

SUPREME AUDIT OFFICE



Annual Report

POLAND
Warsaw 2012

SUPREME AUDIT OFFICE



*Helping to make
for a better state*

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POLAND
Warsaw 2012

Dear Colleagues,



This has been a very busy year!

In Poland, and in the world as a whole, the last few years have been a period of extremely dynamic and unceasing changes. We have all been observing them closely. As the Supreme Audit Institution In Poland, NIK has had to react to them – through its audits, of course. It is our belief that now more than ever the Polish authorities, Parliament and citizens require information that is both reliable and exhaustive – with the times we live in being as turbulent as they are, it is very easy to slip into disinformation and sensation. When all is said and done, information is not exactly in short supply these days, but what people get is often of doubtful quality. All the more reason for us to put the reliable results of our audits across to everyone definitely or potentially interested. All the more reason, also, to make the kind of choices of audit topics that will ensure the supply of the right information, precisely where it is really needed. And that is requiring Poland's Supreme Audit Office to further modify its approach to information policy.

The last few years have brought quite far-reaching changes within NIK. 2011 saw us working very hard to make modified auditing procedures ready for introduction in mid-2012. We devised new procedures, and trained auditors in them. Now we are coming to the stage at which those new procedures have to be put into effect, and this will be another true test of our mettle. I am nonetheless convinced that we have made our preparations well, and that the changes we are going to bring in will ensure still more effective work on NIK's part.

As if the above were not enough, we have also introduced significant change where our internal structure is concerned. We now have more, smaller departments, and anticipate that this will translate into more effective management.

The last year has also brought changes when it comes to our international cooperation. In the middle of the year we handed over the Presidency of the EUROSAI Governing Board to our Portuguese colleagues, whom we wish every success with the pursuit of their mission over the next few years. We continue to cooperate closely with them, and with the other EUROSAI members, not least via our membership of - and work on - the Board, and in the Working Groups on IT and Environmental Auditing.

It was at the end of 2010 that we took on the Presidency of the INTOSAI Subcommittee on Internal Control Standards – a demanding and important area. The efficient and effective operation of that Subcommittee has become one of our key international cooperation priorities.

We are also developing our cooperative links with other SAIs, be this via projects of a bilateral nature, or multilateral – like parallel international audits.

NIK is currently the subject of a peer review, whose results we shall get to know in late 2012 and early 2013. It is possible that the conclusions to be drawn from that will make further changes at our Office a necessity. So be it. It is not in any way a new insight that the only thing which never changes is that everything keeps changing all the time! At most we can say that the change process proceeds a bit faster in some periods than in others.

A handwritten signature in blue ink, which appears to read 'Jacek Jezierski'.

Jacek Jezierski
NIK President
Warsaw, May 2012

The Supreme Audit Office

(Najwyższa Izba Kontroli)

- helping to make for a better state

Where we come from

Known consistently in Polish as Najwyższa Izba Kontroli (or simply as NIK), the Supreme Audit Office came into being on 7 February 1919, this making it one of the first institutions put in place in a Poland newly sovereign after 123 years off the map of Europe. It was the country's famous inter-War leader, Marshal Józef Piłsudski, who signed the relevant Decree, and appointed Józef Higersberger first President. During the Second World War, NIK continued in operations within the framework of Poland's Government-in-Exile based in London. It then came through half a century of communist governments in the People's Republic of Poland, again becoming an independent auditing institution after the 1989 fall of communism, in the wake of systemic changes successfully pressed for by the Solidarity (Solidarność) trade union.

Who we are

NIK is Poland's supreme audit institution, subordinated to the lower house of Parliament (the Sejm), but independent of the country's executive. We operate on the basis of the 1997 Constitution of the Republic of Poland, as well as the recently amended Supreme Audit Office Act. We check upon the activity and financial management of the most important state institutions, i.e. the Ministries, and the agencies subordinated to them, as well as the National Bank of Poland and the administrations at regional and local level. We subject spending in line with the budget to scrutiny, along with the assumptions underpinning monetary policy. We also look very carefully at whether authorities are putting taxpayers' money to use in an economical, efficient and effective way.

Where we are going

By auditing the way in which Poland's public administration functions, we point out irregularities and warn of the consequences they may threaten. We pay heed to both the legal order and best practice when it comes to the management of assets and public finances. We supply information on the condition the state is found to be in, to both the Sejm and the public. We indicate where mechanisms are flawed and need putting right, as well as identifying loopholes in the law. In all of these ways, we help make for a better state.

Our strategy

NIK's last 3-year Strategy went out of force in 2011, and 2012 brought a change of approach to planning, with a one-year time perspective now being referred to as priorities are set. In this way we seek to identify areas of possible irregularities more accurately, and to react to them more quickly.

For 2012, a single overriding auditing priority has been identified, namely that the state should ensure Poland's ongoing, long-term financial stability. Three supplementary priorities entail the state being scrutinised with a view to:

- enhanced effectiveness of the educational system being achieved,
- universal and reliable medical care being assured,
- national heritage, natural resources and the spatial order being preserved.



Wiesław Motyka
Director
at the Department
of Strategy

A new strategy for NIK's work

At the Supreme Audit Office, we have now decided on a complete change of approach to audit strategy. The change has as its aim the more precise targeting of NIK's activity – at areas in which the state is not operating effectively enough, generating irregularities that society as a whole finds particularly burdensome.

Among a number of activities subordinated to this overall goal are a major reorganisation of the whole Office, a change in the means of planning preceded by far-reaching risk analysis, and modifications to auditing methodology.

The organisational changes reflect a desire to have NIK better adapted to the tasks it carries out. And the new structure will indeed take fuller account than previously of the environment in which we work, not least the way the state administration is divided up, the remits of the various Parliamentary Committees, and the UN's COFOG¹. The strategic objectives are served by a change in the structure of NIK that entails the splitting of large departments. Smaller departments corresponding with the different divisions of the state administration will be more attuned to the correct selection of subjects for audit. And if these subjects are better chosen, they will in turn correspond more closely with what the public is looking for. We are thus seeking to focus our scrutiny on those areas that society regards as of greatest importance, the associated topics having the greatest bearing on the relationship between the citizen and state institutions.

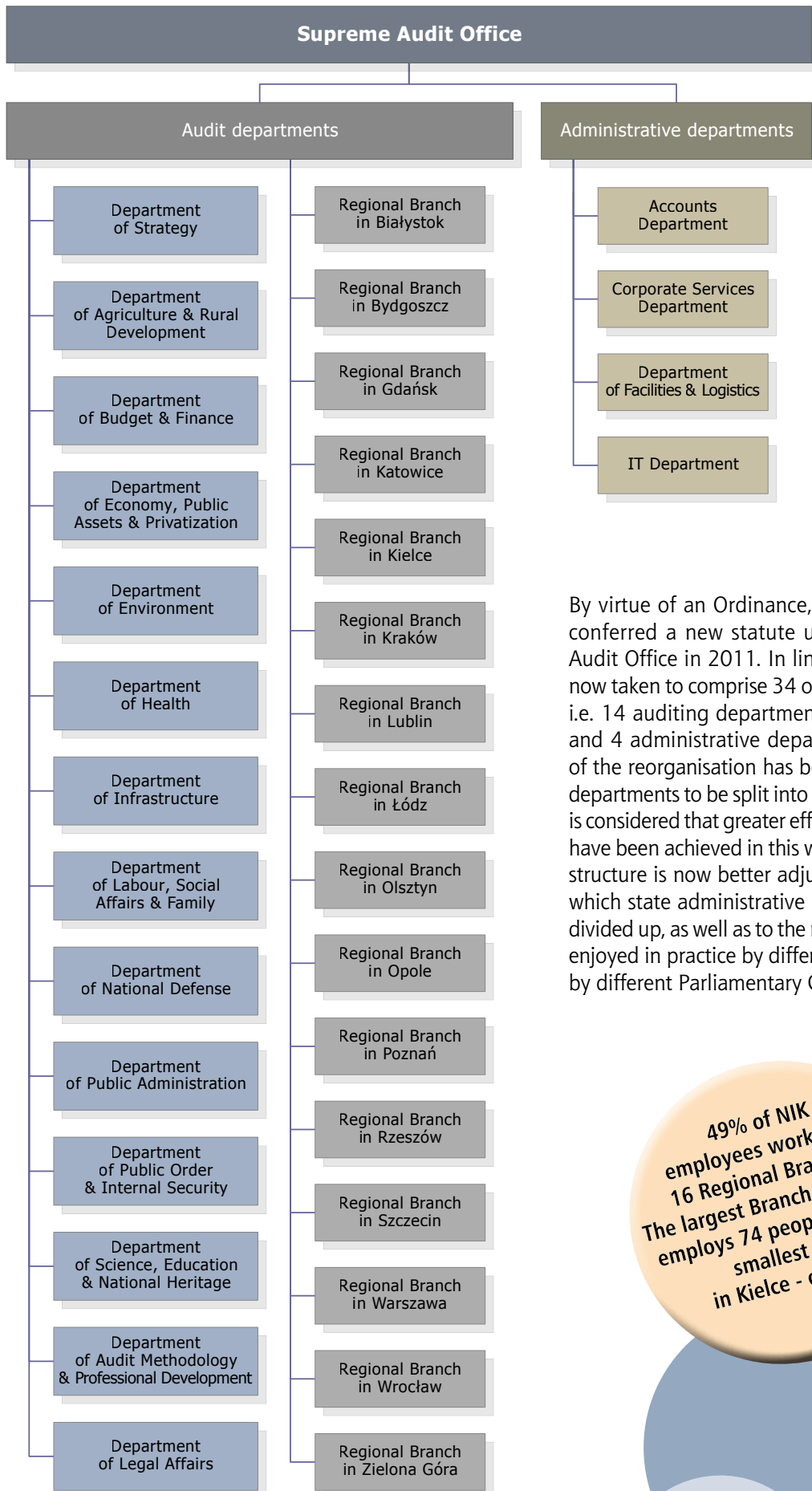
Easy to say, but how to achieve it?

