

Compiled text of the Supreme Audit Office Act, with amendments introduced by the Act of 22 January 2010 amending the Supreme Audit Office Act (Dz. U. No. 227, item 1482). The amending Act has been promulgated on 1 December 2010. This working text has been developed by the Department of Legal Affairs of the NIK. All the changes introduced by the amended Act are in bold.

**SUPREME AUDIT OFFICE ACT
of 23 December 1994**

[working translation]

**Chapter 1
Tasks and Scope of Activity**

Article 1.

1. The Supreme Audit Office shall be the principal authority of government auditing.
2. The Supreme Audit Office shall be subordinate to the Sejm.
3. The Supreme Audit Office shall act in accordance with the principle of collegiate responsibility.

Article 2.

1. The Supreme Audit Office shall audit the activity of government authorities, the National Bank of Poland, state legal persons and other state organisational units.
2. The Supreme Audit Office may audit the activity of local self-government authorities, local self-government legal persons and other local self-government organisational units.
3. The Supreme Audit Office may also audit the activity of other organisational units and business entities (entrepreneurs), to the extent in which they use public or municipal property or resources, or discharge financial obligations towards the State, in particular if they:
 - 1) perform tasks ordered or assigned by the State or local self-governments,
 - 2) perform public procurement for the benefit of the State or local self-governments,
 - 3) organise or carry out intervention or public works,
 - 4) act with the involvement of the State or local self-government, use state or local self-government property, including resources granted upon international agreements,
 - 5) benefit from individual support, surety or guarantee granted by the government, local self-government, or the entities referred to in the Act on Sureties and Guarantees Granted by the State Treasury and Some Legal Persons dated 8 May 1997 (Dz. U. 2003 No. 174, item 1689, as amended¹⁾);
 - 5a) grant or benefit from state aid subject to monitoring under separate regulations,
 - 6) execute tasks in the area of public health insurance,

¹⁾ Amendments to the consolidated text of the said Act are promulgated in Dz. U. 2004 No. 123, item 1291, No. 145, item 1537 and No. 281, item 2785, and 2005 No. 78, item 684 and No. 183, item 1538.

7) discharge the obligations subject to the provisions of the Tax Statute Act dated 29 August 1997 (Dz. U. 2005 No. 8, item 60, as amended²⁾), discharge other payments due to the State Budget, self-financing public enterprises, state appropriation funds and other cash benefits towards the State, resulting from civil-law relationships.

4. repealed.

5. The Supreme Audit Office may audit, for legality and economy, the activities of organisational units and business entities performing the tasks involving the functioning of fund guarantee systems and the provision of assistance to the entities covered by the guarantee system, referred to in the regulations on the Bank Guarantee Fund, to the extent in which they use public or municipal property or resources, or discharge financial obligations towards the State.

Article 2a.

Any reference in this Act to:

- 1) local self-government means gmina (commune), powiat (second level of local government administration), local self-government of a voivodship or other local self-government legal persons and local self-government organisational units.**
- 2) competent auditing unit means the auditing organisational unit of the Supreme Audit Office that conducts auditing procedures at the auditee;**
- 3) head of the auditee means the person who, under the regulations defining the internal constitution of the auditee is responsible for the auditee's activities and authorised to represent the same, as well as:**
 - a) person acting as head of the auditee or their authorised deputy,**
 - b) authorised secretary or undersecretary of state, deputy head of a central-government institution or director-general – in the scope of the tasks assigned to them and covered by the audit, where the auditee is a supreme or central authority of government administration,**
 - c) government officer appointed under other regulations – in the scope of the tasks assigned to them,**
 - d) the person managing the work of a body composed of more than one person.**

Article 3.

In auditing the entities defined in Article 2, the Supreme Audit Office shall, in particular, examine the state budget execution and implementation of statutes and other legal regulations with respect to financial, economic, organisational and administrative activities of the said entities, **including their internal-audit tasks.**

²⁾ Amendments to the consolidated text of the said Act are promulgated in Dz. U. 2005 No. 85, item 727, No. 86, item 732 and No. 143, item 1199, z 2006 r. No. 66, item 470, No. 104, item 708, No. 143, item 1031, No. 217, item 1590 and No. 225, item 1635 and 2007 No. 112, item 769, No. 120, item 818 and No. 192, item 1378.

Article 4.

1. **The Supreme Audit Office shall audit the execution of the budget, implementation of the internal-audit tasks, financial and property management of the Chancellery of the President of the Republic of Poland, the Chancellery of the Sejm, the Chancellery of the Senate, the Supreme Court, the Supreme Administrative Court, the National Council of the Judiciary, the Constitutional Tribunal, the Commissioner for Civil Rights Protection, the Children's Commissioner, the National Broadcasting Council, the Inspector General for the Protection of Personal Data, the Institute of National Remembrance – the Commission for the Prosecution of Crimes against the Polish Nation, the National Electoral Office, and the National Labour Inspectorate.**
2. By order of the Sejm, the Supreme Audit Office shall audit the activity of the Chancellery of the President of the Republic of Poland, the Chancellery of the Sejm, the Chancellery of the Senate, the National Broadcasting Council, **the Children's Commissioner**, the Inspector General for the Protection of Personal Data, the Institute of National Remembrance – the Commission for the Prosecution of Crimes against the Polish Nation and the National Labour Inspectorate in the same way as for authorities and entities set forth in Article 2 (1).
3. The Supreme Audit Office shall also audit, upon request of the President of the Republic of Poland, the activity of the Chancellery of the President of the Republic of Poland in the same way the activity of the authorities and entities defined in Article 2 (1), and shall audit the activity of the Chancellery of the Senate upon motion of the Senate.

Article 5.

1. The Supreme Audit Office shall perform audits with regard to legality, sound management, expediency and integrity, subject to paragraphs 2 and 3.
2. Audits of the activities of local self-governments shall be performed with regard to legality, sound management and integrity.
3. Audits of the activities of the organisational units and entrepreneurs set forth in Article 2 (3) shall be performed with regard to legality and sound management.

Article 6.

1. The Supreme Audit Office shall conduct audits ordered by the Sejm or its bodies, upon request of the President of the Republic of Poland, the Prime Minister, or on its own initiative.
2. **The Supreme Audit Office shall perform its tasks in accordance with periodic work plans submitted to the Sejm. The Supreme Audit Office may also conduct ad hoc audits.**

Article 7.

1. The Supreme Audit Office shall submit to the Sejm:
 - 1) analysis of the execution of the state budget and monetary policy guidelines,
 - 2) opinion on the vote of approval for the Council of Ministers,
 - 3) communications on the results of audits ordered by the Sejm or its bodies,
 - 4) communications on the results of audits performed upon request of the President of the Republic of Poland, the Prime Minister, and of other major audits,

- 5) recommendations on particular problems to be considered by the Sejm in relation to the activity of authorities performing public tasks,
- 6) statements containing charges resulting from audits concerning activities of the Members of the Council of Ministers, the Heads of central government authorities, the President of the National Bank of Poland and the Heads of the entities defined in Article 4 (1),
- 6a) follow-up analysis of how audit conclusions concerning the making or application of law have been used.**
- 7) repealed.**

- 1a. The Supreme Audit Office shall submit its annual activity report to the Sejm.**
2. The procedure for the Supreme Audit Office to execute its duties towards the Sejm and its bodies shall be governed by the Standing Orders of the Sejm.

Article 7a.

- 1. An external audit shall be conducted at least once in 3 years to verify how the Supreme Audit Office has executed its budget and financial management. The external audit shall cover the period immediately following the period covered by the previous audit.**
- 2. External audit shall mean the body of activities aimed at expressing an opinion comprising:**
 - 1) the assessment of regularity and fairness of the annual budget execution report of the Supreme Audit Office;**
 - 2) the assessment of compliance of the actual condition with the required condition concerning the processes of collecting and raising public funds, spending public funds, awarding public contracts, and returning public funds;**
 - 3) the assessment of sound management, expediency and integrity of public spending and public contracts, as well as the assessment of how resources have been used;**
 - 4) the assessment of financial management and application of procedures concerning the processes listed in paragraph 2 above.**

Article 7b.

- 1. The Marshal of the Sejm shall entrust the external audit to an entity selected in accordance with public-procurement regulations.**
- 2. The external audit shall be conducted by an entity independent from the Supreme Audit Office, with appropriate auditing qualifications and skills. Audit may be conducted by the following persons:**
 - 1) individuals who meet the requirements for internal auditors specified in regulations on public finance,**
 - 2) legal persons and organisational units without legal personality that employ for the audit the individuals specified in paragraph 1.**
- 3. The costs of the external audit are paid from the State Budget, from the portion assigned to the Chancellery of the Sejm.**

Article 7c.

1. The external auditor may access the documents related to the audit conducted, including those stored on electronic media, and to prepare copies, excerpts, extracts, juxtapositions or print-outs thereof.
2. At the request of the external auditor, the Supreme Audit Office's staff members referred to in Article 66 shall provide information and explanations, and certify copies of original documents and excerpts, extracts, juxtapositions and printouts thereof.
3. Verbal information and explanations shall be recorded in a report signed by the external auditor and the person who has provided them.

Article 7d.

1. Upon audit completion, the external auditor shall prepare written report stating unequivocally, fairly and concisely the findings and conclusions of the audit. The report shall express the statement referred to in Article 7a (2).
2. The external auditor shall deliver the report referred to in paragraph 1 to the President of the Supreme Audit Office within 14 days of the audit completion date.
3. Within 14 days from the delivery of the report, the President of the Supreme Audit Office may express their statement thereon.
4. The external auditor shall deliver to the Marshal of the Sejm the report accompanied by the statement referred to in paragraph 3.

Article 8.

1. The Supreme Audit Office shall submit to the President of the Republic of Poland communications on the results of audits conducted upon request of the President and on the results of audits conducted upon order of the Sejm, its bodies, or upon request of the Prime Minister, as well as communications on the results of other major audits.
2. The Supreme Audit Office shall submit to the Prime Minister the communications on the results of audits performed upon request of the Prime Minister, and communications on the results of audits submitted to the Sejm and to the President of the Republic of Poland.

Article 9.

The Supreme Audit Office may provide:

- 1) competent Voivodes [regional governors] with communications on the results of major audits concerning the activities of locally-based authorities of central-government administration,
- 2) **competent Voivodes and local self-government authorities with communications on the results of major audits concerning the activities of local self-governments.**

Article 10.

Subject to regulations on statutorily protected secrets, the President of the Supreme Audit Office shall provide to the public the documents referred to in Articles 7 (1) and (1a), Article 8 and Article 9, as well as post-audit statements.

Article 11.

The President of the Supreme Audit Office may request the Constitutional Tribunal to:

- 1) verify the compliance of statutes and international agreements with the Constitution,
- 2) verify the compliance of statutes with ratified international agreements whose ratification requires a prior consent expressed in a statute,
- 3) verify the compliance of legal regulations issued by central government authorities with the Constitution, ratified international agreements, and statutes,
- 4) verify the compliance of objectives or activities of political parties with the Constitution,
- 5) settle competence disputes between constitutional central authorities of the State.

Article 11a.

