

## International cooperation

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The Supreme Audit Office of Poland (NIK) is actively involved in initiatives of Supreme Audit Institutions (SAIs) both at the international, European, as well as bilateral level. Such cooperation with other SAIs allows NIK to gain and broaden knowledge regarding the applied auditing standards and good practices, as well as to share its experience and achievements with other organisations worldwide.

### Over 50 year-long Membership in INTOSAI

The International Organisation of Supreme Audit Institutions (INTOSAI) was established in 1953. It gathers 195 full members - Supreme Audit Institutions from all parts of the world, including NIK (since 1959), as well as 5 associated members and 1 affiliate member. INTOSAI is an autonomous, independent and non-political organisation. NIK has been a member of the INTOSAI Governing Board since 2013 (first for the term of office 2013-2019, and then re-elected for the term 2019-2025). In the Governing Board, NIK represents EUROSAI.

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, and its representatives are involved in the works of numerous INTOSAI structures: since 2010, NIK has been the Chair of INTOSAI Subcommittee on Internal Control Standards, and NIK experts have participated in the works of the following working groups: on IT Audit (WGITA), on Environmental Audits (WGEA), on Financial Modernisation and Regulatory Reform (WGFMR), on the Fight Against Corruption and Money Laundering (WGFACML) and of the Subcommittee on Peer Reviews. From 2014 to 2016, NIK led the international team tasked with the revision of the INTOSAI Code of Ethics, i.e. ISSAI 130. The revised version of the Code of Ethics was adopted by the INTOSAI Congress in December 2016. Nowadays, NIK is actively involved in the standard-setting activities of INTOSAI, the process being reformed with a view to making INTOSAI a recognised standard setter.

[INTOSAI website](#)



### Membership in EUROSAI

The European Organisation of Supreme Audit Institutions (EUROSAI) is a regional working group of INTOSAI. At present, EUROSAI gathers 51 members: 50 national SAIs and the European Court of Auditors (ECA). NIK is currently Vice-President of the EUROSAI Governing Board, responsible for the coordination of the Organisation's Strategic Goal Two: to help SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

The highest authority of EUROSAI is the Congress, which is composed of all EUROSAI members and meets once in three years.

During the VII EUROSAI Congress in June 2008 in Cracow, NIK took over the EUROSAI Presidency for 2008-2011. The Supreme Audit Office also chaired the team responsible for the development of the Organisation's first Strategic Plan - in 2011-2017.

NIK actively works in the internal groups and teams of EUROSAI, among others the Working Group on Information Technologies (ITWG) - which NIK chaired from 2013 to 2020, Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC), and Task Force on Municipality Audit (TFMA). Since June 2020, NIK has been chairing the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA).

[EUROSAI website](#)

## Contact Committee

The Contact Committee comprises Heads of the Supreme Audit Institutions (SAIs) of EU Member States and of the European Court of Auditors (ECA). Its task is to enhance cooperation among its members in order to improve the external audit and accountability in EU-related issues. It is particularly important since EU Member States implement around 80% of the EU budget under shared management with the European Commission. Apart from the exchange of information and experience on auditing EU funds, the Contact Committee also initiates and coordinates common activities such as coordinated audits or common positions related to new developments in economic and financial governance within the EU.

The Contact Committee meets every year and is supported in its activities by the working bodies and permanent representatives of SAIs (so-called Liaison Officers). The chair of the Contact Committee is the Head of one of SAIs - Contact Committee members, appointed for a period of one year. The President of the Supreme Audit Office of Poland (NIK) was chair and host of the Contact Committee meetings twice (in 2006 and 2019) - both meetings were held in Warsaw.

[Contact Committee website](#)

## European Court of Auditors

The European Court of Auditors (ECA) was established in 1977 and is based in Luxembourg. It examines the legality and regularity of all revenue and expenditure of the EU, and whether the management of EU funds has been sound. The ECA comprises 27 Members, one from each Member State, appointed by the Council for a term of six years.

Pursuant to Article 287 of the Treaty on the functioning of the European Union, the ECA performs audits in the Member States in liaison with the national audit bodies - the cooperation is held in a spirit of trust while maintaining institutional independence. NIK auditors participate in the audits carried out annually by the ECA in Poland in the capacity of observers.

[ECA website](#)

## Bilateral contacts and other involvement

NIK maintains regular working contacts with almost all Supreme Audit Institutions in Europe, in particular with the Central European SAIs, e.g. the SAIs of Albania, Austria, Belarus, Bulgaria, the Czech Republic, Estonia, Germany, Hungary, Latvia, Lithuania, Slovakia, Slovenia, Romania, Ukraine. The Polish Supreme Audit Office also cooperates with the SAIs of China, Croatia, Georgia, India, Indonesia, Moldova, Sweden, Turkey and USA. These institutions exchange experience, organise training programmes and carry out cooperative audits. For many years, NIK has been involved in Twinning projects (e.g. Georgia, Albania, Kosovo, Azerbaijan, Palestine and Jordan) and TAiEX

programmes. Experts from NIK have also participated in the peer reviews of, among others, the Hungarian, Lithuanian, Slovak, Romanian and Indonesian SAIs, and the ECA.

## **Audit of international organisations**

The Supreme Audit Office held the functions of the external auditor of the European Organisation for Nuclear Research (CERN) in 2013-2017 and of the Council of Europe in 2014-2018. Since December 2018, NIK has been the external auditor of the Organisation for Economic Co-operation and Development (OECD). In 2022 the Supreme Audit Office of Poland started the function of the external auditor of Interpol – the International Criminal Police Organisation.

NIK has also its representatives in the College of Auditors of the EU Athena mechanism - currently the European Peace Facility (2021-2024), in the Audit Commission of the European Space Agency (2020-2024), in teams auditing the European Organisation for the Safety of Air Navigation (EUROCONTROL) and in the North Atlantic Treaty Organisation (NATO).