council is composed of the NIK President (Chair of the Council), Vice-Presidents, Director General and fourteen other members.

- [NIK President / Top management](#)
- [The Council of NIK](#)



- [Organisational structure of the NIK](#)

### **Activities**

The Supreme Audit Office submits to the Sejm the analysis of the state budget execution and monetary policy guidelines, the opinion on the vote of approval for the government, pronouncements on results of audits and annual reports on its activity.

- [NIK audits](#)