- 1. The President of the Supreme Audit Office may move to the Marshal of the Sejm to request the Prime Minister to provide a statement on audit conclusions concerning the making and application of law.**
- 2. The Prime Minister shall submit the statement referred to in paragraph 1, together with substantiation, to the Marshal of the Sejm, within 60 days of the request.**
- 3. If the statement referred to in paragraph 1 provides the need to amend generally applicable legal regulations, it shall define the timeframe for the initiation of legislative work for these amendments and the authority responsible for developing proposals for appropriate regulations.**

Article 12.

Audit, control and inspection entities operating within government administration and within local self-governments shall cooperate with the Supreme Audit Office and shall be required to:

- 1) provide the Supreme Audit Office, at its request, with the results of the audits conducted by these entities,
- 2) conduct certain joint audits under the management of the Supreme Audit Office,
- 3) conduct ad hoc audits upon order of the Supreme Audit Office.

Article 12a.

- 1. The Supreme Audit Office may conduct joint audits with Supreme Audit Institutions of the European Communities as well as with Supreme Audit Institutions of other countries.**
- 2. The rules for and the scope of the audits referred to in paragraph 1 shall be defined in agreements between the Supreme Audit Office and the institutions referred to in paragraph 1.**

Chapter 2

Internal Organisation of the Supreme Audit Office

Article 13.

The President of the Supreme Audit Office shall be in charge of the Supreme Audit Office and shall be accountable for its activity to the Sejm.

Article 14.

1. Upon request of the Marshal of the Sejm or of a group of at least 35 Members of the Sejm, the President of the Supreme Audit Office shall be appointed by the Sejm by absolute majority of votes, with the consent of the Senate.
2. The Senate shall adopt a resolution on the appointment of the President of the Supreme Audit Office within one month from the receipt of the resolution of the Sejm. Should no resolution be adopted within the said period, it shall mean that the Senate has expressed its consent.
3. Should the Senate refuse to approve the nomination of the President of the Supreme Audit Office, the Sejm shall nominate another person to the office; the provisions of paragraphs 1 and 2 shall apply accordingly.

Article 15.

Prior to assuming their responsibilities, the President of the Supreme Audit Office shall take the following oath before the Sejm: "Assuming the office of the President of the Supreme Audit Office, I do solemnly swear to be faithful to the provisions of the Constitution of the Republic of Poland, and to perform the duties entrusted to me impartially and with utmost care." The oath may be followed by the words: "So help me, God."

Article 16.

1. The term of office of the President of the Supreme Audit Office shall be 6 years, starting from the date of the oath-taking. Upon expiry of their term of office, the President of the Supreme Audit Office shall perform their duties until a new President of the Supreme Audit Office assumes the office.
2. The same person may be appointed the President of the Supreme Audit Office for no more than 2 terms of office.
3. The term of office of the President of the Supreme Audit Office shall expire upon their death, a ruling of the Tribunal of State depriving them of office, or their dismissal.

Article 17.

1. The Sejm shall dismiss the President of the Supreme Audit Office if:
 - 1) they have resigned from office,
 - 2) the Sejm considers the President to be permanently incapable of performing their duties due to illness,
 - 3) the President has been convicted for a crime by a legally valid court judgement,
 - 3a) they have submitted an untrue vetting statement, as stated by a legally valid court judgement,

- 4) the Tribunal of State has ruled that the President should be removed from executive offices or functions involving special responsibilities in state authorities.
2. The provisions of Article 14 shall be applicable accordingly to the dismissal of the President of the Supreme Audit Office.

Article 18.

The President of the Supreme Audit Office shall not be held criminally liable or deprived of liberty without prior consent of the Sejm. The President of the Supreme Audit Office may be neither detained nor arrested, except when apprehended in the act of committing a crime and where their detention is necessary for securing the proper course of proceedings. The Marshal of the Sejm shall be notified forthwith of such detention and may order an immediate release of the person detained.

Article 19.

The President of the Supreme Audit Office may not be a member of a political party, or hold another position, except for a professorship in a higher education institution; the President may not be involved in any professional or public activity which cannot not be reconciled with the dignity of the position of the President of the Supreme Audit Office.

Article 20.

1. The President of the Supreme Audit Office shall participate in the sessions of the Sejm.
2. repealed.

Article 21.

1. **The Supreme Audit Office shall have 3 Vice-Presidents to be appointed and dismissed by the Marshal of the Sejm upon request of the President of the Supreme Audit Office.**
2. The President of the Supreme Audit Office shall appoint and dismiss the Director General of the Supreme Audit Office upon consent of the Marshal of the Sejm.
3. Should it be necessary, the President of the Supreme Audit Office shall be represented by the Vice-President appointed by the President of the Supreme Audit Office.
4. The provisions of Article 19 shall apply to the Vice-Presidents and the Director General of the Supreme Audit Office.
5. **The position of a Vice-President or Director General of the Supreme Audit Office may not be combined with the office of a Member of Parliament, a Senator, a Member of the European Parliament, or a local councillor (radny).**

Article 22.

1. The Council of the Supreme Audit Office shall consist of the President of the Supreme Audit Office acting as the Chairperson, Vice-Presidents and Director-General of the Supreme Audit Office, and 14 Members of the Council.
2. **Upon request of the President of the Supreme Audit Office, the Marshal of the Sejm shall appoint the Members of the Council who shall be:**
 - 1) 7 scholars in law or economics,

- 2) **7 Directors of auditing organisational units of the Supreme Audit Office or Advisors to the President of the Supreme Audit Office, from among whom the President of the Supreme Audit Office shall appoint the Secretary of the Council.**
3. The Members of the Council of the Supreme Audit Office shall be independent with respect to the performance of their functions and shall have the right to submit their dissenting opinions, to be recorded in the minutes.
4. **The term of office of a member** of the Council of the Supreme Audit Office shall be 3 years from the date of appointment, subject to paragraphs 5 and 6.
5. The term of office of a Member of the Council of the Supreme Audit Office shall expire upon their death or dismissal.
6. Upon request of the President of the Supreme Audit Office, the Marshal of the Sejm shall dismiss a Member of the Council of the Supreme Audit Office if they:
 - 1) have resigned from the function,
 - 2) have ceased to occupy the office defined in paragraph 2 (2),
 - 3) have failed to take part in sessions of the Council of the Supreme Audit Office for more than a year,
 - 4) has been found guilty of a deliberate crime by a legally valid court sentence.
7. **Paragraph 2 shall be applicable accordingly to the expiration or termination of the term of office of a Member of the Council of the Supreme Audit Office.**

Article 23.

1. The Council of the Supreme Audit Office shall validate:
 - 1) the analysis of the state budget execution and monetary policy guidelines,
 - 2) the activity report of the Supreme Audit Office for the previous year.
2. The Council of the Supreme Audit Office shall adopt by resolution:
 - 1) opinion on the vote of approval for the Council of Ministers,
 - 2) requests on particular problems to be considered by the Sejm in relation to the activities of the authorities performing public tasks,
 - 3) statements with charges arising from audit results on the activity of the Members of the Council of Ministers, the Heads of central government offices, the President of the National Bank of Poland and the Heads of the units specified in Article 4 (1),
 - 4) the draft Charter of the Supreme Audit Office,
 - 5) the draft budget of the Supreme Audit Office,
 - 6) **the annual work plan of the Supreme Audit Office.**
3. The Council of the Supreme Audit Office shall give its opinion on:
 - 1) audit programmes presented by the President of the Supreme Audit Office and communications on the results of major audits,
 - 2) other issues presented by the President of the Supreme Audit Office or by at least one third of the Members of the Council.
4. **The Council of the Supreme Audit Office shall also examine objections to post-audit statements referred to in Article 54(3).**

Article 24.

1. Sessions of the Council of the Supreme Audit Office shall be chaired by the President of the Supreme Audit Office or a Vice-President appointed by them.
2. **The Council of the Supreme Audit Office shall adopt its resolutions by majority secret ballot in the presence of at least a half of the Council membership.**
3. **repealed.**
4. The President of the Supreme Audit Office may invite non-members of the Council to attend sessions of the Council of the Supreme Audit Office.
5. **At the session of the Council of the Supreme Audit Office, the head of an auditee may make statements and provide explanations concerning the objections submitted.**

Article 24a.

1. **Members of the Council who are not members of the Supreme Audit Office's staff shall be entitled to remuneration specified by the President of the Supreme Audit Office by ordinance. The remuneration may not be higher than one-and-a-half times the minimum pay for work specified under regulations on the minimum pay for work.**
2. **The expenses referred to in paragraph 1 shall be paid from the budget of the Supreme Audit Office.**

Article 25.

1. **The organisational structure of the Supreme Audit Office shall consist of departments, regional branches and offices.**
 - 1a. **Departments and regional branches shall be auditing organisational units of the Supreme Audit Office. Auditing organisational units perform tasks related to audit proceedings or support audit activities.**
 - 1b. **Offices carry out tasks pertaining to the organisation and support of the Supreme Audit Office's operations.**
2. **The internal organisation of the Supreme Audit Office, including the location of regional branches, their areas of operation, and the rules for the President of the Supreme Audit Office to grant authorisations to deal with issues and make decisions on the President's behalf shall be specified by the Charter of the Supreme Audit Office granted by way of regulation by the Marshal of the Sejm following consultation with the relevant Sejm committee.**
3. In the Statute, the Marshal of the Sejm may authorise the President of the Supreme Audit Office to determine, by way of regulation, the detailed internal structure of the organisational units of the Supreme Audit Office and their competence, as well as to introduce changes in this regard.

Article 26.

1. Draft budget of the Supreme Audit Office, as adopted by the Council of the Supreme Audit Office, shall be included in the State budget bill by the **minister competent for the State budget.**

2. With respect to the implementation of the budget of the Supreme Audit Office, the President of the Supreme Audit Office shall have the powers of the **minister competent for the State budget**.
3. The execution of the budget of the Supreme Audit Office shall be monitored by the Sejm. **Procedures for the conduct of audits shall be laid down by the Sejm's Standing Orders.**

Chapter 3 Auditing Proceedings

Article 27.

Audit proceedings shall be conducted under the provisions set forth herein.

Article 28.

1. Audit proceedings shall aim to establish the facts concerning the activity of auditees, to provide reliable documentation on these facts, and to assess if the audited activity meets the criteria defined in Article 5.
2. **Audit preparations shall include, in particular, the development of an audit programme or audit topics, which shall take into account:**
 - 1) the results of previous audits;
 - 2) the results of analytical inquiry into specific issues, complaints and requests;
 - 3) scientific and expert opinions;
 - 4) information and data from the entities referred to in Articles 2 and 4, and from other entities.

Article 28a.

1. **An audit included in the annual work plan of the Supreme Audit Office shall be conducted in accordance with the audit programme approved by the President or a Vice-President of the Supreme Audit Office.**
2. **Ad-hoc audits shall be conducted with the consent of the President or a Vice-President of the Supreme Audit Office according to the topics approved by the director of the relevant auditing unit. If an audit is conducted by several auditing units, the audit topic shall be approved by the director of the auditing unit coordinating the audit.**
3. **Auditing programme and audit topic are documents protected by professional auditing secrecy, made available to the staff of the Supreme Audit Office in connection with the performance of professional tasks. In justified cases, auditing programme or audit topic may be made available to other persons with the consent of the President of the Supreme Audit Office.**

Article 29.

