

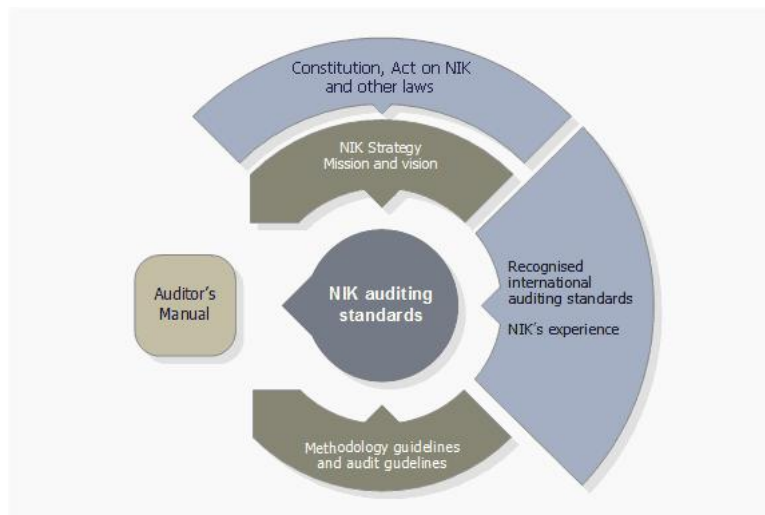
Auditing standards of NIK

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The auditing standards of NIK guarantee professionalism of audits conducted by the Polish Supreme Audit Office. They provide a homogenous platform to plan and conduct audits and then evaluate their results. The standards reflect NIK's achievements to date, including recognised solutions in the area of audit methodology.

The auditing standards comprise 17 thematic groups covering the most important stages and procedures related to NIK audit activities. They have been developed on the basis of the Polish law, the INTOSAI Auditing Standards, the European Implementing Guidelines for the INTOSAI Auditing Standards, the Standards of the International Federation of Accountants (IFAC) and the long experience of NIK.

Based on NIK auditing standards, methodology guidelines have been set providing detailed instructions on how to conduct an audit.



The place of NIK auditing standards in the hierarchy of documents related to audit activity

Website on International Standards of Supreme Audit Institutions (ISSAI): www.issai.org