The Department of Strategy now has an analysis centre tasked with carrying out risk analyses that will ensure optimal elaboration of the plan of work for each upcoming year. There will also be more effective identification of subjects for ad hoc auditing. These changes in the planning process were already tangible as preparatory work for the Office's 2012 annual plan was being done. A team led by NIK Vice-President Wojciech Misiąg has singled out one main priority and three subordinate ones around which this year's main auditing work is to revolve. The issue identified for priority treatment in 2012 is in fact the financial stability of the state, with all the associated topics.

The work of the team is ongoing, tangible output from it including assumptions drawn up to underpin NIK's planning and audit strategy for the year as a whole, with account taken of in-depth risk analysis. For its part, the Planning and Analysis Unit has worked with the auditing departments to compile a list of issues present in different areas of state activity that will offer a basis for carrying out public opinion research. The results of that will in turn ensure that audits that are in the offing are of more precisely-defined scope.

¹ Classification of the Functions of Government

How the Supreme Audit Office is organised



By virtue of an Ordinance, the Sejm Speaker conferred a new statute upon the Supreme Audit Office in 2011. In line with that, NIK is now taken to comprise 34 organisational units, i.e. 14 auditing departments, 16 field offices and 4 administrative departments. An effect of the reorganisation has been for some large departments to be split into smaller ones, and it is considered that greater efficiency and efficacy have been achieved in this way. Certainly, NIK's structure is now better adjusted to the way in which state administrative responsibilities are divided up, as well as to the nature of the remits enjoyed in practice by different Ministries, and by different Parliamentary Committees.

49% of NIK employees work in its 16 Regional Branches. The largest Branch in Warsaw employs 74 people, and the smallest one in Kielce - only 31.



NIK President Jacek Jeziński presents to the Sejm *The Analysis of the State Budget Implementation*, 26 July 2011

Cooperation with Parliament

The only body to which the Supreme Audit Office is subordinated is the Sejm of the Republic of Poland, which is the country's Lower House of Parliament. The Sejm appoints the President of NIK for a 6-year term in office, and has the right to order the Office to carry out given audits. It is nevertheless usual for NIK to initiate audits of its own volition, regularly laying before the Sejm the reports deriving from the more important of these.

In fact, each year NIK supplies Parliament with around 200 such reports on the results of either planned or ad hoc audits that have been carried out. Indeed, the results of more important audits are presented and discussed at sittings of different Parliamentary Committees.

Furthermore, our institution each year presents the Sejm with an analysis of spending in line with the central budget, along with assumptions that are to underpin monetary policy, an opinion regarding the so-called absolutorium (attesting to a lack of any

irregularities where the financial operations of the Executive are concerned), and a report on NIK activity throughout the given year. These documents are all debated by Parliament in plenary session.

NIK also provides the Sejm with so-called *de lege ferenda* conclusions, i.e. ones that suggest or call for changes to remove the loopholes in flawed legislation that audits have been able to uncover.

By means of an Ordinance, the Speaker of the Sejm confers statutes upon the Supreme Audit Office, these *inter alia* determining such key matters as NIK's organisational structure. It is obviously also a matter for the Sejm to pass the annual budget for the Supreme Audit Office.

In addition, NIK cooperates closely with the Parliamentary Committee on State Auditing. Following the 2011 election, this Committee in its new composition paid a visit to NIK, and its sittings have also been taking place here.



A joint sitting of the Parliamentary Committee on State Auditing and the NIK Council hosted by the NIK on 11 January 2012





The design of the newly built stadium in Gdańsk refers to the colour of the Baltic amber

Most significant audits in 2011

In 2011, NIK submitted 202 reports on the results of audits to the Sejm, the lower house of the Parliament. 95 out of these concerned the implementation of the state budget. Further 94 reported on the results of audits included in the annual plan and concerned various areas of the state activity. Additionally, NIK carried out 213 ad hoc audits, visiting over 600 entities.

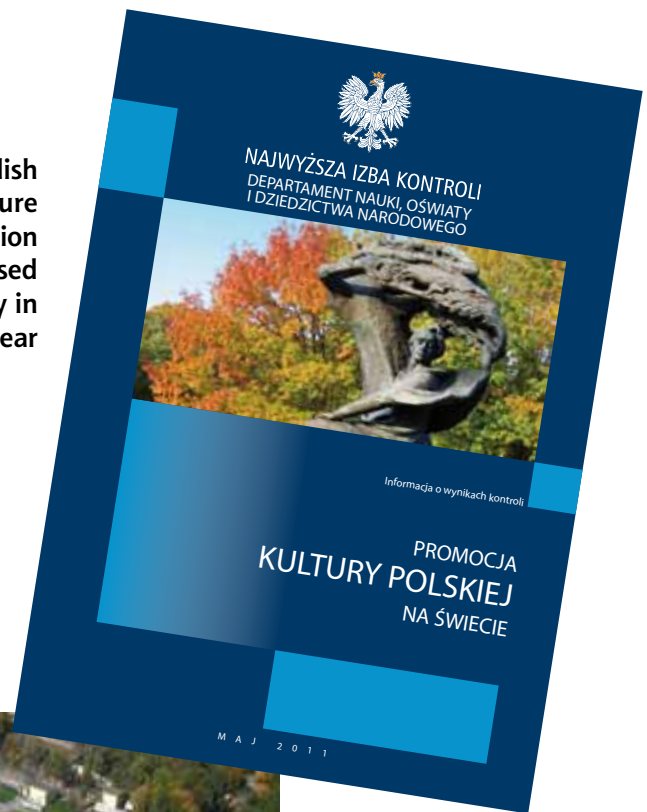
NIK paid specially great attention to its audits concerning the organisation of the Euro 2012 Football Championships and Poland's membership of the EU. The public opinion was very interested in audits carried out in the social security area, like the ones on the employment of the disabled, obesity in children, hospitals' functioning or animal rights' observation. A lot of public attention was also paid to the audit of the organization and safeguarding of VIP trips.



Education and well-being of children is one of the most important areas of NIK's activity

We have published "NIK Auditee's Manual" on our website where our sometimes a bit complicated audit procedure is described and explained.