1. **In order to achieve the objective defined in Article 28:**
 - 1) **at the request of the Supreme Audit Office, Heads of the entities referred to in Articles 2 and 4 shall forthwith submit any documents and materials, including on**

- electronic media, indispensable to preparing and conducting the audit, and allow access to data bases, subject to regulations on statutorily protected secrets,
- 2) authorised representatives of the Supreme Audit Office shall be entitled to:
 - a. freely access the premises of auditees,
 - b. examine any documents related to the activity of auditees, collect and secure documents and other evidence, subject to regulations on statutorily protected secrets,
 - c. conduct physical examination of the premises, items of property and examine how certain operations proceed,
 - d. call witnesses to testify,
 - e. request explanations from the persons who have worked for the auditees under an employment or other contract,
 - f. request information or documents from entities other than those audited, as well as explanations from the employees thereof, in connection with an audit being prepared or conducted,
 - g. use the work of auditor's experts and specialists,
 - h. convene meetings in connection with the audit being conducted,
 - i) process personal data, including the data referred to in Article 27 (1) of the Personal Data Protection Act of 29 August 1997 (Dz. U. 2002 No. 101, item 926, as amended ¹⁾), if necessary for the conduct of the audit.
 2. Access of the Supreme Audit Office to documents and materials necessary to establish the facts of the audited activity that contain information covered by statutorily protected secrets may be excluded or limited only under other statutes.

Article 30.

1. Audits shall be conducted by members of staff of the Supreme Audit Office, as specified in Article 66a, hereinafter referred to as the “auditors”. Audits may also be conducted by: The President of the Supreme Audit Office, Vice-Presidents, and the Director-General of the Supreme Audit Office.
2. The President of the Supreme Audit Office, Vice-Presidents, the Director-General and the Auditors specified in Articles 66a (1) to (4) shall conduct an audit under official identity card, and the auditors specified in Articles 66a (5) to (9) shall conduct an audit under official identity card and authorisation to conduct the audit, subject to paragraph 5.
3. Authorisations to conduct an audit shall be issued by: The President of the Supreme Audit Office, Vice-Presidents and directors and vice-directors of auditing organisational units of the Supreme Audit Office.
4. The authorisation to conduct an audit shall, in particular, specify:
 - 1) forename and surname of the auditor and the auditing organisational unit of the Supreme Audit Office,
 - 2) legal basis for the audit;

¹⁾ Amendments to the consolidated text of the said Act have been promulgated in Dz.U. 2002 No. 153, item 1271, 2004 No. 25, item 219 and No. 33, item 285, 2006 No. 104, items 708 and 711, and 2007 No. 165, item 1170 and No. 176, item 1238.

- 3) reference number and title of the audit;
- 4) audited subject-matter and period;
- 5) name and address of the auditee.

5. **Audits of matters or documents containing information classified as “top secret” (*ściśle tajne*) shall be conducted under an official identity card and a separate authorisation issued by the President of the Supreme Audit Office.**
6. **The President of the Supreme Audit Office shall lay down, by way of regulation, the specimen of the official identity card. The regulation shall be published in the Official Journal of the Republic of Poland *Monitor Polski*.**

Article 31.

1. An auditor shall be excluded from audit proceedings, upon request or ex officio, if the results of the audit might impact on the auditor’s rights or duties, the rights or duties of their spouse or cohabitee, persons related to them by blood or marriage within the second degree of consanguinity, or persons related to the auditor by way of adoption, custody or guardianship. The grounds for the exclusion of the auditor shall continue to exist even after cessation of the marriage, adoption, custody or guardianship relationship.
2. If there are justified doubts as to the auditor’s impartiality, they may be excluded at any time from audit proceedings, upon request or ex officio.
3. **The auditor or the Head of the auditee shall forthwith notify the Director of the relevant auditing unit at which the auditor performs their duties of the grounds for such exclusion.**
4. **The decision to exclude the auditor shall be made by the Director of the relevant auditing unit. Any complaint to the exclusion decision shall be ineffective.**
5. **The President of the Supreme Audit Office may, upon request or ex officio, exclude the competent auditing unit from audit proceedings, if the audit results might impact the rights and duties of the Director or Deputy Director of that unit or the persons related to them, as defined in paragraph 1; in the event of such exclusion, the President of the Supreme Audit Office shall assign the audit proceedings to another auditing unit and notify the Council of the Supreme Audit Office thereof.**
6. Pending the decision referred to in paragraphs 4 and 5, the auditor shall only undertake actions of utmost urgency.

Article 32.

1. Audit proceedings shall be conducted at the auditee's premises, in places and at times of the auditee's operations, and, should it be beneficial to the audit, also during holidays and outside of working hours.
2. Should it be necessary, audit proceedings or particular audit activities shall be conducted at the premises of the organisational unit of the Supreme Audit Office.

Article 33.

1. The auditor shall be entitled to move freely at the premises of the auditee and shall be exempt from the obligation of possessing a pass and from body search even when it is stipulated by internal regulations of the auditee.

2. The Head of the auditee shall provide the auditor with any conditions and means indispensable to conduct the audit efficiently, in particular, make available, without undue delay, the requested documents and materials, auditee employees' explanations, technical equipment and means of transportation together with operators, and, as far as possible, with separate rooms furnished with appropriate equipment.

Article 34.

1. **The auditee shall have the right to be reimbursed for the costs of payments to auditee's employees involved in the auditing proceedings carried out during holidays and outside of working hours and the costs related to the use by auditor of technical devices and means of transportation of the auditee.**
2. **The costs referred to in paragraph 1 shall be paid from the budget of the Supreme Audit Office.**
3. **The head of the auditee shall apply to the director of the competent auditing unit, within 14 days of the date of receipt of the post-audit statement, under pain of forfeiting the claim, a substantiated request to pay the costs referred to in paragraph 1.**

Article 35.

1. The auditor shall establish facts based on evidence gathered during audit proceedings.
2. The evidence shall include, but not be limited to: documents, secured objects, results of physical examination, witness testimony, opinions of auditor's experts, and written explanations and statements.

Article 35a.

1. **The auditor shall document the audit findings in audit files.**
2. **Audit files shall include, in particular, the authorisation to conduct the audit, protocols of proceedings of evidence, memoranda, and other documents and evidence, as well as the post-audit statement, objections and documents related to their examination.**
3. **The head of the auditee or a person authorised by them shall have the right to access the audit files and prepare copies thereof, subject to regulations on statutorily protected secrets.**
4. **With the consent of the President of the Supreme Audit Office, audit files or individual documents comprising them may be also made available to other persons, subject to regulations on statutorily protected secrets.**

Article 35b.

1. **The auditor shall prepare protocol of proceedings of evidence in cases specifically provided for by this Act. In other cases the auditor may prepare either a memorandum or a printout to confirm the conveyance of information in electronic form.**
2. **The protocol shall include:**
 - 1) **designation of the proceedings, its time and place, and persons involved therein,**

- 2) **description of the course of the proceedings, together with statements and conclusions made by the persons involved therein;**
- 3) **description of other significant circumstances concerning the course of the proceedings.**
3. **The protocol and all its pages shall be signed by all persons involved in the proceedings of evidence. Prior to signing the protocol, the audits shall provide it for reading to the persons involved in the proceedings of evidence, or read it out, and make a note of such fact.**
4. **Prior to signing the protocol, the persons involved in the proceedings of evidence may request that the content of the protocol be rectified and/or that information concerning their rights or interests be included therein.**
5. **Any deletions or additions in the protocol shall require the insertion of explanatory notes to be signed by the persons involved in the proceedings.**
6. **Any case of inability or refusal to sign the protocol shall be mentioned, and the reasons for the lack of signature shall be provided.**
7. **Should the testimony, explanations or statements be made to the protocol by a person who cannot communicate in the Polish language, a translator shall be called to participate in the proceedings of evidence to translate the content of the testimony, explanations or statement into the Polish language, and shall sign the protocol. Articles 49(4) to (6) and 50(2) concerning experts shall be applicable to the translator accordingly.**

Article 35c.

1. **Obvious typing or computation errors in the documents made by the auditing organisational unit of the Supreme Audit Office may be rectified at any time.**
2. **The rectification shall be made by the auditor or the director of the auditing organisational unit of the Supreme Audit Office, by including in the document a signed note with the content and date of the rectification.**
3. **The content of document rectification shall be notified to the entities which have previously received the document.**

Article 36.

1. **An auditor shall appropriately secure the evidence gathered in audit proceedings, as needed, by:**
 - 1) **entrusting it to the custody of the Head or another employee of the auditee against receipt,**
 - 2) **keeping it at the premises of the auditee in a separate, locked and sealed room,**
 - 3) **taking it out of the auditee against receipt.**
2. **The decision to release the evidence from security shall be made by the auditor. A complaint may be filed against a refusal to release materials from security.**
3. **Any evidence materials released from security shall be returned against receipt.**

Article 37.

1. **The auditor may prepare, and, where necessary, request the head of the auditee to prepare by the time set out by the auditor, copies and/or excerpts of documents necessary for the audit, as well as juxtapositions and computations based on documents or electronic data bases.**
2. **The compatibility of copies and extracts as well as juxtapositions and computations with original documents or data from electronic data bases shall be certified by the head of the organisational unit which holds the documents or a person authorised to do so.**
3. **Copies and extracts as well as juxtapositions and computations based on the documents secured under Article 36 may be made only with the consent and in the presence of the auditor, who shall certify their compatibility with the original content, and release them against receipt.**

Article 38.

1. The auditor shall collect an object in the presence of the Head of the organisational unit where the object is kept or, should the Head be absent, in the presence of an employee assigned by the Head of the auditee. The collected object shall be provided by the participants of the collection with permanent features or marks so that to make it impossible to replace it with another object.
2. **A protocol of the collection of objects shall be prepared.**

Article 39.

1. Should it be necessary to determine the actual condition of buildings or other items of property, or the course of certain actions, the auditor may conduct physical examination.
2. Physical examination shall be conducted in the presence of the Head of the organisational unit responsible for the object or actions examined or, should the Head be absent, in the presence of an employee assigned by the Head of the auditee.
- 2a. **In connection with the audit and to the extent necessary to establish the facts, the auditor may conduct physical examination of facilities and/or other property items which are not owned by the auditee or are located outside the auditee's premises; paragraph 2 shall apply accordingly.**
3. **A protocol shall be prepared describing the course and result of physical examination.**
4. **In addition, the course and result of physical examination may be recorded with the use of video or sound recording devices; the medium with the video or sound recording shall be appended to the protocol.**

Article 40.

