

International cooperation

2010-01-26 13:01:33

The Polish Supreme Audit Office (NIK) remains active in the international arena. It cooperates with Supreme Audit Institutions (SAIs) of other countries, international organisations gathering SAIs and audit institutions in Europe and around the world. Cooperation with other SAIs allows NIK to expand its knowledge of auditing standards and good practices, as well as to share its experience and achievements with other organisations around the globe.

Over 50 years of NIK's membership in INTOSAI

The International Organisation of Supreme Audit Institutions (INTOSAI) was established in 1953. It gathers 194 full members (and 5 associated members) - Supreme Audit Institutions from all parts of the world, including NIK (since 1959). INTOSAI is an autonomous, independent and non-political organisation.

INTOSAI develops International Standards of Supreme Audit Institutions (ISSAI) and methodology for various audit areas. It provides training programmes and facilitates exchange of information and experience among its members. NIK actively participates in INTOSAI works. NIK representatives are present in numerous INTOSAI structures: subcommittees, working groups, and task forces. NIK is also a member of the INTOSAI Governing Board, as a representative of EUROSAI (one of INTOSAI Regional Working Groups) in the term 2013-2019. Since 2010, NIK has been the Chair of INTOSAI Subcommittee on Internal Control Standards. While in the years 2014-2016, NIK was leading the works of the team tasked with the revision of the INTOSAI Code of Ethics, i.e. ISSAI 30. The revised version of the Code of Ethics was adopted by the INTOSAI Congress in December 2016.

More on INTOSAI: www.intosai.org



NIK's membership in EUROSAI

The European Organisation of Supreme Audit Institutions (EUROSAI) is a regional working group of INTOSAI. At present, EUROSAI gathers 50 members: 49 national Supreme Audit Institutions (SAIs) and the European Court of Auditors (ECA). EUROSAI's objectives are to promote professional co-operation among member SAIs, encourage the exchange of knowledge, experience and best practices related to public audit, to advance the study of public sector audit and to work towards the harmonisation of terminology in the field of public audit.

The highest authority of EUROSAI is the Congress which is composed of all EUROSAI members. It meets once in three years. The latest Congress was held in June 2014 in The Hague.

In the years 2008-2011, NIK held the presidency of EUROSAI. During that time it, among others, led a team responsible for the development of the first Strategic Plan of the organisation for the years 2011-2017. At the moment NIK has a status of a member of EUROSAI Governing Board and is

Vice-President of the board.

Contact Committee

The Contact Committee (CC) is an assembly of the Heads of Supreme Audit Institutions of European Union Member States and the European Court of Auditors (ECA). It is an autonomous, independent and non-political body. The main responsibility of the Contact Committee is to allow for exchange of knowledge and experience in the field of auditing EU funds and other issues related to the European Union. The Contact Committee initiates and coordinates joint activities of the member SAIs in the area of the EU and also provides them with mutual support.

The Presidents of the EU SAIs and ECA meet once a year. The President of NIK was the Acting Chair of the CC in 2006.

European Court of Auditors

The European Court of Auditors (ECA) is one of the five EU institutions, responsible for auditing the EU funds management and the EU budget execution.

NIK cooperates with the ECA in terms of auditing EU funds and spending PHARE funds on cross-border cooperation. NIK auditors assist auditors of the ECA in its audit missions carried out on the territory of Poland. In 2016, the ECA performed 17 missions in Poland.

Bilateral contacts

NIK keeps regular working contacts with almost all Supreme Audit Institutions around Europe, in particular with the Central European SAIs, e.g. from Albania, Belarus, the Czech Republic, Germany, Lithuania, Slovakia, Russian Federation, Ukraine. The Polish Supreme Audit Office also cooperates with the SAIs of Georgia, India, Indonesia and Moldova. These institutions exchange experience, organise training programmes and carry out cooperative audits. NIK is also involved in Twinning projects and TAIEX programmes.

Audit of international organisations

The Supreme Audit Office hold the functions of the external auditor of the European Organisation for Nuclear Research (CERN) for the years 2013-2015 and of the Council of Europe for the years 2014-2018. NIK's representatives are also members of the ATHENA College of Auditors and external auditors of the European University Institute in Florence.