The Polish culture promotion was analysed thoroughly in this year



The newly built Donbass Arena in Donetsk. NIK cooperated with the SAI of Ukraine in the field of audits on Euro 2012



Grzegorz Buczyński
Director
at the Department
of Science, Education
& National Heritage

Euro 2012 offers a chance to promote Poland

How did NIK's involvement influence preparations for Euro 2012?

Each year we have come up with an assessment of the state of readiness in each of the areas investigated. Each year NIK has also issued 50-60 audit conclusions and recommendations, and we later checked out the extent to which they had been put into effect.

What did NIK do to ensure that organisation of the football championships took a positive course?

Since 2008, we have been carrying out audits in parallel with our Ukrainian partners, and these ensured a constant supply of information on the state of preparations for Euro 2012. The work ended with a national report, plus a joint report from NIK and Ukraine's Accounting Chamber, since the project is a joint one involving the two countries equally. In fact, the problems encountered were quite similar, as both Poland and Ukraine are organising this kind of event for the first time, and neither has adequate infrastructure or experience with putting on such a big show. All the stadia (in both countries) had to be built from scratch, for example. The reports from

all the audits carried out on either side of the border were full of concern for the timely completion of high-quality work. But all the stadia did get built, even if finishing touches are still being put to each and every one.

The situation is rather worse when it comes to road and rail infrastructure. It only proved possible to build some of the expressways and renovate some of the railway stations. In each country, it has been the setting up of an adequate hotel base that has gone most smoothly, but that has obviously been a reflection of private money also being involved.

How was it possible for delays with the construction of stadia, roads and other developments to arise?

The organisers failed to appreciate the level of complexity of all those investments and new developments. Poland, for example, opted for the simultaneous construction of all the stadia and almost all the roads of motorway or expressway standard. But we didn't have enough domestic contractors to carry out those tasks, and the foreign ones have not always turned out to be reliable. We also need to



remember that the funding for all of that work was by no means unlimited! Also pretty disturbing was the way the authorities were ready to accept deadlines for the handover of new developments in transport just a couple of months before the championships were due to start – since that obviously generated a very high risk of things not being completed on time.

So what have we to be proud of?

Well, in spite of some failings and downsides, we shouldn't underestimate the scale of the work that has been carried out. NIK has all that down in black and white in its assessments of the progress made with preparations for the championships. Host-cities need to be praised for their huge commitment, and for the efficient way in which they organised both the stadium-building and the logistical undertakings. What's more, these 5 years have not brought a single bigger scandal linking up with Euro 2012.

What will be the impact of having organised Euro 2012 in Poland's case?

Had the championships not been held here, many new development would not have taken place. Not just stadia, but also roads, motorways, bridges and stations. For us there'll also be important new experience concerning the watching of, and participation in, a sporting event of world class, and a general popularisation of involvement in sport. Then there is the fact that a million people who otherwise had no reason to come here will in fact be arriving. It's up to us how we present ourselves to those people. Will they go away again convinced that it's not worth making another trip here? Or will they recognise how much of a good host and attractive partner we

can be? There's no doubt about Euro 2012 being an exceptional opportunity to promote Poland. But this is promotion on a scale we've never encountered before, so obviously we're still learning the ropes. All the more so since the million people actually coming here are not the end of the story. Tens of millions more will be sitting in front of their TVs, and so it's crucial what they see of us, beyond the matches themselves. And that's entirely up to us now.

Why was it your Department tasked with auditing the preparations for Euro 2012?

We are responsible for sport, so we were the ones interested in the state of preparations for the championships. But it became apparent very quickly how important security during the whole period was going to be. That was a matter in part for us, and in part for the Department of Public Order and Internal Security.

So will everything be safe in Poland during the time of the championships?

I trust that the organisers and the services responsible for the organisation and safety of the championships are doing everything possible to make sure that that is the case. We do have detailed studies carried making it clear that this is going to be no easy matter. Why is that so? Because, as a country, we lack experience with things like organising the fan zones in which people gather to watch matches on big screens. Zones of this kind are going to be present, not only in the four Euro 2012 host-cities, but also in as many as 50 others which indicated a readiness to organise such events.



Our audits contribute to enhanced security

I am convinced that an audit carried out well can give rise to tangible improvements in the way the state operates. As it performs its duties, NIK wishes to attach importance, not only to the functioning of key state institutions, but also – and above all – to the way things look from the standpoint of the ordinary citizen. It is after all to him or her that state institutions are supposed to be providing a good and efficient service. It is the task of our department to carry out audits in the justice sphere, but above all in internal security.

It was for this reason that – in response to the aviation tragedy at Smolensk, which killed the President of Poland and 95 other members of the delegation travelling to Katyn to commemorate the wartime massacres there – NIK responded by carrying out an audit of a strategic nature, seeking – not to determine the causes (this being a matter for other services and for the Prosecutor’s Office), but rather to look for and identify possible irregularities, in particular of a systemic nature, that might have arisen in regard to the organising and safeguarding of foreign trips in general and this visit in particular. We wanted to

determine whether state institutions had been taking due care of the most important officials in the state – a meaningful question given the enormously tragic dimensions of the events that had unfolded. A large number of state institutions and offices were audited simultaneously, not least in the military, particularly in the air force squadron at that time responsible for VIP flights. Of course, seeking out irregularities was just one aspect to this work. There was also the overriding aim of making sure that the security systems were changed with due urgency, in order to prevent similar disasters from ever taking place in future.

The Department of Public Order and Internal Security, as headed by myself, audits, among others, the Internal Security Agency, the Central Anti-Corruption Bureau; the Police, Border Guard and Fire Brigade Headquarters; the Ministries of Internal Affairs and of Justice; and the Office of the Prosecutor-General. Our task in each case is to check if the activities these services engage in coincide with the goal of the effective functioning of the state. Audits of the institutions responsible for internal security are in fact particularly focused on the extent to which the

Marek Bieńkowski
Director
Department
of Public Order
and Internal Security





ordinary citizen is being served as he or she should be. It is also important that the NIK audit, not merely the ways in which the different institutions prepare for threats that may arise, but also to what extent they are working to prevent crisis situations from taking shape in the first place. Preventative measures are still being neglected in Poland, and NIK is striving to ensure that they be strengthened, all the more so since they are of cardinal importance to a feeling of safety and wellbeing on the part of the citizen.

It was with this security of the citizen in mind that we took up the matter of the state of preparedness for the Euro 2012 football championships (not least

on the part of the Polish Police). As it turned out, our audits made it clear that, just a few months before the kickoffs in Poland and Ukraine, there was no proper register in place to deal with those individuals subject to so-called "stadium bans". Courts obliged to inform the Police within 24 hours of the issuing of a ruling in such a matter were in fact taking more than 10 days or two weeks to do so. For their part, the Police were slow in entering relevant data on their database. The tangible effect of the audit carried out was for work to be done on the database founded under the Act on the Security of Large-Scale Events, which lists those capable of posing a threat to security and public order in the course of Euro 2012.



A meeting of experts of the SAIs involved in the international cooperative audit in the area of the employment of the disabled in the public sector

Opportunities for the disabled

The issue of ensuring that the disabled can be active professionally is an international and universal one; hence the launching by NIK – at the 7th EUROSAI Congress convened in Kraków in June 2008 – of an initiative that would see joint international audit of the ways in which different states are managing to fight unemployment among disabled people.

Since that time, the project has benefited from the cooperative efforts of the 12 EUROSAI Supreme Audit Institutions of Bulgaria, the Czech Republic, Macedonia, Germany, Romania, Slovakia, Spain, Slovenia, Switzerland, Turkey, Ukraine and Poland. It has been the task of Poland's Supreme Audit Office to coordinate the international auditing process.

The results of the work have made clear just how universal the main problems are: while programmes encouraging the occupational activation of disabled people are both widely present and in the process of being implemented, their scope is everywhere limited

by the availability of resources assigned to the task, as well as the still-small numbers becoming involved in different projects.

Unfortunately, the international comparison aspect has so far rather failed to yield a clear answer when it comes to the nature of the instrument seeking to support employment of the disabled that is deemed to have brought the best results so far.

