

„Kontrola Państwowa” - a Scientific Magazine

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The bimonthly "Kontrola Państwowa" ("State Auditing") is the only scientific periodical in Poland dedicated to auditing. It has been published by the Supreme Audit Office (NIK) since 1956. Over the first decades of its existence, the magazine was addressed to NIK staff, as well as to various bodies tasked with auditing, control, inspection and supervision. That is why it published mainly articles about the activities undertaken by those bodies and the methods they used to perform their tasks; "Kontrola Państwowa" was also a forum for exchanging experience.

Later "Kontrola Państwowa" gradually evolved from a professional journal, dedicated to audit techniques, into a magazine about auditing, the activities of NIK, touching also upon socio-economic and legal issues, addressed to a wider audience. Not surprisingly, this tendency has progressed since the end of the 1990s, after political transformations took place in Poland. At the time, "Kontrola Państwowa" mainly discussed the issues related to establishing a new audit system, and the editors ensured to have recognised experts as writers. The bimonthly presented the issues related to free market economy, and decentralisation of the state and public finances. In 2001, a motto was added on the title page, being a quote from Tadeusz Dembowski, Minister of Treasury at the time of the Duchy of Warsaw: whoever spends a public penny, should justify this expenditure. The motto was aimed at emphasising the issues that the magazine intended to deal with. It was reflected in the selection of articles, which comprised, apart from those related to auditing, materials about economy and finances. More and more experts from outside NIK have started publishing in the bimonthly, including economists, lawyers and historians. The magazine participated in the most important events in the country, discussed the big reforms undertaken at the time, such as privatisation and Poland's entry to the North Atlantic Treaty Organization and the European Union, and it was the first periodical to discuss the issue of anticorruption.

In 2011, the graphic layout of "Kontrola Państwowa" was changed, as well as the manner of article presentation; it now has a two-column format, with regular graphic elements, and its leading colour on the cover and inside is olive green.

At the beginning of every issue, there is a table of contents with short description of particular articles, which makes navigating much easier for the reader. Every article is preceded by an introduction that presents the most important message and ideas.

The magazine is divided into several permanent sections. The first section - Auditing - which is the core of the given edition, presents the issues related to auditing, especially the activities of NIK, its statutory tasks, mandate and position against other bodies and institutions. It also comprises the results of the audits conducted in various areas and at various entities, and information about the audits that NIK has recently concluded and whose results have been published in the given period.

The section State and Society presents current legal, social and economic problems, as well as those related to Poland's membership in the European Union.

The section International Cooperation comprises information about collaboration of NIK with international organisations, mainly EUROSAI and INTOSAI, and with Supreme Audit Institutions from all over the world.

The section NIK in Brief presents the most important events in NIK's operation.

"Kontrola Państwowa" is also a place for discussions, polemics and interviews.

Originally, the magazine was published in the paper version only.

Index Copernicus Value 2018 – 49,11.