1. **The auditor may request the persons who have performed work at the auditee under an employment or other contract to provide them, within the time limit set by the auditor, with verbal or written explanations on matters related to the audit subject-matter.**
2. The provision of explanations may be refused only in the event that the explanations concern:

- 1) **information covered by statutorily protected secrets other than official secrets, to which the Supreme Audit Office has been denied access, or the enabling conditions to provide information to which the Supreme Audit Office has restricted access have not been met.**
- 2) facts and circumstances the disclosure whereof might expose the person requested to give explanations, their spouse or cohabitee, persons related to them by blood or marriage within the second degree of consanguinity, or persons related to them by way of adoption, custody or guardianship to criminal or financial liability.
3. The right of refusal to provide explanations in the cases set forth in paragraph 2 (2) shall be valid even after the cessation of the marriage or adoption relationship.
4. The person providing explanations may refuse to answer questions, if the circumstances defined in paragraph 2 obtain.
5. **A condition to accept written explanations is to specify the person providing explanations, the position they occupy at the auditee, and their signature.**
6. **A protocol of the acceptance of verbal explanations shall be prepared.**
7. **If the auditor seeks, in connection with the audit being conducted, information from non-auditees or accepts documents or explanations from the employees of these entities, the information or explanations shall be recorded in writing and signed by the person who has provided them. Paragraphs 1 to 6 shall apply accordingly.**

Article 41.

1. Everyone may furnish an auditor with a verbal or written statement concerning the audit subject-matter. **A written statement shall be valid when the person providing explanations is specified and their signature provided.**
2. The auditor may not refuse to receive a statement if it is connected with the audit subject-matter.
3. **A protocol of the acceptance of a verbal statement shall be prepared.**

Article 42.

1. **The auditor may request an auditee's employee or other person to appear at a specific place and time to testify.**
2. **Should it be necessary, the auditor may request the Director of the competent auditing organisational unit of the Supreme Audit Office to call particular individuals to appear in person at a specific place and time, and to have them examined as witnesses by an authorised employee of the auditing organisational unit of the Supreme Audit Office.**
3. **If a person called to appear is unable to do so due to illness or another unavoidable obstacle, the auditor or employee specified in paragraph 2 may take testimony from that person at their place of stay.**
4. **The summons shall specify:**
 - 1) **name and address of the auditing organisation unit of the Supreme Audit Office,**
 - 2) **name and address of the person summoned,**
 - 3) **legal basis, nature and aim of the summons,**
 - 4) **date, time and place of the appearance,**

- 5) legal consequences of evading the summons,
 - 6) name and position of the person calling to appear.
5. The summons shall be served by mail service or an entity active in the business of mail delivery. In urgent cases, the auditor may summon a person by electronic means, by facsimile, telephone or otherwise, stating the information defined in paragraph 4; the method of sending the summons shall be documented by appending a memorandum or transmission receipt to the audit files.

Article 43.

The following persons may not testify:

- 1) a defence counsel with respect to the facts disclosed to them at the time when they provided legal advice or handled the case,
- 2) a clergyman with respect to the facts disclosed to him during confession.

Article 44.

1. Persons obliged to maintain professional secrecy may be examined as witnesses with respect to the circumstances to which this secrecy refers.
2. Persons obliged to keep state secret may be examined as witnesses with respect to the circumstances to which this secret refers, only after they have been relieved in writing from this obligation by the President of the Supreme Audit Office.
3. Persons obliged to keep statutorily protected secrets other than the ones defined in paragraphs 1 and 2 may be examined as witnesses with respect to the circumstances to which this secrecy refers, only after they have been relieved in writing from this obligation by the President of the Supreme Audit Office, **unless other statutes preclude the access of the Supreme Audit Office to such secrets.**

Article 45.

1. The following persons shall have the right of refusal to testify:
 - 1) an employee of the auditee accountable for the audited activity,
 - 2) any person whose testimony might expose them or the persons mentioned in Article 40 (2)(2) to criminal or financial liability.
2. The provisions of Articles 40 (3) and (4) shall apply accordingly.

Article 46.

Prior to the examination, the auditor shall be obliged to warn the witness about criminal liability arising from false testimony or withholding the truth, and, under the circumstances set forth in Article 45, to notify the witness about their rights.

Article 47.

1. **With the consent of the witness, their examination may be recorded using video and/or sound recording devices.**
2. **A protocol shall be prepared from witness's testimony; the medium with the video or sound recording shall be appended to the protocol.**

Article 48.

- 1. If a person called to testify fails to appear without a justified reason at the specific time and place despite proper summons, the auditor may fine them up to the minimum pay for work set out under regulations on the minimum pay for work.**
- 2. The fined person shall have the right to file a complaint against the fine.**
- 3. The fine shall be enforceable under the regulations on the enforcement procedure in the administration.**
- 4. The auditor shall revoke the decision imposing the fine, if the person summoned provides an excuse for failing to appear at the examination. The fined person shall have the right to file a complaint against a refusal to revoke the fine.**
- 5. The funds collected from monetary fines shall be a revenue of the State budget.**

Article 49.

1. Should it become necessary in the course of the audit to investigate certain matters requiring special knowledge, the Director of the competent **auditing** organisational unit of the Supreme Audit Office shall, on their own initiative or at the request of the auditor, appoint an auditor's expert.
2. The decision to appoint an auditor's expert shall state the subject-matter and scope of investigation and the opinion submission date.
3. As a result of the investigation, the auditor's expert shall draw up a detailed report containing the description of the investigation undertaken and the opinion based thereon.
4. Should a need arise in the course of the audit for the auditor to conduct certain audit activities with the assistance of a specialist in a given area of science or practice, the auditor may decide to appoint the specialist to participate in these activities, stating the subject-matter and time of their mandate.
- 5. The auditor's expert and the specialist shall act upon the decision on their appointment. The provisions of Articles 29(1)(2)(a) to (c) shall apply accordingly. The auditor's expert or specialist may be granted access to audit files to the extent necessary to support their claims. The auditor's expert and specialist shall keep secret any information received in connection with the performance of the tasks specified in the decision appointing them.**
- 6. The Head of the auditee may apply, through the agency of the auditor, to the Director of the competent auditing organisational unit of the Supreme Audit Office to exclude the auditor's expert or specialist from the audit proceedings on the grounds set out in Articles 31(1) and (2). The provisions of Articles 31(4) and (6) shall apply accordingly.**

Article 49a.

Should any doubts arise in the course of the audit that require interpretation of legal regulations as regards the protection of rights or interests of the State Treasury, the President of the Supreme Audit Office or a person authorised by them may request the Attorney General of the State Treasury (Prezes Prokuratorii Generalnej Skarbu Państwa) to produce a legal opinion on the matter.

Article 50.

- 1. A witness who is not an employee of the auditee shall be reimbursed for lost payments, travelling and accommodation expenses and receive a per diem specified by separate regulations on per diems and other receipts due to official trips in the territory of Poland.**
- 2. An auditor's expert or a specialist shall be entitled to remuneration and reimbursement for justified and documented expenses. The remuneration shall be determined in an agreement between the director of the competent auditing unit and the auditor's expert or specialist, taking into account the time and amount of work necessary for issuing an opinion, as well as the level of complexity handled.**
- 3. The expenses defined in paragraphs 1 and 2 shall be paid from the budget of the Supreme Audit Office.**
- 4. Paragraphs 1 and 3 shall apply accordingly to the person called to provide explanations under Articles 40(1) and (7).**

Article 51.

- 1. The auditor shall forthwith inform the head of the auditee or the head of its superior entity, as well as competent authorities or organisational units about identifying direct hazard to human lives or health or risk of a substantial damage to property, so as to prevent the existing hazard or damage.**
2. The Head of the auditee shall forthwith inform the auditor about measures taken to prevent the hazards or damage referred to in paragraph 1.
- 3. repealed.**
4. In the course of the audit, the auditor may inform the Head of the auditee about the findings that indicate irregularities in the activities of the auditee.

Article 52.

1. In the course of the audit, the auditor may, under justified circumstances, convene a meeting with the employees of the auditee with a view to discussing questions related to the audit.
2. The auditor shall notify the Head of the auditee of the planned meeting, and they shall consult to agree on the place and time thereof.

Article 53.

- 1. The auditor shall prepare a post-audit statement which is due to contain:**
 - 1) reference number and title of the audit,**
 - 2) forename, surname and official position of the auditor, name of the competent auditing unit, and the reference number and date of the authorisation to conduct the audit,**
 - 3) designation of the auditee, its address, and the forename and surname of its Head,**
 - 4) a concise description of the findings and assessment of the audited activity, including the irregularities found on the basis of the evidence included in the audit files, as well as the causes, extent, consequences and persons responsible for these irregularities,**
 - 5) comments and recommendations on how to remove the irregularities found;**

- 6) a mention about the provision of information referred to in Article 51(1), and a mention of preventive measures taken in connection with that and their outcomes until the time of audit completion or else that such measures have not been taken,
- 7) a note about the right to submit objections referred to in Article 54.
2. The post-audit statement may also include an opinion that the person responsible for the irregularities identified at the entities referred to in Articles 2(1) and 4(1) is unsuitable for holding their position or function.
3. Post-audit statements shall be signed by the auditor conducting the audit and the director of the competent auditing unit, subject to paragraphs 4 and 5.
4. Post-audit statements addressed to:
 - 1) the President of the Republic of Poland, the Marshal of the Sejm, the Marshal of the Senate, the Prime Minister, the President of the National Bank of Poland, and/or the persons managing the institutions referred to in Article 4(1) shall be signed by the President of the Supreme Audit Office,
 - 2) a minister or the head of a central government office shall be signed by a Vice-President.
5. The President of the Supreme Audit Office may reserve themselves the right to sign any post-audit statement, and to authorise a Vice-President to sign the post-audit statements referred to in paragraph 4.
6. Post-audit statements shall be made in 2 copies. One copy of the post-audit statement shall be provided to the head of the auditee, and the other shall be included in the audit files.
7. The assessment referred to in paragraph 2 may provide the ground for instituting a disciplinary procedure, terminating employment for the employee's fault without notice or dismissing them from the position or function.

Article 54.

1. The head of the auditee shall have the right to raise substantiated objections to the post-audit statement within 21 days of receipt thereof.
2. The objections shall be provided in writing to the director of the competent auditing unit, subject to paragraph 3.
3. The President of the National Bank of Poland, the heads of supreme and central authorities of government administration and the heads of the entities referred to in Article 4(1) shall address their objections to the President of the Supreme Audit Office; the first sentence of paragraph 4 shall apply accordingly.
4. The director of the competent auditing unit shall refuse to accept objections, if these have been submitted by an unauthorised person or past the prescribed date, or are inadmissible by statute, and shall inform the informing party about it. A complaint may be filed to the President of the Supreme Audit Office against such refusal.

Article 55.

The head of the auditee may withdraw their objections to the post-audit statement until resolution is adopted that resolves the matter. Withdrawn objections shall be left without examination. A decision on this matter shall be issued by, as the case may be,

the President of the Supreme Audit Office, the Council of the Supreme Audit Office, the director of the competent auditing unit or the adjudicative panel. No complaint may be filed against the decision to leave the objections without examination.

Article 56.

- 1. If the circumstances specified in Article 54(4) do not obtain, the director of the competent auditing unit shall transfer the objections, together with audit files and the director's position on the objections, to the director of the auditing organisational unit of the Supreme Audit Office competent for adjudication.**
- 2. The director of the auditing organisational unit of the Supreme Audit Office competent for adjudication shall forthwith submit the objections to the resolution committee, and appoint the adjudicative panel to examine them.**

Article 57.