In turn, in Poland (long years of experience with programme implementation notwithstanding), the National Fund for the Rehabilitation of the Disabled lacks the instrumentation that would allow tasks to be standardised and their relative effectiveness compared.

Disabled people's access to government offices in every country continues to be impaired and obstructed by barriers of a functional nature, this also despite the adaptation work that has been carried out. More work therefore remains to be done.



Wojciech Misiąg
NIK Vice-President

Auditing the state budget implementation

Around 100 audits a year (or half of the planned ones carried out annually by NIK) are devoted to the matter of the implementation of planned budget spending by Ministries, central offices and lower-tier authorities. It is a matter of great importance what these audits have to say, since it is on the basis of them that Parliament (the Sejm) passes the so-called absolutorium, under which the Government is acknowledged to have acted (in particular as regards finances) in line with the Budget, and with the law in general.

As is clear, the scale of the Office's involvement in budget-related auditing is huge. Happily, the results are also impressive - very comprehensive and far-reaching audits are carried out each year, making it possible to verify the degree of correctness of both the spending of means from the budget in almost all areas of state activity, and the subsequent accounting process that spending is made subject to. Scrutiny extends to those engaged in budget allocation and spending on all three tiers of administration, and audits are carried out in all ministries and departments, at the Chancelleries of the President and Prime Minister, and in other central offices, including the National Bank of Poland.

The correctness of financial management engaged in by the Armed Forces, courts, Prosecutor's Office, Police, Special Services, Fire Brigade, Border Guard and governmental agencies is checked. Voivodship Offices are also audited, as are the budgets of local and regional authorities, in connection with the fact that these are supplemented by central budget transfers of funding for the implementation of certain defined tasks.

Each year, NIK draws up a report entitled "The Analysis of the Implementation of the State Budget", together with monetary policy assumptions, which is submitted to the Speaker of the Sejm. Various provisions are discussed in detail in the document. Beyond that, the results of the budget-related audits that have been carried out are also presented by the President of the Supreme Audit Office to a plenary sitting of the Sejm. What has been established by NIK audits is of key importance, since Members of Parliament draw on that as they decide whether or not to grant the Government their absolutorium, which confirms that activity engaged in during a given year has been properly in line with budget plans and assumptions, and accounted for in the proper manner.

Making use of EU funding

NIK subjects spheres linked with Poland's EU membership to systematic scrutiny. The findings these audits come up with are fortunately consistent in suggesting that there are no more major irregularities in either the running of competitions, or the actual co-financing of programmes and projects from the EU Funds. On the less positive side, there is still far too limited a level of utilisation of the grants that are being made available.

2011 saw NIK carry out more than ten different audits in areas associated with the utilisation of EU funding. These focused first and foremost on matters environmental, social, economic and development-related, the most important of these being the obtaining and subsequent utilisation of means from the Structural Funds and the Cohesion Fund, as well as the payments associated with the Common Agricultural Policy.

NIK has noted an excessively formal approach on the part of the domestic institutions in Poland that engage in "goldplating", when they burden beneficiaries with requirements that in fact go beyond what is provided for in EU law. In consequence, just 0.15% of the Structural Fund allocation to Poland for the period 2007-2013 was actually made use of in the first two years.

The voivodships (province-regions) into which Poland is divided administratively differ markedly when it comes to the incidence of both contract-signing and spending within the Regional Operational Programme framework. It has now been revealed that there are certain Priority Axes under which no payment of beneficiaries whatsoever has so far taken place.

Marian Cichosz
NIK Vice-President



www.nik.gov.pl

We are open to the media and society

Organising a 2011 Seminar entitled "SAI communication with the public via the media", we drew to Warsaw representatives of the press services of around 20 Supreme Audit Institutions from across Europe, our goal being to consider together how communication between SAIs, the media and the public might be further improved.

In the course of the event, we exchanged experiences as to working with the media, while journalists from the press, radio and TV told of their experiences with spokespersons.

Last year, as many as 12 audit topics turned out to be of exceptional interest to the media. The record-breakers were the audits involving sport, and particularly preparations for the Euro 2012 football championships (more than 300 publications drawing on information from NIK) plus the building of a network of Orlik stadia for young people (c. 200 publications). For obvious reasons, there was great media interest in the auditing of the way flights are organised for the country's most important officials (more than 400 publications already, with new ones appearing all the time still). The media also sought out topics of a social nature, e.g. concerning the operations of municipal police services, road safety, the raising of pre-school children, scrutiny over clinical hospitals and housing management.

With the information society model now so dominant, the website of the Supreme Audit Office has come to represent an extremely important element by which NIK communicates with citizens. Through it, those online can become closely acquainted with the institution, the way it is organised and the things it does. Members of the public have more or less instant access to our "visiting card", and, by making effective use of the Internet, NIK puts information on the situation and functioning of the state across to a wide range of recipients, not least school pupils and students, as well as NGOs. The NIK website includes information on the Office's history, organisation, structure and ongoing activity, which is targeted at a wide range of potential recipients, albeit with particular account taken of the needs of journalists working for the domestic or foreign media. The site can also be used to alert NIK to irregularities in the activities and functioning of public administration.

Up and running since September 2010, the new website nik.gov.pl is enjoying a high level of interest on the part of Internet-users. In 2011, the NIK portal was visited by almost half a million users, while the website recorded 1,666,024 hits. The site also has a regularly-updated English-language version, which all interested are very much encouraged to visit.



Paweł Biedziak
NIK Press Officer

NIK audits in 2011

In 2011 we audited among others:

In the area of general public services:

- the functioning of the Civil Service
- the management of public assets by municipalities
- access to public information
- how local authorities assisted persons entitled to receive alimony and maintenance



In the area of defence:

- the professionalization of the Polish Armed Forces
- the utilization of public assets for the restructuring of defence industry companies
- how the Polish Armed Forces realized their housing tasks
- Whether the military airport in Krzesiny near Poznań was well prepared for basing F16 jet fighter aircrafts

In the area of public finance:

- the protection of the interests of clients of insurance and pension funds
- performance of control and audit tasks by the tax administration
- management control systems in local administration
- utilisation of public grants by foundations and associations



In the area of public order and safety:

- how information was collected, processed and made available for the needs of the safety of large-scale events
- the implementation of the Modernisation Programme for the Police
- the functioning of the Municipal Polices
- the crisis management system in Poland

In the areas of culture and education:

- the preparation for the Euro 2012 football tournament
- how public aid funds for school students were utilized
- how public authorities prevented overweight and obesity in school children
- how public kindergarten services functioned

In the area of economic affairs:

- how public authorities supported employment of the disabled
- stocking of fuels by heat and power plants
- how local authorities managed roads
- the safety of dangerous goods' transport

In the areas of health and social protection:

- the organization and financing of the transplantation system
- provision of midwives services
- the progress of hospitals' commercialization
- medical universities' hospitals and clinics
- the organization and financing of occupational therapy
the State Fund for Rehabilitation of Disabled Persons

In the area of environmental protection:

- flood protection in the basin of the Odra river
- the observation of animal rights
- the system for medical waste neutralization
- the system for coal mining waste processing
- water supply and waste water sewage systems provided by municipalities
- access to public lakes

In the area of housing and community amenities:

- provision of houses to the poorest
- how communities granted discounts in community houses' privatization
- how central and local authorities fulfilled their tasks in land and town planning
- the administration of data bases for land planning infrastructure
- the implementation of administrative decisions on buildings' demolition