The President of the Supreme Audit Office shall transfer the objections submitted to them to the Council of the Supreme Audit Office, together with the post-audit statement and position statement submitted by the director of the competent auditing unit. Articles 61a(4), (5) and (8) and 61b shall apply accordingly to the examination of objections by the Council of the Supreme Audit Office.

Article 58.

Members of the resolution committee referred to in Article 56(2) shall be appointed and dismissed by the President of the Supreme Audit Office from among the auditors of the auditing organisational units of the Supreme Audit Office. The President of the Supreme Audit Office shall also determine the number of members of the resolution committee.

Article 59.

- 1. The resolution committee shall adjudicate in adjudicative panels composed of 3 members.**
- 2. The chair of the adjudicative panel shall be an auditor who has completed tertiary education in law.**
- 3. A member of the adjudicative panel and the recording clerk shall be subject to exclusion on the grounds set out in Articles 31(1) and (2).**

Article 60.

Members of the resolution committee shall be independent in their adjudication.

Article 61.

- 1. Objections to the post-audit statement shall be examined, subject to paragraph 2, during a session open for the parties to the audit proceedings.**
- 2. During a closed session, the adjudicative panel may accept the objections in whole.**

Article 61a

1. Sessions of the adjudicative panel shall be managed by the chair of the panel. The chair shall also ensure expeditious course of the session.
2. The chair of the panel shall fix the date and time of the session.
3. The date and time of the panel session shall be notified to the head of the auditee, the director of the competent auditing unit, and the auditor; Article 42(2) and (3) shall apply accordingly. The presence of the director of the competent auditing unit or of the auditor is mandatory, unless the resolution committee deems their presence to be necessary. If head of the auditee, the director of the competent auditing unit, or the auditor are present at the session, the chair of the panel shall allow them to speak.
4. The adjudicative panel may request documents to clarify any issues related to the examination of objections.
5. The adjudicative panel shall adjudicate to accept the objections in whole or in part, or to reject them.
6. A resolution on objections shall be signed by all members of the panel. A member of the panel shall have the right to submit a dissenting opinion. The dissenting opinion shall require written substantiation.
7. Minutes shall be taken of the panel session, to be signed by the chair of the panel and the recording clerk.
8. A resolution on objections, together with substantiation, shall be provided to the head of the auditee and the director of the competent auditing unit.

Article 61b.

1. The director of the competent auditing unit shall modify the post-audit statement in keeping with the content of the resolution on objections, sign the modified post-audit statement and send it to the head of the auditee.
2. No objections may be submitted to the statement referred to in paragraph 1.

Article 62.

Within the time limit specified in the post-audit statement but no shorter than 14 days of the receipt thereof, or, where objections are submitted, of the receipt of the resolution rejecting objections in whole or the modified post-audit statement, the Head of the auditee shall inform the Supreme Audit Office about how the comments and recommendations formulated in the post-audit statement have been used and implemented, as well as about the measures taken or grounds for failing to take them.

Article 62a.

1. The President of the Supreme Audit Office may provide in writing the head of the superior entity or the competent state or local-government authority with comments, evaluations and recommendations concerning the audited activity, as formulated in the post-audit statement. Article 53(2) shall apply accordingly.

- 2. The entities referred to in paragraph 1 shall inform the Supreme Audit Office, within time limit which may not be shorter than 14 days, about their position, the measures taken, or the reasons for failing to take them.**

Article 63.

1. In the event of a reasonable suspicion of a crime or misdemeanour, the Supreme Audit Office shall notify the authority appointed to investigate crimes and/or misdemeanours and shall inform thereof the Head of the auditee or of its superior unit and the competent state or self-government authority.
2. The authority appointed to investigate crimes and/or misdemeanours shall inform the Supreme Audit Office about the results of the proceedings.
3. In the event of disclosing other acts than those specified in paragraph 1, for which liability is provided by statute, the Supreme Audit Office shall inform the competent authorities thereof; the provisions of paragraph 2 shall apply accordingly.
4. In the event of a breach of public finance discipline, the Supreme Audit Office may file a request to impose penalty pursuant to the procedure and the rules set out in separate regulations.

Article 64.

- 1. The Supreme Audit Office shall prepare communications about audit results to submit them to the Sejm, the President of the Republic of Poland, and the Prime Minister. Communications about audit results shall be based on, in particular, post-audit statements and evidence included in audit files.**
 - 1a. Communications about audit results shall be signed by the President of the Supreme Audit Office or the authorised Vice-President, and the director of the competent auditing unit.**
2. Prior to the submission to the Sejm, to the President of the Republic of Poland and to the Prime Minister, the communications specified in paragraph 1 shall be submitted by the President of the Supreme Audit Office to the competent supreme or central government authorities which may present their stands within **14 days** from the receipt thereof. The stands shall be appended to the communication; the President of the Supreme Audit Office may present their opinion on the stand.
3. At the request of the Sejm, of the President of the Republic of Poland or of the Prime Minister, or when particularly significant circumstances have occurred, the President of the Supreme Audit Office shall forthwith provide the communication on audit results without waiting for the stands referred to in paragraph 2.

Article 64a.

- 1. Complaints about the decisions issued under this chapter shall be filed, within 7 days of the decision receipt, to the director of the competent auditing unit, subject to Article 54(4).**
- 2. The director of the competent auditing unit, or, in the circumstances specified in Article 54(4), the President of the Supreme Audit Office, shall decide to either accept the complaint or to uphold the decision complained about; any complaint against such decision shall be ineffective.**

Article 64b.

- 1. The periods provided for in this chapter shall not include the day on which the act commencing the period has been effected.**
- 2. If the period expires on a statutory non-working day, the act may be effected on the next weekday.**
- 3. The period shall be deemed to be complied with, if prior to its expiration, the letter has been sent at a post office, and where the same is being sent by e-mail or facsimile – upon confirmation of receipt.**

Article 65.

The President of the Supreme Audit Office shall lay down, by way of regulation, detailed rules for the preparation of audits, the tasks of auditors, and the rules for preparing communications about audit results.

Chapter 4 Staff of the Supreme Audit Office

Article 66.

- 1. The staff of the Supreme Audit Office shall consist of the President, Vice-Presidents, the Director General of the Supreme Audit Office, **auditors**, and administrative and technical support employees.**
- 2. repealed.**
- 3. repealed.**

Article 66a.

Auditors shall be the employees occupying the following positions:

- 1) directors of auditing organisational units of the Supreme Audit Office,**
- 2) deputy directors of the auditing organisational units of the Supreme Audit Office,**
- 3) advisors to the President of the Supreme Audit Office,**
- 4) legal, economic, technical advisors,**
- 5) senior government-auditing specialists,**
- 6) government-auditing specialists;**
- 7) senior public auditors,**
- 8) public auditors;**
- 9) junior public auditors.**

Article 67.

An auditor may be a person who:

- 1) holds Polish citizenship,**
- 2) has full legal capacity and enjoys full public rights,**
- 3) has not been sentenced for a deliberate crime,**
- 4) has a university degree,**
- 5) is in good health condition allowing them for employment on a given position.**

Article 68.

1. Employment relationship with an **auditor** shall be established upon appointment, preceded by an employment contract signed for no more than 3 years.
2. **Auditors** shall be appointed and dismissed from office by the President of the Supreme Audit Office.
3. **Termination of the employment relationship with appointed employees who are Members of the Council of the Supreme Audit Office shall require the consent of the Council.**
4. **Employment relationship with the auditor defined in paragraph 1 shall be established upon an employment contract, should the employee be part-time employed.**
5. The appointment shall be subject to the Professional Training for Auditors followed by an examination passed before an Examination Board appointed by the President of the Supreme Audit Office. **Professional Training for Auditors is aimed at preparing the auditor, in theoretical and practical aspects, to conduct and supervise audit activities.**
6. **repealed.**
7. The President of the Supreme Audit Office shall determine, by way of regulation, the manner of conducting the Professional Training for Auditors and final examination.

Article 68a.

1. A member of the Civil Service as defined in the Civil Service Act dated 24 of August 2006 (Dz.U. No. 170, item 121 of the Civil Service Act as defined in the Civil Service Act dated 24 of August 2006 (Dz.U. No. 170, item 121⁸⁾) may be transferred to the **auditor** position upon an agreement between the employers.
2. Articles 68(1) and the **first sentence of Article 68(5)** shall apply to the transfer referred to in paragraph 1.
3. The transfer referred to in Article 34(2) of the Civil Service Act of 24 August 2006 shall be effected by the President of the Supreme Audit Office.

Article 69.

Directors and deputy directors of offices, as well as other administrative and support staff shall be employed under employment contracts based on the Labour Code.

Article 69a.

1. **Candidates for auditors referred to in Article 66a(3) to (9) shall be recruited under an open and competitive recruitment procedure.**
2. **Decision about recruitment shall be made by the President of the Supreme Audit Office.**

⁸⁾ Amendments to the said Act have been promulgated in Dz. U. 2006 No. 218, item 1592 and No. 249, item 1832, and 2007 No. 25, item 162, No. 123, item 847 and No. 176, item 1242.

Article 69b.

- 1. The recruitment announcement shall be publicly disclosed, in particular by displaying in a publicly-available place at all organisational units of the Supreme Audit Office, as well as by disclosure in the *Biuletyn Informacji Publicznej*.**
- 2. The recruitment announcement should specify:**
 - 1) position to which the recruitment applies,**
 - 2) scope of the tasks to be performed at the position, and the position-related requirements, in accordance with job description, with the indication of which of them are mandatory and which are optional,**
 - 3) documents required;**
 - 4) time limit for and place of the submission of documents.**
- 3. The time limit for the submission of documents specified in the recruitment announcement may not be shorter than 14 days of disclosure of that announcement in the *Biuletyn Informacji Publicznej*.**
- 4. Information on the candidates as related to the requirements listed in the recruitment announcement shall be publicly available.**

Article 69c.

- 1. The list of the persons qualified for work as a result of recruitment shall be made available in a way referred to in Article 69b(1), within 14 days of the completion of the recruitment process.**
- 2. Information about recruitment results shall be available in the *Biuletyn Informacji Publicznej* for at least 3 months.**

Article 69d.

The President of the Supreme Audit Office shall lay down, by way of regulation, detailed rules for the recruitment process, including the way of verifying and assessing the knowledge and qualifications of the candidates; the content of the regulation shall be made available in the *Biuletyn Informacji Publicznej*.

Article 69e.

- 1. The positions referred to in Article 66a(1) and (2) shall be staffed by way of competitive procedure. Decision about the competition shall be made by the President of the Supreme Audit Office.**
- 2. The positions referred to in Articles 66a(1) and (2) may be sought by appointed auditors who meet the requirements specified in the competition announcement, and for the positions referred to in Article 66a(1), meet the following additional conditions:**
 - 1) they have been employed at the Supreme Audit Office for at least 5 years preceding the competition or**
 - 2) for at least 5 years have performed or supervised auditing activities as employees of auditing units in another entity of the public sector, and at the same time, for at least 5 years immediately preceding the competition, have not been members of political-party bodies representing the political parties to the outside world or authorised to enter into commitments.**

Article 69b shall apply accordingly.