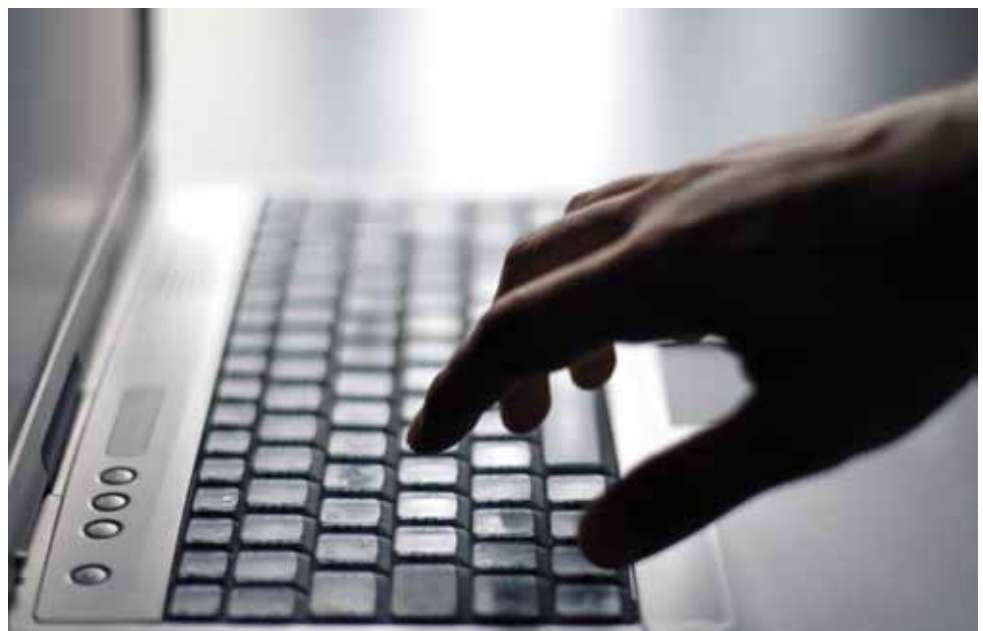
Dorota Gawot
Director
IT Department

Mobile Auditor

As our auditors spend most of their time in the field (with the entities they are auditing), it is a key matter for them to have constant and safe access to NIK's teleinformatic systems. These were the circumstances in which the Mobilny Kontroler ("Mobile Auditor") project took shape.

Equipping all our auditors with mobile phones and modems allowing for data transmission to portable computers has proved to be entirely beneficial, since "Mobile Auditor" allows for connection with, and the utilisation of, the internal resources of NIK, without a need to either return to headquarters. This is significant, since the audit history of the body an auditor is working with at a given time is obviously among the sources that can be checked readily, this including information on the conclusions NIK arrived at previously as regards the given subject, and on whether these have been responded to. Auditors also have access to bases detailing the law in force in Poland, as well as the Supreme Audit Office's own internal regulations.

The programming installed on mobile computers is leaving auditors free to process and generate the key documents when it comes to conducting and documenting an audit. Thanks to the mobile phones and mobile Internet access, those engaged in an audit can maintain ready and steady contact with one another, as well as with coordinators tasked with overseeing their work. A further tangible benefit of the project is the way it cuts spending on phone connections.





Marek Chodkiewicz
NIK Director General

What the auditor said

In 2011, the Supreme Audit Office was subject to external auditing of its own for the first time ever. To our mind, this kind of scrutiny was a further sign for Parliament and the public alike that we are a fully transparent institution.

NIK noted with satisfaction the positive assessment it had received in the report from the external auditor, which had been commissioned to perform the task by the Speaker of the Sejm.

In the overall assessment, the auditor wrote "...sound management, purpose and reliability have characterised the designation of public means that has taken place, as well as the targeting of public procurement ". The auditor also described the Office's budget reporting as both correct and reliable.

While in negotiations with the Sejm on this matter, before the audit started, NIK stressed that the need to bear in mind its independence necessitated strict defining of the scope of any audit to be carried out, which should also be confined to the financial side of its operations. These postulates met with understanding on the part of MPs.

The NIK College (Polish: Kolegium NIK) is an advisory and auxiliary body involved in the process of approval and adoption of the most important documents that are submitted to the Sejm. It also passes the NIK annual work plan and has several other competences. The College is composed of the NIK President (Chair of the College), Vice-Presidents, Director General and fourteen other members, appointed by the Sejm Speaker: seven from among NIK Directors and President' Advisors and seven are law and economics academics.

NIK – the Polish institution assessed most favourably from the point of view of mechanisms combating corruption

In the latest report from Transparency International and Poland’s Institute of Public Affairs, entitled “Anti-Corruption Mechanisms. Monitoring report” (Mechanizmy przeciwdziałania korupcji w Polsce. Raport z monitoringu), NIK obtained 88 points out of a possible 100, thus taking first place among all the Polish public institutions evaluated.

The assessment extended to the country’s legislature, executive and judiciary, as well as its public administration, investigative bodies, Electoral Commission, Commissioner for Citizens’ Rights, Central Anti-Corruption Bureau, political parties, NGOs and media. The aim was to gather information on means of counteracting corruption, and to assess the degree to which these might prove capable of improving the quality of public life and ensuring good governance.

The report praises the independence and transparency of action of NIK, as well as its professionalism. More specifically, the Office’s effective internal structure is singled out for commendation, as is the care taken to ensure that functions are discharged properly. The high standards auditors achieve in their work are also referred to. Most pleasingly of all, the report concludes by stating that it is impossible to overstate the significance of the Supreme Audit Office’s role in combating corruption in Poland and showing concern for transparency and integrity in public life.

Similar monitoring is carried out in 25 EU Member States, with the support of the European Commission.





NIK President Jacek Jezierski hands over the presidency of EUROSAI to the President of the Tribunal de Contas of Portugal Guilherme d'Oliveira Martins during the 8th EUROSAI Congress in Lisbon.

From left to right: T. Nombembe, Auditor General of South Africa and Chair of the INTOSAI GB, J. Jezierski, G. d'Oliveira Martins, M. Núñez Pérez, President of the Tribunal de Cuentas of Spain and Secretary General of EUROSAI

International activity of NIK

International activity of NIK focuses on the twin priority areas of exchanging standards, best practices and knowledge with a view to auditing activity being supported; and of conducting international cooperative audits with foreign partners.

NIK is a member of the European Organisation of Supreme Audit Institutions (EUROSAI) and the International Organisation of Supreme Audit Institutions (INTOSAI). It is actively involved in the work of the Contact Committee of the Heads of the Supreme Audit Institutions of the European Union and the European Court of Auditors (ECA), as well as in bilateral and multilateral contacts with the SAIs of other countries. President of NIK Jacek Jezierski was the Chair of the EUROSAI Governing Board in the years 2008-2011, while since November 2010 he has been Chair of the INTOSAI Subcommittee on Internal Control Standards.

INTOSAI

As an element of cooperation within the framework of INTOSAI NIK's most important task in 2011 was to continue to preside over the INTOSAI Subcommittee on Internal Control Standards. The Subcommittee's task is the development and promotion of good practices in the field of internal control for the public

sector. In the past year, the Subcommittee has inter alia devised a detailed action plan for implementation up to 2013. The plan has entailed the devising of examples of measures for all internal control objectives and components, integration of the internal control and risk management conceptualisations, and the development of a paper dedicated to reporting on internal control standards. In October 2011,

the President of NIK presented a report on the Subcommittee's work at the sitting of the INTOSAI Governing Board convened in Vienna. At the request of the Chair of the PSC – the Supreme Audit Institution in Denmark – the Board selected NIK's President to represent INTOSAI on the International Internal Audit Standards Board.

April 2013 saw the President of NIK participate at a seminar held in Paris to mark the 50th anniversary of the OECD, under the title "Internal Control and Internal Audit: Ensuring Public Sector Integrity and Accountability."

In 2011, NIK's chairing of the INTOSAI Subcommittee on Internal Control Standards was supplemented by a more general role based around its membership in the work of INTOSAI's:

- Working Group on Environmental Auditing,
- Working Group on IT Audit,
- Working Group on Key National Indicators,
- Working Group on the Fight Against Corruption and Money Laundering,
- Task Force on Financial Crisis,
- Working Group on Programme Evaluation,
- Subcommittee 3 (of the Capacity Building Committee): Promote Best Practices and Quality Assurance through Voluntary Peer Reviews.