- 3. Following the completion of the competition, the President of the Supreme Audit Office shall make appointment to the position referred to in Articles 66a(1) and (2) for 5 years.**
- 4. Upon the lapse of 5 years of appointment to the positions referred to in Articles 66a(1) and (2), the President of the Supreme Audit Office shall appoint the person holding that position to the position referred to in Article 66a(4) at the auditing organisational unit of the Supreme Audit Office in the same location where the office of the auditing organisational unit in which they have held their position so far is situated.**

Article 69f.

- 1. To carry out the competition referred to in Article 69e(1), the President of the Supreme Audit Office shall appoint a competition committee.**
- 2. The competition shall verify the knowledge and skills, including management skills, necessary for performing the tasks of the position for which the competition is held; Article 69c shall apply accordingly.**

Article 69g.

The President of the Supreme Audit Office shall determine, by way of regulation, the detailed rules for the competition referred to in Article 69e(1), including the composition, internal organisation of the competition committee and the method of verifying and assessing the skills of the candidates seeking the positions referred to in Articles 66a(1) and (2); the content of the regulation shall be made available in the *Biuletyn Informacji Publicznej*.

Article 70.

- 1. During the appointment, the auditor of the Supreme Audit Office shall take the following oath:**

“I do swear to serve the Republic of Poland, abide by the legal order, perform the duties of the employee of the Supreme Audit Office diligently, impartially and to my best knowledge and will.”

The oath may be followed by the words: “So help me, God.”

- 1a. The auditor shall sign the oath as confirmation of its taking.**
- 2. The act of appointment shall contain:**
 - 1) forename and surname of the auditor,**
 - 2) date of appointment;**
 - 3) the position and organisational unit,**
 - 4) the remuneration and its components.**

Article 71.

The auditor's duties shall include, in particular:

- 1) due, impartial and prompt performance of tasks,**

- 2) objective determination and accurate documentation of audit results,
- 3) keeping statutorily protected secrets,
- 4) exemplary conduct on and off duty,
- 5) continuous development of professional qualifications.

Article 72.

1. Employees of the Supreme Audit Office shall be obliged to perform diligently official orders of their supervisors.
2. If an employee considers an official order to be unlawful or indicative of a mistake, they should present their reservations to the supervisor; if the order is confirmed in writing, the employee shall be obliged to perform it, subject to paragraph 3; should in the course of further actions turn out that the employee's reservations were justified, responsibility shall be borne by the supervisor who had given the order.
3. Employees shall not follow orders the implementation whereof would constitute a crime or create a risk of irretrievable damage.

Article 73.

1. **The information received by an employee of the Supreme Audit Office in connection with the performance of official responsibilities shall be auditor's official secret, subject to Article 10.**
2. **The duty to keep auditor's official secrets shall also apply to members of the Council of the Supreme Audit Office referred to in Article 22(2)(1), for the information accessed as a result of examination of objections.**
3. **The duty to preserve secrecy shall continue to apply even after employment terminates or the term of a member of the Council of the Supreme Audit Office expires.**
4. **The President of the Supreme Audit Office or the court competent for the examination of the case may authorise exemption from the duty to preserve secrecy.**

Article 74.

1. **The auditor may not be a member of a political party or publicly manifest their personal political views.**
2. **The auditor who runs for the offices of a Member of the Sejm or Senator, Member of the European Parliament, a local councillor [radny] or municipal governor [wójt], or town or city mayor shall be granted unpaid leave for the period of the election campaign.**
3. **The office of the auditor may not be exercised at the same time as the office of the Member of the Sejm, Senator, Member of the European Parliament or local councillor.**
4. **The employment relationship with the auditor shall expire as a result of election to the office of a Member of the Sejm or Senator, Member of the European Parliament, or a local councillor.**

Article 75.

1. **Auditors** may not perform any activities incompatible with the interest of the Supreme Audit Office, its tasks, the employee's duties or which might give rise to any suspicion of partiality or self-seeking.
2. **The auditor** may take up an additional paid activity upon the consent of the President of the Supreme Audit Office.

Article 76.

1. **An appointed auditor shall be subject to periodic evaluation at least every 3 years.**
2. **The performance appraisal shall be made in writing by the supervisor of the appointed auditor; the performance appraisal shall be provided by the supervisor to the auditor against confirmation of receipt.**
3. **The performance appraisal shall require written substantiation.**
4. **The performance appraisal shall evaluate how the duties referred to in Article 71 have been performed throughout the period to which the appraisal refers.**
5. **The performance appraisals of the auditors referred to in Articles 66a(1) and (2) shall also aim to assess their aptitude to work on the position held.**
6. **Periodic performance appraisals shall not be carried out for the following appointed auditors:**
 - 1) **within the employment notice period,**
 - 2) **who have up to 4 years to reach the age and employment seniority required for retirement pension entitlement.**
7. **Should the appointed auditor receive a negative performance appraisal, the new appraisal shall be carried out at least 6 months and up to 12 months following the receipt date referred to in paragraph 2.**

Article 76a.

1. **The appointed auditor may appeal against a negative performance appraisal to the President of the Supreme Audit Office within 14 of the receipt referred to in Article 76(2); written appeal shall be submitted through the agency of the supervisor who has carried out the appraisal.**
2. **If the period for the submission of an appeal is not complied with, the appeal shall be rejected without examination, which shall be notified in writing to the appellant. A decision on this is made by the President of the Supreme Audit Office.**
3. **Having examined the appeal, the President of the Supreme Audit Office shall issue a decision to either approve the performance appraisal or amend it.**
4. **The President of the Supreme Audit Office shall determine, by way of regulation, the period for which performance appraisals are carried out, and the procedure for conducting periodic performance appraisals and examining appeals against the same.**

Article 76b.

The appointed auditor may file a complaint to the administrative court of law against the decision referred to in Article 76a(3) which validates a negative appraisal.

Article 77.

The President of the Supreme Audit Office may, where justified by official needs, transfer an auditor to another auditing organisational unit of the Supreme Audit Office.

2. Transfer of an auditor who is a single parent or guardian to a child under 15 years of age or a pregnant woman to an auditing organisational unit of the Supreme Audit Office located in a place other than the place of office of the auditing organisational unit of the Supreme Audit Office in which they have performed their work shall be only possible with the consent of the auditor.
3. The transfer referred to in paragraph 1 may work consistent with the auditor's qualifications, and with the remuneration not lower than at the previous position. Transfer for a period exceeding 6 months and more frequently than once every 2 years shall also require the consent of the auditor concerned.
4. An auditor transferred to an auditing organisational unit of the Supreme Audit Office located in a place other than the place of office of the auditing organisational unit of the Supreme Audit Office in which they have performed their work shall have the entitlements specified under regulations on civil-service officers.

Article 77a. repealed.

Article 78.

1. **An auditor** seconded to an assignment outside their permanent place of work shall be reimbursed for travel expenses and costs of accommodation, and a per diem specified by separate regulations, subject to paragraph 2.
2. **The auditor** referred to in paragraph 1 shall be entitled to a double per diem in the Polish territory.

Article 79.

Auditors employed at the Supreme Audit Office on a position specified in Article 66a for at least 10 years shall be entitled to additional 6 working days, and after 20 years of employment to additional 12 working days of annual leave.

Article 80.

1. **Auditors employed at the Supreme Audit Office on the position specified in Article 66a for at least 5 years may be granted, twice during their employment at the Supreme Audit Office at the most, a paid health leave for a combined period not exceeding 12 months, with remuneration calculated as for annual leaves.**
1. **The leave defined in paragraph 1 shall be granted by the President of the Supreme Audit Office at the request of the auditor, accompanied by an opinion of a medical examination board appointed by the President of the Supreme Audit Office.**
3. **An auditor who has used the health leave may not be admitted to work without a valid medical certificate stating that there are no counterindications to work at a given position.**

- 4. An auditor who meets the conditions to receive a rehabilitation benefit shall be eligible for a health leave pursuant to paragraphs 1 to 3.**

Article 81.

1. Employees of the Supreme Audit Office shall be entitled, after 5 years of work, to a seniority bonus of 5 per cent of basic monthly remuneration. The bonus shall increase by 1 per cent for each year of work up to the level of 20 per cent of basic monthly remuneration.
2. The periods of work on which the seniority bonus depends shall be calculated according to the rules specified **in the regulations on Civil Service.**

Article 82.

1. Employees of the Supreme Audit Office shall be entitled to anniversary seniority bonuses in the amount of:
 - 75 per cent of monthly salary – after 20 years of employment,
 - 100 per cent of monthly salary – after 25 years of employment,
 - 150 per cent of monthly salary – after 30 years of employment,
 - 200 per cent of monthly salary – after 35 years of employment,
 - 300 per cent of monthly salary – after 40 years of employment,
 - 400 per cent of monthly salary – after 45 years of employment.
2. The periods of employment, manner of calculation and payment of the anniversary seniority bonus shall follow the rules specified **in the regulations on Civil Service.**

Article 83.

- 1. The employees of the Supreme Audit Office who had acquired entitlement to an old-age or disability pension due to incapacity for work or pursuant to a medical certificate issued by an adjudicating medical doctor at the Social Insurance Institution and thus their employment relationship is terminated, shall be entitled to a one-time severance pay amounting to 3 monthly remunerations, and, in the case of 20 years of employment, to 6 monthly remunerations received for the last month of employment.**
- 2. The severance pay referred to in paragraph 1 shall not be due to an employee who, in connection with disability or old-age retirement have received a severance pay under other regulations.**
- 3. The period of work referred to in paragraph 1 shall include any previous closed employment periods and any evidenced periods, if, under separate regulations, they may be included in the period of work on which labour entitlements depend.**

Article 84.

An employee of the Supreme Audit Office shall be eligible to an additional annual payment according to the rules specified in separate regulations.

Article 85.

1. Working time at the Supreme Audit Office may not exceed 8 hours per day, an average of 40 hours per week, and an average of 5 days per week within a settlement period not exceeding 3 months.
2. In cases justified by the type of work and its organisation, working-time schedules may be applied that allow to extend working time up to 12 hours per day. Working times under these schedules may not, however, exceed 40 hours per week in a settlement period not exceeding 3 months.
3. Paragraph 2 shall not apply to pregnant women and to the persons exercising custody of children up to 8 years of age without the latter's consent, and in other cases specified in separate regulations.
4. The schedule for the working time per week and hours for particular days of the week shall be determined by the President of the Supreme Audit Office. Non-working days at the Supreme Audit Office shall not be taken into account for the purpose of the annual leave.
5. Auditors may, in justified cases and particularly for the benefit of the audit, be employed outside of normal working hours without a right to additional remuneration.
6. The auditor who, pursuant to their supervisor's order, performs work outside of normal working hours during the night-time or non-working days, shall be eligible for free time.

Article 86.

1. Employees of the Supreme Audit Office shall be entitled to join trade unions, with the exception of the President, Vice-Presidents, Director General, and Directors and Deputy Directors of the auditing organisational units of the Supreme Audit Office.
2. Auditors referred to in Articles 66a(3) to (9) may be members of a trade union with membership restricted to employees of the Supreme Audit Office only. Only one trade union for the employees referred to in the previous sentence may be active at the Supreme Audit Office.

Article 87.

Employees of the Supreme Audit Office must not participate in strikes or actions disturbing the work of the Supreme Audit Office.

Article 88.

1. The Vice-Presidents, Director-General of the Supreme Audit Office, and auditors may be held criminally liable in connection with their official duties only upon prior consent of the Council of the Supreme Audit Office, and in the case of the President of the Supreme Audit Office – only upon prior consent of the Sejm.
2. Paragraph 1 shall apply accordingly also after termination of employment relationship.

Article 89 -90 repealed.

Article 91.

1. **The appointed auditor shall be suspended in their functions by virtue of law in event of a pre-trial detention until the cessation of the employment relationship.**
2. **The remuneration of the appointed employee during the pre-trial detention shall be reduced by half. In the event of an acquittal or discontinuation of criminal proceedings, the appointed auditor shall receive the remaining part of the remuneration, subject to paragraph 3.**
3. **The remaining part of the remuneration shall not be paid if the criminal proceedings have been discontinued conditionally or upon an amnesty and the employee has not requested rehabilitation under the due procedure.**

Article 91a.

1. **The employment relationship with the auditor shall expire as a result of:**
 - 1) **death,**
 - 2) **renouncement of the Polish citizenship,**
 - 3) **a 3-month absence from work due to pre-trial detention or serving imprisonment sentence,**
 - 4) **sentence for a deliberate crime becoming legally valid,**
 - 5) **disciplinary penalty of dismissal from the Supreme Audit Office becoming legally valid,**
 - 6) **election to the office of a Member of the Sejm or Senator, Member of the European Parliament, or a local councillor.**
2. **If the employment relationship terminates due to pre-trial detention, Articles 66 § 2 and 3 of the Labour Code shall be applied accordingly.**
3. **Termination of the employment relationship for reasons stated in paragraphs 1(2) to (5), shall be stated by the President of the Supreme Audit Office.**

Article 92.

1. **repealed.**
2. **Employment relationship with an appointed auditor shall be terminated without notice in the event of:**
 - 1) **incapacity to work exceeding 1 year due to illness,**
 - 2) **unjustified failure to turn up at the examination by an adjudicating doctor of the Social Insurance Institution in the circumstances set out in paragraph 3.**
- 2a. **In the event of incapacity to work due to illness, referred to in paragraph 2 (1), the appointed employee shall retain the right to cash benefits through the period stipulated by the regulations on cash benefits from the social insurance in case of illness or maternity.**
3. **In justified cases and particularly in cases of extended sick leaves, the President of the Supreme Audit Office may refer ex officio the appointed auditor to an adjudicating doctor at the Social Insurance Institution to determine whether their health allows them to continue working on their position.**

Article 93.

1. Employment relationship with an **appointed auditor** shall be terminated upon notice in event of:
 - 1) **2 consecutive negative performance appraisals;**
 - 2) medical certificate by an adjudicating doctor of the Social Insurance Institution stating a permanent incapacity to perform official duties on a given position.
2. **Employment relationship with an appointed auditor may be terminated upon notice in the event of:**
 - 1) **reaching 65 years of age and employment seniority required for old-age pension from the Social Insurance Fund,**
 - 2) **liquidation of an auditing organisational unit of the Supreme Audit Office or the unit's reorganisation, should the transfer of the auditor upon their consent to another organisational unit be impossible; termination of the employment relationship for this reason shall give rise to such consequences as provided for in regulations for termination of the employment relationship with a Civil Service official due to liquidation of the office.**
3. The notice period for an **appointed auditor** shall be 3 months and shall end on the last day of the calendar month.

Article 94.

Termination of the employment relationship with an appointed auditor may occur:

- 1) **by mutual agreement,**
- 2) **upon a 3-month notice given by the auditor.**

Article 95.

During the notice period, an appointed auditor may be discharged from performing his duties with the preservation of the right to remuneration and other benefits that the auditor is entitled to upon the employment relationship.

Article 96.

An appointed auditor may file a complaint to the administrative court of law against the decision of the President of the Supreme Audit Office to transfer the appointed auditor to an auditing organisational unit of the Supreme Audit Office located in a place other than the place of office of the auditing organisational unit of the Supreme Audit Office in which the appointed auditor has performed their work, and in matters referred to in Articles 92 and 93.

Article 97.

Upon request of the President of the Supreme Audit Office, the Marshal of the Sejm shall determine, by regulation, the required qualifications, remuneration rules and specification of positions of employees of the Supreme Audit Office. The regulation shall be published in the Official Journal of the Republic of Poland *Monitor Polski*.

Chapter 4a
Disciplinary Liability of Appointed Auditors

Article 97a.

- 1. Appointed auditors shall be subject to disciplinary liability for infringements consisting in violation of the duties of an employee of the Supreme Audit Office or for deeds that offend the dignity of the position.**
- 2. Disciplinary penalties shall be as follows:**
 - 1) admonition,**
 - 2) reprimand,**
 - 3) reprimand with the exclusion of promotion to the higher remuneration group and exclusion of promotion to a more senior position for up to 2 years,**
 - 4) transfer to a lower position and decrease of remuneration by up to 20 per cent for no longer than 6 months,**
 - 5) dismissal from the Supreme Audit Office.**
- 3. The disciplinary procedure shall not be commenced upon the lapse of 3 months from the date on which the director of the competent auditing organisational unit of the Supreme Audit Office has received information on the infringement; the procedure may not be commenced or a decision on penalty be issued upon the lapse of 3 years from the infringement. Should the deed carry characteristics of a crime, the statute of limitations for the disciplinary matters may not become effective earlier than as provided for in the Penal Code.**
- 4. The Disciplinary Committee and the Disciplinary Committee for Appeals, appointed by the President of the Supreme Audit Office for 3 years from among appointed auditors who can be relied upon to duly perform the duties of a committee member, shall be competent to adjudicate in disciplinary matters, in line with the principle of independence.**
- 5. The Committees referred to in paragraph 4 shall independently resolve the questions of fact and law. The Committee shall be bound by legal and valid judicial decisions stating the guilt of the accused person.**
- 6. The accused may appoint a defence counsel. The defence counsel may be an appointed auditor or an advocate, subject to regulations on statutorily protected secrets.**
- 7. In the event of initiating a disciplinary procedure, the President of the Supreme Audit Office may suspend the appointed auditor in their functions until the procedure is concluded, but no longer than for 6 months. In particularly justified cases, the suspension period may be extended up to 12 months. During the suspension period, the appointed auditor shall retain the right to remuneration and other benefits resulting from the employment relationship.**
- 8. Costs of the disciplinary procedure shall be paid by the Supreme Audit Office.**

Article 97b.

- 1. For a lesser violation of the duties of an employee of the Supreme Audit Office or offence to the dignity of the position, the director of the competent auditing organisational unit of the Supreme Audit Office, and with regard to the director of an auditing organisational unit of the Supreme Audit Office – the President of the Supreme Audit Office, may penalise the appointed auditor by written admonition.**

2. **The appointed auditor may appeal to the President of the Supreme Audit Office within 7 days of receiving the written admonition.**
3. **In the event of the appeal referred to in paragraph 2, the President of the Supreme Audit Office shall issue an order to initiate disciplinary proceedings.**
4. **If appeal is not submitted, a copy of the penalty letter shall be filed in personal files of the appointed auditor.**
5. **The admonition referred to in paragraph 1 shall be erased after one year from the service of the penalty letter to the appointed auditor. At the request of the appointed auditor, the President of the Supreme Audit Office may agree to reduce that period.**

Article 97c.

1. **Upon receipt of information about the commission of a disciplinary infringement, the President of the Supreme Audit Office shall appoint a disciplinary officer from among appointed auditors with legal education and orders them to initiate and conduct disciplinary proceeding.**
2. **The President of the Supreme Audit Office may at any time order the disciplinary officer to discontinue the disciplinary proceeding, and in proceedings before the committees referred to in Article 97a(4) – an order to withdraw the penalty request.**
3. **The President of the Supreme Audit Office may appoint another disciplinary officer in place of the current one during the course of the disciplinary procedure.**

Article 97d.

1. **The disciplinary officer shall initiate disciplinary proceeding by issuing a decision to initiate disciplinary proceedings.**
2. **An official copy of the decision shall be provided to the accused, to the director of the auditing organisational unit of the Supreme Audit Office at which the accused is employed, and to the director of the organisational unit of the Supreme Audit Office competent for personnel matters, and where the accused is the director of an auditing organisational unit of the Supreme Audit Office, also to the President of the Supreme Audit Office.**
3. **During the course of disciplinary proceeding, the disciplinary officer shall take actions necessary to comprehensively elucidate the case, by gathering and recording in particular the following evidence: witness testimony, opinions of experts, explanations of the accused, documents and statements.**
4. **If the evidence gathered by the disciplinary officer is sufficient to demonstrate that the accused has committed an act constituting a disciplinary infringement, the disciplinary officer shall prepare a decision to lay charges, announce them to the accused, accept explanations from them, and, prior to the completion of the disciplinary officer's part of the disciplinary proceeding, acquaint the accused with the evidence gathered in the case, and prepare a record of that action. The record shall be signed by the disciplinary officer and the accused.**
5. **Upon completion of the actions referred to in paragraph 4, the disciplinary officer shall provide the President of the Supreme Audit Office with the materials of the disciplinary proceeding accompanied by a penalty request or a decision to discontinue the disciplinary proceeding.**

Article 97e.

- 1. The President of the Supreme Audit Office shall validate the penalty request or the decision to discontinue the disciplinary proceeding; Article 97d(2) shall apply accordingly.**
- 2. The disciplinary officer shall submit to the Disciplinary Committee the penalty request, accompanied by the materials of the case, serve to the accused a copy of the penalty request and advise them of their right to establish a defence counsel, unless such counsel has been already established.**
- 3. Upon receipt of the official copy of the penalty request, the accused and their defence counsel may, within 7 days of receipt thereof, submit evidentiary motions to the Disciplinary Committee.**

Article 97f.

- 1. If criminal proceeding has been initiated against the accused for the same act that is dealt with in the disciplinary proceeding, or where there is a long-term obstacle to the conduct of the proceeding, the disciplinary officer, and in procedure before the Disciplinary Committee or the Disciplinary Committee for Appeals – the chair of the adjudicative panel, may suspend the disciplinary proceeding until the criminal proceeding finally concludes or the long-term obstacle ceases to exist; the decision of the disciplinary officer shall be served to the accused and their defence counsel, and the decision of the chair of the adjudicative also to the disciplinary officer.**
- 2. During the time when the disciplinary proceeding is suspended, the statute of limitation referred to in Article 97a(3) hereof shall not run.**
- 3. The suspended disciplinary proceeding may be resumed at any time.**

Article 97g.

- 1. The Disciplinary Committee shall examine the case in 3-member adjudicative panels.**
- 2. The trial is open to the members of the Council of the Supreme Audit Office and to appointed auditors.**
- 3. In justified cases, the openness of the whole or part of the trial may be excluded.**

Article 97h.