Apart from being engaged in INTOSAI permanent bodies, NIK also participated in other events that INTOSAI organised for its members in 2011. For

example, the President of NIK participated in the 21st UN/INTOSAI Symposium (Vienna, 13-15 July 2011), which was devoted to effective practices as regards the cooperation between Supreme Audit Institutions and citizens, with a view to the level of public accountability being raised. Under the heading of Symposium theme no. 1 ("Communication between the SAI and citizens"), the NIK President gave an address on "Communication between the SAI and citizens to raise the level of public accountability"

EUROSAI

In 2011, activity on the part of the Supreme Audit Office under the EUROSAI framework was focused on completing work on the EUROSAI 2011-2017 strategic plan, preparing for the 8th Congress summing up and bringing to a close NIK's 3-year Presidency of EUROSAI, as well as on everyday, ongoing work within Task Teams and Working Groups.

NIK presided over the "Strategic Plan" Task Force, as well as playing an active part in the work of the EUROSAI Working Group on Environmental Auditing and the EUROSAI IT Working Group, and two Task Forces concerned with the Auditing of Funds Allocated to Disasters and Catastrophes and with the elaboration of Good Practices for Achieving Quality within an SAI, as well as from June onwards in the work of the two (out of four) Goal Teams appointed by the Congress in Lisbon with a view to better implementation of EUROSAI's strategic objectives.

The activity of the EUROSAI IT Working Group has



Opening of the 3rd EUROSAI-ARABOSAI Conference in Abu Dhabi on 29 March 2011

From left to right: J. Jezierski, then Chair of the EUROSAI GB, H. Saeed Al Amimi, President of the SAI of the UAE, host of the Conference, O. Jafar Faqeeh, President of the General Auditing Bureau of Saudi Arabia and 2nd Vice-Chairman of the ARABOSAI Executive Council



Malashri Prasad, the Additional Deputy Comptroller and Auditor General of India headed the Indian delegation to the bilateral seminar dedicated to the issues of communication between SAIs and the public opinion

recently entailed an important new task for NIK in respect of the Working Group on IT, inasmuch as it took over from Portugal's SAI with the heading of the sub-group implementing a project on e-Government (www.egov.nik.gov.pl). In turn, on 20th and 21st October 2011, Warsaw hosted a meeting to launch the NIK-managed project also participated in by 6 Supreme Audit Institutions within the sub-group (of Estonia, The Netherlands, Portugal, Russia, Slovakia and Switzerland).

NIK presided over the completion – in the first half of 2011 – of work to draw up a Strategic Plan whose acceptance by the EUROSAI Board was followed by its adoption at the 8th EUROSAI Congress in Lisbon in June 2011. The Plan has been devised for the whole 2011-2017 period and in fact details the EUROSAI vision and mission, the values its activities are devoted to, and the strategic activities and actions needing to be pursued for their achievement (plus measures concerning the implementation of each one of them. The strategic objectives accepted in the plan for EUROSAI involve: (1) Capacity Building – via the facilitated development and strengthening of EUROSAI members; (2) Professional Standards, i.e. the promotion and facilitation of work to implement the International Standards of Supreme Audit Institutions, as well as a contribution to their further development; (3) Knowledge Sharing – between INTOSAI members, as well as with external partners, and – (4) Governance and Communication – the heading of EUROSAI in such a way that principles of good governance and effective communication are upheld. Since EUROSAI is an INTOSAI regional grouping, the strategic plan makes repeated reference to INTOSAI activity, albeit

at the same time bearing in mind the specific features of the European region.

The report on the activity of Poland's EUROSAI Presidency (2008-2011) was adopted by the 8th EUROSAI Congress. That Congress – convened in Lisbon – was also presented with the results of certain international audits carried out by EUROSAI members, including one into the employment of the disabled in public administration coordinated by NIK but extending to 12 states, and another concerning the degree of preparedness of Poland and Ukraine as joint hosts of UEFA's Euro 2012 Football Championships. The President of NIK also presided over the Congress theme session devoted to the auditing of independent economic regulators.

Another significant achievement of the Congress was EUROSAI's official statement calling upon Europe's Parliaments and citizens to support the independence of Supreme Audit Institutions from the entities they are auditing, as well as to help protect them against external pressure. The statement's adoption followed the initiative taken jointly by NIK and the EUROSAI Secretary-General, i.e. the Tribunal de Cuentas of Spain. The stance adopted referred back to INTOSAI activity engaged in with a view to information on principles underpinning the independence of SAIs being propagated and disseminated, this bearing fruit in the passing of a 22 December 2011 Resolution in this matter by the 66th UN General Assembly. The Resolution, entitled „Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” – makes reference to INTOSAI documents

in the form of the Lima Declaration of 1977 and the Mexico Declaration of 2007. An active role in work to make the Resolution ready was played by Poland's Permanent Mission to the UN.

To be mentioned among initiatives launched and pursued by the President of NIK during his time presiding over the EUROSAI Board is the cooperation successfully entered into between EUROSAI and the ECIIA (European Confederation of Institutes of Internal Audit), as finalised through the signing of a formal agreement at Rome on 7 March 2011. By virtue of that, the Parties have assumed an obligation to cooperate in ensuring a better understanding of the concept of internal audit, emphasising the importance of internal audit systems and introducing guidelines relating to them, and exchanging good practice as regards good governance, as well as experience regarding both instrumentation and research.

A further NIK initiative was a Seminar for EUROSAI members devoted to communications between SAIs and the public, as facilitated by the media, as well as the role played by the media when it comes to the ways SAIs and the results of their work are perceived by the public. The Seminar was held in Warsaw on 10-11 May 2011, bringing together representatives of the Press Services of some 20 European SAIs, who were able to share experiences regarding cooperation with the media. Representatives of the worlds of the media and public relations were also invited to participate, this allowing for fuller insights into the way "the other side" perceives SAIs.

On 29-30 March, Abu Dhabi in the United Arab Emirates played host to the 3rd EUROSAI –

ARABOSAI Conference, at which NIK's President as Chair of the EUROSAI Board participated, along with representatives of more than 40 audit institutions from across the two regions. The Conference slogan referred to combating corruption, as well as promoting transparency and accountability. In his welcoming address, the President of the Supreme Audit Office stressed the role SAIs play as guardians of public money, most especially in the current era of economic crisis. He also underscored the significance that transparency of functioning of audit institutions has where the fight against corruption is concerned. In the course of three sessions addressing different topics, the heads of European and Arab-world SAIs spoke of their experiences in introducing International Standards for Supreme Audit Institutions (ISSAI), measuring the efficiency of audit institutions and being innovative where the fight against corruption was concerned. The delegates adopted the Abu Dhabi Declaration, whose principal assumptions are the fight against corruption, introduction of ISSAI standards and cooperation in the mutual promotion and support of EUROSAI and ARABOSAI.

Istanbul on 22 and 23 September was the venue for the first joint EUROSAI-ASOSAI Conference, which was the result of cooperation between the two bodies initiated by NIK in the course of its EUROSAI Presidency. At the Conference, particular attention was paid to approaches to transparency and accountability, as well as relevant challenges, plus the role of SAIs and International Auditing Standards in strengthening transparency and accountability. Also the subject of debate were the challenges facing SAIs where means of communication are concerned, and the ways in which their relations with the media and

NIK President Jacek Jeziarski and Head of the Accounting Chamber of Ukraine Valentyn Symonenko have just signed a joint report on the audit of the two countries' preparations for Euro 2012



NGOs may be reinforced. The challenges of ensuring transparency and accountability were also discussed in relation to such specific areas of financial management as defence spending, public procurement, the public debt and the tax system.

At the invitation of the World Bank, the President of NIK on 5-7 December took part in a Workshop organised with Iraq's Supreme Audit Institution. In the context of a session on changes in the management process, NIK President gave a presentation on the Office's experiences with a 20-year period of change in Poland. He also presented the new strategy as regards communications in the context of a session on key SAI instruments and their role in strengthening management in public administration. The representative of the Supreme Audit Office also spoke on changes in internal auditing in Poland over the course of the last 20 years.

NIK'S PARTICIPATION IN COORDINATED AUDITS IN 2011

Coordinated audits, carried out in cooperation with foreign partners, constitute a very important element of NIK's international activity. In 2010, NIK participated in 4 audits performed in collaboration with other SAIs:

1. A parallel bilateral audit of Polish-Ukrainian preparations for organising and co-hosting the Euro 2012 Football Championships.
2. International auditing of the implementation of

programmes to increase employment of the disabled (carried out by the SAIs of Bulgaria, the Czech Republic, Germany, Macedonia, Poland (co-ordinator), Romania, Slovakia, Slovenia, Spain, Switzerland, Turkey and Ukraine)

3. Auditing of implementation of the Cross-Border Cooperation Operational Programme between Poland and the Slovak Republic in the years 2007 – 2013

4. The costs of Structural Fund auditing (as carried out by the SAIs of Austria, Bulgaria, the Czech Republic, Germany, Hungary, Italy, Latvia, The Netherlands, Portugal, Slovenia, Slovakia and Poland).

CONTACT COMMITTEE

The Contact Committee brings together the Heads of the European Union Member States' SAIs and the European Court of Auditors, with the aim of cooperation among audit institutions being facilitated. In 2011, NIK representatives were actively involved in the work of the following groups of the Contact Committee:

- Working Group on Structural Funds IV,
- the Working Group on Activities on VAT,
- the Updating Group on Public Procurement,
- the Task Force of Liaison Officers on Cooperation between National SAIs and the European Court of Auditors.

At its annual meeting, held on 13-14 October in Luxembourg, the Contact Committee discussed EU economic management, audits carried out by SAIs in regard to EU-related matters, activity to ensure the reliability of domestic statistics, and the European Stability Mechanism. President of NIK Jacek Jezierski



NIK President Jacek Jezierski meets Member of the Standing Political Bureau of the CPC He Guoqiang who paid a visit to Poland in July 2011



discussed the Office’s experiences where audits on financial stability are concerned. NIK had drawn attention to this matter in 2008, planning an audit that would take in Poland’s Ministry of Finance, National Bank and Financial Supervision Authority, even before the crisis in the US became a global one. By engaging in this kind of auditing activity, NIK supports efforts to counteract the emergence of disequilibrium in the economy.

37th session of the EUROSAI Governing Board held in Lisbon before the 8th EUROSAI Congress was the last one chaired by NIK President Jacek Jezierski in his capacity as the Board’s Chair

COOPERATION WITH THE EUROPEAN COURT OF AUDITORS – ECA

NIK cooperates with the European Court of Auditors (ECA) in the course of the audit missions it conducts in Poland (17 in 2011). This cooperation extends inter alia to the participation of NIK auditors as observers in ECA audit missions in Poland, support for the ECA in dealing with Polish auditees and in obtaining necessary data and documents, as well as exchanges of periodic work plans between NIK and the ECA. Experience and information gained through participation in ECA audit missions adds to NIK auditors’ knowledge on potential irregularities in the field of European Union fund management. This information is also useful for NIK in planning audits relating to EU funds.





Zygmunt Gołębiowski is responsible in NIK for bringing information into the public domain

Citizens want to know

The two groups most inclined to request release of Supreme Audit Office information into the public domain are citizens with a detailed interest in how the central and local governmental administrations function, as well as students who are gathering material for their theses.

The issue of making information available (not only by NIK) is regulated by provisions of the Act on access to public information. While the activity of the Supreme Audit Office is covered exhaustively in its Public Information Bulletin, as well as on the Office's website, it is nothing unusual for citizens to come up with a request for further information at an even more detailed level. 348 such questions were received in 2011, and these further raised the total number of times since 2001 (when the aforementioned Act came into force) that information has been issued in response to a request submitted.

It is most common (in fact in the case of 44% of all applications) for those submitters of questions to be interested in the results of audits carried out on bodies of the central or local government. Citizens are seeking very many different types of information, from a wide range of sources, ranging for example from the results of audits on prison conditions, via an interest in audit reports regarding the Treasury Foundation or else checks carried out in healthcare institutions in the years 2010-2011, all the way through to NIK reports on corruption, as well as post-audit pronouncements in relation to the auditing of activity at the Foreign Debt Administration Fund in the years 1989-1990, the results of checks on the organisation and funding of supplementary vocational training for teachers, and information on changes in state auditing institutions in the years 1989-2011.

Citizens form the largest group of applicants (accounting for two-thirds of requests submitted), while other groups include state or local-government offices, NGOs, the offices of parliamentarians and journalists.

In 2011, NIK was able to come up with a positive response to more than 87% of the requests for information it received. Non-provision of information occurred where documentation sought was not present among NIK resources at all (since no auditing in relation to the request had been carried out) – in 27 cases (or 7.8% of the total), while straightforward rejections of applications applied in just 17 cases (4.9%). Here, refusal reflected audits that were still ongoing, or ones whose results had not yet been laid before the Sejm. NIK also declined to release information reflecting the professional confidentiality of the auditor, or else deemed capable of infringing individuals' privacy.



Logowanie do portalu

Login:
 Hasło:
 Nowe!

Katalog tematyczny

- KontroNIK**
 Wezwałot
 Upoważnienia do kontroli
 System publikacji kontroli
 Podręcznik kontrolera
 Kompendium
 Finansowe rezultaty kontroli
 Archiwum NIK
 Wsparcie informatyczne kontroli (WIK)
 Budżet zadaniowy P/11/001
 Wykonanie budżetu państwa 2011
- PrawNIK**
 LEX
 Wydawnictwa ABC
 Baza opinii prawnych

Aktualności

Można jeszcze zapisać się na szkolenia
 16 maja 2012 11:00
 Pod koniec maja w centrali NIK oraz ośrodku w Goławicach odbędą się szkolenia z postępowania egzekucyjnego w administracji, naruszenia dyscypliny finansów publicznych oraz podatków i opłat lokalnych. O wolnych miejscach na wszystkich trzech kursach informuje Departament Metodyki Kontroli i Rozwoju Zawodowego.

Trzy raporty na jednym posiedzeniu
 16 maja 2012 09:17
 Posłowie Komisji Infrastruktury oraz Samorządu Terytorialnego i Polityki Regionalnej na posiedzeniu łączonym rozpatrzyli trzy raporty NIK. Szczegółowe ustalenia kontroli zaprezentowali dyrektorzy: Departamentu Infrastruktury oraz Delegatur NIK: w Zielonej Górze i Kielcach.

Baza teleadresowa

Książka telefoniczna, Departamenty i Biura, Poczta

Księga Stylu NIK
 spójny wizerunek Najwyższej Izby Kontroli

Nowelizacja ustawy o NIK
 najważniejsze zmiany, nowe zarządzenia

NIK w mediach
 codzienny przegląd prasy, radio, telewizji i portali internetowych

NIK intranet site



Magdalena Czerniak-Kowalska
 Editor
 of the NIK Intranet

What have the latest audits been revealing? Who's been promoted? What's for lunch?

It has now been a year and a half since NIK's intranet portal came into operation in its present, modern form. Our statistics are making it clear that every single employee makes use of its content, on average several times a day. Recently, the subjects of greatest interest have been the amended Supreme Audit Office Act, the new auditing procedure and NIK's ongoing reorganisation.

The Internet portal operating at NIK is an instrument assisting with communications within the institution. It is our aim that each of our c. 1700 employees – irrespective of whether they are at the head office, a branch office or on the premises of an entity being audited – should have constant access to information. The pages accessible online give readers access to the latest information on their place of work, but also on employee issues, NIK's cooperation with other bodies, and such useful instrumentation as computer applications, blank documents ... and even the latest menu at the cafeteria.

Interactivity is a further goal, and it is nothing unusual for employees to wish to inform us about interesting upcoming events worth publicising more widely. It is often therefore thanks to the portal that we learn of our colleagues' more unusual interests, and their attainments outside work, not least in areas like painting, photography, sport and music. It is my impression that rapid access to up-to-date and exhaustive information helps NIK employees identify better with their place of work. For our part, we on the Intranet's editorial side are doing all we can to introduce a steady stream of improvements to the service.



Elżbieta Grzędzińska
Director
at the Corporate
Services Department

A good employer

NIK offers interesting employment in an institution that enjoys considerable renown with the Polish public. The truth of this is made clear by the most recent recruitment session, a contest for 46 auditor vacancies run at the beginning of 2012 attracting a record 3589 candidates! This translated into 78 applicants per post.