- 1. The disciplinary officer's presence at the trial shall be mandatory.**
- 2. Unexcused absence of the accused from the trial shall not prevent the examination of the case; the absence of the defence counsel shall not prevent the examination of the case.**
- 3. The absence of the accused from the trial shall not prevent the examination of the case if the accused has failed to appear at the trial at least 3 times, and their behaviour indicates that they deliberately evade the participation in the trial, aiming, in particular, to the examination of the case becoming time-barred. In such event, the chair of the adjudicative panel shall appoint the accused's defence counsel from among the appointed auditors.**
- 4. A record shall be made of the trial proceedings. Only an appointed auditor may become the recording clerk.**

Article 97i.

- 1. Having concluded trial proceedings and internal consultation, the Disciplinary Committee shall issue a ruling of:
 - 1) penalty;**
 - 2) acquittal;**
 - 3) discontinuance of the proceeding.****
- 2. The Disciplinary Committee may rule to discontinue the proceeding also at a closed session.**
- 3. Should the accused have committed several infringements, one penalty shall be imposed for all these infringements.**

Article 97j.

- 1. The ruling should be announced directly upon the completion of the trial and the internal consultation. The ruling shall be signed by all members of the adjudicative panel.**
- 2. In exceptional cases, the ruling may be adjourned for no longer than 3 days. Directly after announcing that the ruling is adjourned, the chair of the adjudicative panel shall inform the accused, their defence counsel and the disciplinary officer about the time when the ruling will be issued.**
- 3. Upon announcing the ruling, the chair of the adjudicative panel shall orally provide the principal reasons for the decision.**

Article 97k.

- 1. The ruling shall be accompanied by written discussion. The discussion shall be prepared and signed by the chair of the adjudicative panel.**
- 2. The written ruling, accompanied by discussion, shall be served to the disciplinary officer, the accused and the defence counsel within 14 of the decision announcement or issuance at a closed session.**

Article 97l.

- 1. The disciplinary officer, the accused and their defence counsel may appeal against the ruling of the Disciplinary Committee to the Disciplinary Committee for Appeals.**
- 2. The appeal shall be submitted through the agency of the Disciplinary Committee within 14 days of the ruling being served.**
- 3. The chair of the Disciplinary Committee shall refuse to reject the appeal if it is submitted past the time limit or by an unauthorised person.**
- 4. The chair of the Disciplinary Committee may renew the time limit for the submission of appeal, if the delay was caused by reasons beyond the control of the appealing party; the motion to renew the time limit shall be submitted within 7 days of the removal of the obstacle together with the appeal itself.**
- 5. The disciplinary officer, the accused, and their defence counsel may appeal against the decision to renew the time limit, reject the appeal, or refuse to renew the time limit for the submission of appeal to the Disciplinary Committee of Appeal, within 7 days of the decision being served.**

Article 97m.

- 1. The Disciplinary Committee of Appeal shall discontinue the appellate proceeding in the following circumstances:
 - 1) the appeal has been submitted by an unauthorised person,**
 - 2) unjustified renewal of the appeal submission time limit,**
 - 3) effective withdrawal of the appeal.****
- 2. The decision to discontinue the appellate proceeding may be also issued at a closed session.**
- 3. The decision to discontinue the appellate proceeding shall result in the ruling of the Disciplinary Committee becoming final and valid.**

Article 97n.

- 1. Having completed the trial, the Disciplinary Committee of Appeal shall either uphold the ruling appealed against, repeal the ruling in whole or in part and issue a new ruling, or remand the case for the Disciplinary Committee to re-examine the case in a panel of a different composition.**
- 2. The Disciplinary Committee of Appeal may rule a penalty more stringent than the one ruled by the Disciplinary Committee only where the ruling has been appealed against the accused.**
- 3. Regulations on proceedings before the Disciplinary Committee shall apply accordingly to the proceeding before the Disciplinary Committee of Appeal.**
- 4. The final and valid ruling shall be provided to the President of the Supreme Audit Office.**
- 5. The accused may file a complaint to the administrative court against the ruling of the Disciplinary Committee of Appeal.**

Article 97o.

- 1. A certified copy of the final and valid ruling shall be appended to the personal files of the offender.**
- 2. Disciplinary penalties defined in Articles 97a(2)(1) to (4) shall be erased upon the lapse of 3 years from the penalty ruling becoming final and valid. At the request of the offender, the President of the Supreme Audit Office may order to reduce that period to 2 years.**
- 3. If during the period before the disciplinary penalty is erased the appointed auditor referred to in Article 97a(1) receives another disciplinary penalty, the time limit of 3 years referred to in paragraph 2 shall run from date when the new penalty ruling becomes final and valid.**
- 4. If the disciplinary penalty specified in Article 97a(2)(5) is imposed, the offender, upon the lapse of 5 years from the penalty ruling becoming final and valid, may apply to the President of the Supreme Audit Office to erase the penalty.**
- 5. If the disciplinary penalty is erased, the copy of the ruling appended to the personal files of the appointed auditor shall be destroyed.**

Article 97p.

For the purpose of the disciplinary proceeding, matters that are not covered by this chapter shall be governed accordingly by the Code of Criminal Procedure.

Article 97q.

The President of the Supreme Audit Office shall lay down, by regulation, the internal organisation, composition and procedure for the appointment of the committee referred to in Article 97a(4).

Chapter 5 Penal Provisions

Article 98.

Whoever prevents or hampers the person authorised to conduct an audit or their assistant to perform an official activity, in particular by failing to produce necessary documents or materials, or by failing to give or giving false information on the implementation of post-audit recommendations, shall be liable to a fine, restriction of liberty or imprisonment for up to 3 years.

Transitional regulations from the amending Act

Article 2.

Currently applicable regulations shall be applied to audit proceedings which by the effective date of this Act are not concluded with a post-audit statement.

Article 3.

- 1. Currently applicable regulations shall be applied to the internal organisation, composition and procedure for the appointment of disciplinary committees until the time when the disciplinary committees are appointed under the Article 97q of the Act amended by Article 1.**
- 2. Currently applicable regulations shall be applied to disciplinary proceedings which by the effective date of this Act are not concluded.**

Article 4.

Article 74(3) of the Act amended by Article 1 shall not apply to an auditor holding, on the effective date of this Act, the office of the Member of the Sejm, Senator, Member of the European Parliament or local councillor, until the end of the term of office for which they have been elected.

Article 5.

- 1. The employment relationship of Vice-Presidents of the Supreme Audit Office shall expire upon the effective date of this Act.**
- 2. The incumbent Vice-Presidents of the Supreme Audit Office shall fulfil their duties until the time when new Vice-Presidents are appointed, but no longer than for 3 months from the effective date of this Act.**

Article 6.

- 1. The employment relationship with the director or deputy director of an auditing organisational unit of the Supreme Audit Office who does not meet the requirements specified in the first sentence of Article 68(5) of the Act amended by Article 1 shall remain valid.**
- 2. At the request of the employee referred to in paragraph 1, the President of the Supreme Audit Office shall direct them to complete professional training for auditors.**

Article 7.

Directors and deputy directors of auditing organisational units of the Supreme Audit Office who on 1 January 2013 held their positions, shall remain at the positions occupied so far until the conclusion of the competition referred to in Article 69e(1) of the Act amended by Article 1, but no longer than until 31 December 2013.

Article 8.

Advisors to the President of the Supreme Audit Office, referred to in Article 66(2)(3) of the previous text of the Act amended by Article 1, shall become advisors to the President of the Supreme Audit Office within the meaning of Article 66a(3) of the Act amended by Article 1, and shall retain their current remuneration.

Article 9.

- 1. Employment relationship entered into, by appointment, with the employee of an auditing organisational unit of the Supreme Audit Office who does not meet the requirement of the first sentence of Article 68(5) of the Act amended by Article 1 and who has not applied for being sent for professional training for auditors shall remain valid for no longer than 3 months from the effective date of this Act, subject to paragraph 2.**
- 2. Upon the lapse of the period referred to in paragraph 1, the employment relationship shall be transformed into an employment relationship under an open-ended contract of employment; the President of the Supreme Audit Office shall name the office where the employee is to perform their work.**

Article 10.

- 1. An employment relationship entered into, by appointment, with an employee of the organisational unit of the Supreme Audit Office that carries out the tasks pertaining to the organisation and support of the Supreme Audit Office's operations, shall**

remain valid for no longer than 3 months of the effective date of this Act, subject to Articles 11(1) and (4).

2. At the request of the employee referred to in paragraph 1 who meets the requirement of the first sentence of Article 68(5) of the Act amended by Article 1, the President of the Supreme Audit Office shall appoint them to a position listed in Articles 66a(3) to (9) of the Act amended by Article 1, while maintaining the current remuneration.
3. The President of the Supreme Audit Office shall appoint the employee referred to in paragraph 1 who does not meet the requirement of the first sentence of Article 68 (5) of the Act amended by Article 1, to a position referred to in Article 66a(3) to (9) of the Act amended by Article 1 that corresponds to their knowledge and qualifications, for a time needed to complete professional training for auditors, where the employee has applied for the profession training for auditors; Article 11(2) shall be applied accordingly.
4. If the employee referred to in paragraph 1 has not filed the application referred to in paragraph 2 or an application for professional training for auditors, the employment relationship established by appointment with the employee shall be transformed into employment relationship based on an open-ended contract of employment.

Article 11.

1. Within 3 months of the effective date of this Act, the President of the Supreme Audit Office shall, at the request of the appointed employee who does not meet the requirement of the first sentence of Article 68(5) of the Act amended by Article 1, direct them to carry out professional training for auditors.
2. Employment relationship with an employee of an auditing organisational unit of the Supreme Audit Office shall remain valid if the employee completes the professional training for auditors within 18 months of the effective date of this Act.
3. The President of the Supreme Audit Office shall appoint an employee referred to in Article 10(1) who has completed professional training for auditors within the time limit specified in paragraph 2, to a position listed under Articles 66a(3) to (9) of the Act amended by Article 1, while retaining current remuneration.
4. Should the professional training for auditors, referred to in paragraph 2, not be completed, the employment relationship shall terminate upon notice.

Article 12.

The existing regulations issued pursuant to Article 25(2), Article 65, Article 68(7), Article 76(4), Article 89(8) and Article 97 of the Act amended by Article 1 shall remain valid until the effective date of new regulations issued under Article 25(2), Article 65, Article 68(7), Article 76a(4), Article 97 and Article 97q of the Act amended by Article 1, as laid down by this Act, however, no longer than for 3 months of the effective date of this Act.

Article 13.

The first external audit referred to in Article 7a of the Act amended by Article 1 shall be conducted within 6 months of the effective date of this Act. Such audit shall cover the period of 3 years preceding the audit assignment.

Article 14.

Articles 69e to 69g of the Act amended by Article 1 shall apply as from 1 January 2013.

Article 15.

This Act shall become effective upon the lapse of 6 months from the date of its promulgation, except for the provisions of Articles 1(19) to 1(44) which shall become effective upon the lapse of 18 months from the promulgation date.