The Office has around 1700 employees altogether, auditing posts always being the subject of competitive recruitment. Exacting requirements need to be met, as candidates are to be Polish citizens with higher education (especially in legal or economic fields), and have professional experience in public administration or an NGO, and a clean record as certified as far as criminal activity is concerned. They should also know a foreign language. Candidates must pass tests in general knowledge, a foreign language and competences. Should they come through this stage, they then pass to an interview stage that will check their career predispositions carefully. We take on the best.

The Department that I head is the largest unit among all the administrative departments newly-created in last year's reorganisation of NIK.

We run the Office Chancellery which many dub NIK's bloodstream. Hundreds of items of correspondence come in here daily, being forwarded by traditional or electronic means as necessary. A confidential chancellery is also in operation, in line with separate procedures. In turn, members of our security service ensure the safety of employees and premises alike, while there is a separate section ensuring the security of the flow of information. Our Department also takes in a Personnel unit and a unit dealing with Complaints and Applications.

The structure of this Department also extends to a publishing house. Since the reports we issue may contain sensitive data, we feel it only right that we should elaborate these and publish them ourselves. We thus employ professional graphic designers and printers allowing us to put together and print reports and information bulletins for Parliament. This in fact proves to be both faster and cheaper.

NIK also publishes a journal of its own on audit-related issues, the only one of its kind on the Polish market. Entitled *Kontrola Państwowa* (State Audit), its history stretches back more than 50 years now. This is an academic publication that has its place on international lists, as well as the domestic one kept by the Ministry of Science and National Heritage. NIK employees and academics alike publish papers in it.

We also offer our employees support in the form of a professional library with all the new items appearing in Poland in relation to auditing, as well as reports issued by Supreme Audit Institutions in many other countries.



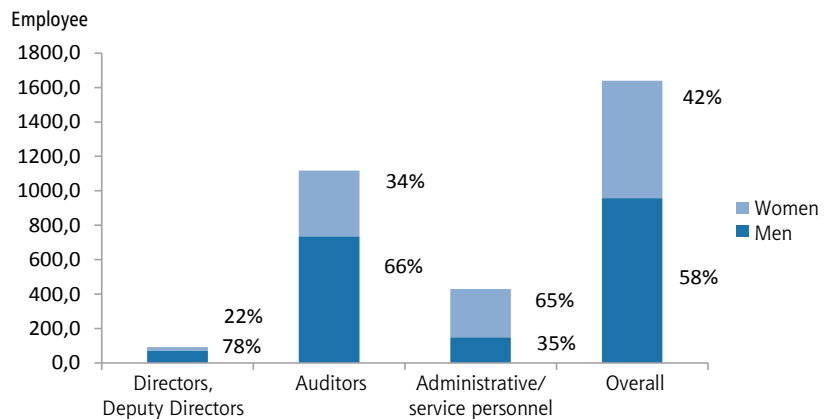
Maciej Pilecki from the NIK Regional Branch in Rzeszów and Iwona Rezner from the Branch in Kielce have just been nominated state auditors

How to become an auditor?

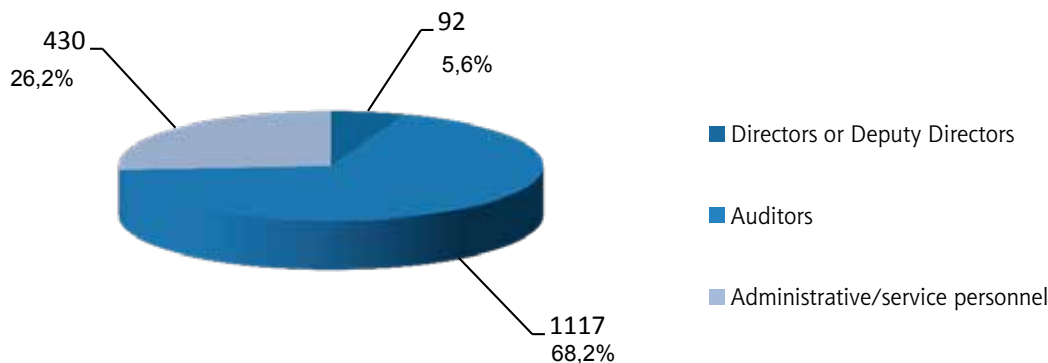
The Supreme Audit Office can offer a stable and interesting job in an institution that the Polish people hold in high regard. NIK has around 1700 employees at present, among them lawyers, economists, IT specialists, analysts and specialists in various fields. The total includes in excess of 1100 auditors, who enjoy the prestige status of nominated public servants and are assured stability of employment and attractive remuneration. Administrative and service staff are employed on normal contracts of employment, and there are competitive entry procedures for auditor vacancies. Unsurprisingly, there are many out there very interested in working for us.

The oldest NIK employee is 85, and the youngest is 24.

Breakdown of employment in different posts by gender



Breakdown of employment at NIK – employees in managerial, auditing and administrative/service posts (as of 31 Dec 2011)





Zofia Swoczyna
Head of Complaints
and Applications Unit

An institution enjoying public trust

Citizens often complain to the Supreme Audit Office about state structures that fail to act or operate properly. In 2010, there were more than 5000 such complaints, while in 2011 almost 6400 were received.

The Polish Constitution guarantees the right to submit complaints and applications. However, complaints addressed to NIK differ from the similar correspondence sent to other offices, in that the latter mainly seeks help with resolving problems. In contrast, from NIK, complainants are requesting that an audit be carried out, since they are pointing out some sphere of state activity in which they consider there to be irregularities.

In this sense, complaints received represent a valuable source of information for auditors regarding the existence of irregularities in the state. At NIK, the first task is to analyse the essence of the complaints received from the point of view of audits being carried out in the context of the plan of work already devised, or else on the basis of ad hoc auditing. On the other hand, those putting together auditing programmes are also under an obligation to make use of information whether or in what way complaints concerning an area that is to be made subject to scrutiny are being received by the Office. Nevertheless, citizens' complaints and requests submitted to NIK serve first and foremost in the analysis of the risk of irregularities being present in selected areas of operations of the state, and in the determination of whether these constitute an element to the NIK plan of work.

In 2011, a total of 165 auditing or explanatory proceedings inspired by public complaints were pursued. A further 148 were categorised as worth investigating at some later date. An example of an audit being run on the basis of complaints received has been the one concerning the upholding of animal rights. What is interesting here is that NIK received numerous complaints concerning violations of animal rights – not merely prior to an audit being carried out, but also thereafter. It turns out that the signals regarding particular irregularities that complaints represent are so important that a decision regarding a follow-up audit in the given area are taken.



NIK President Jacek Jezierski receives the certificate confirming NIK's full compliance with the ISO 14001:2004 standard



Monika Skrzypiec
Environmental Management System coordinator

NIK on the green side of power

Not one kilo of packaging waste at NIK headquarters gets dumped! Rather, there is 100% reutilisation of waste, bottles of plastic or glass being segregated and recycled, as are clean plastic wrapping, paper and card, as well as cans.

In July 2011, the Supreme Audit Office received a certificate confirming its compliance with the ISO 14001:2004 Environmental Management System standard.

Our environment-friendly activities are in fact planned carefully and put into effect steadily and consistently. NIK has an environmental policy all of its own, whose implementation is the responsibility of the "Green Office" team, as headed by NIK Director General Marek Chodkiewicz. The objectives of the policy are economising use of electricity, heat and paper, and the ever-more effective segregation of wastes. It is crucial for us that the way the system functions in practice should be assessed by certifying audit just as positively as is the theory propounded in relevant documents. Happily, thanks to the efforts of our employees, it has, for example, proved possible to reduce the use of paper by more than 20%.



Every year in Szczyrk in the south of the country we organise a skiing contest for NIK employees

Simply the best

In NIK we are fond of sports. We have a football team, which in the season 2011/12 won the championship of the League of the Polish Public Administration! There is also an internal NIK football tournament: in 2011 it was the team from the Department of Public Administration who was the best!

Each winter a skiing contest is held and each autumn - a tennis tournament for the NIK President's Cup. There is also a long tradition of canoeing trips and mountain hikes organised for NIK employees.



The champions of the Football League of the Polish Public Administration!

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