



Regional External Public Sector Audit Institution

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| Name of the institution | Regional Chamber of Audit in Bydgoszcz |
| Website | http://www.bip.bydgoszcz.rio.gov.pl/ |
| Postal address | ul. Świętej Trójcy 35 85-224 Bydgoszcz Poland |
| E-Mail | bydgoszcz@rio.gov.pl |
| Telephone | tel.: +48 52 37 68 210 |
| Position of the institution | <p>The Regional Chamber of Audit is a state body of supervision over the operation of local authorities in the scope of financial matters (Constitution of the Republic of Poland of April 2, 1997. Art. 171; Local Government Act of March 8, 1990. Art. 86)</p> <p>Regional Chamber of Audit in Bydgoszcz is state body of supervision and financial audit of:</p> <ol style="list-style-type: none"> 1) local authorities, 2) intercommunal unions, 3) associations of boroughs as well as the associations of boroughs and counties, 4) unions of counties, 5) associations of counties, 6) local-authorities organizational units, including the local-authorities legal entity, 7) other entities, in the scope which covers how they use subsidies granted from the budgets of local authorities. <p>The Chamber is state budget unit. The activity of the regional chambers of audit is supervised by the minister responsible for public administration matters pursuant to the criterion of legality.</p> |
| Audit remit | <p><u>Supervision</u></p> <p>The supervision of the activities of local government units in financial matters includes making sure if resolutions comply with the law, examples of resolutions:</p> <ul style="list-style-type: none"> • budget and budget changes, • long-term planning and long-term planning |

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| | <p>changes,</p> <ul style="list-style-type: none"> • contracting credits, loans or bonds, • the principles of giving grants, • local taxes. <p>In the case of infringement of the law, the Chamber may adjudicate on the invalidity of that resolution or regulation as a whole or in part.</p> <p><u>Audit activity</u></p> <p>The Chamber audits the financial management, including the realization of tax liabilities and procurement of the entities pursuant to the criterion of legality and the compliance of documentation with the state of affairs. The audit of the financial management of local authorities in government administration responsibilities, executed thereby pursuant to acts or agreements entered into, is carried out also factoring in the criteria of efficacy, integrity and economy.</p> <p>Types of audits performed by RIO:</p> <ol style="list-style-type: none"> 1) comprehensive audits, which cover local authority's financial management, 2) problem-focused audits, which cover selected problems in one or a few local authorities audited, 3) ad-hoc audits, performed upon the request of e.g. the police, public prosecution, 4) verifying audits, which cover the execution of post-audit adjustments. <p>The Regional Chamber of Audit in Bydgoszcz audits the financial management and procurement of local authorities at least every 4 years.</p> <p>The audit is performed by inspectors of Department of Financial Management Audit.</p> <p>The audit also includes the current control of local government's statistic reports presented at the end of every quarter of the year.</p> <p>Moreover the Chamber is entitled to make a complex analysis of the condition of local government units in crisis.</p> <p><u>Opinin-giving activity</u></p> <p>In the Chamber there are adjudicating teams,</p> |
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| | <p>consisted of 3 members of the Board. The adjudicating teams issue opinions concerning local government units on e.g.:</p> <ol style="list-style-type: none"> 1) possibility of credit or loan repayment, redemption of securities, 2) drafts of local authorities' budget resolutions submitted, 3) information on the budget execution record for the first half-year submitted by the boards of counties and provinces as well as by the heads of communes (mayors, city presidents), 4) budget execution reports together with information on the condition of the local authorities' assets and explanations submitted by the boards of counties and provinces as well as by the heads of communes (mayors, city presidents), 5) conclusions of review committees of the local authorities' decision-making bodies on the vote of approval as well as opinions on the resolution of the commune council on not giving the vote of approval to the head of the commune, 6) draft resolutions on long-term financial forecasts submitted, 7) local authority's recovery proceedings programs, 8) correctness of the planned amount of debt of the local authority resulting from the planned and contracted liabilities, 9) possibility of financing the deficit presented by the local authority. <p>Other responsibilities of the Chamber:</p> <ol style="list-style-type: none"> 1) reports on the condition of financial management of the local authority, 2) processing the matters on notifications by the treasurer (chief accountant of the local authority's budget) about cases of countersignature upon a written order by the superior, 3) information and training activity, 4) budget reports audit, 5) analyses development. <p>The Chamber also publishes information useful for</p> |
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| | local government units and in Public Information Bulletin. |
| Internal organisation | <p>The Chamber is headed by the President and has one Deputy President.</p> <p>The Chamber Board is chaired by the President and consists of 13 members (including the President and the Deputy President).</p> <p>The Chamber has operational departments: Department of Financial Management Audit and Department of Information Analysis and Training.</p> <p>The Chamber also hires employees in areas: Legal Adviser, representative for protection information, Chief Accountant and Office of the Chamber with Accounting Team.</p> <p>The Chamber's headquarters are seated in the city of Bydgoszcz – the capital of Kujawsko-Pomorskie Province and has 2 teams in the field – in Toruń and Włocławek</p> |
| Staff | 77 employees including members of the Board |
| Total budget 2018 | The annual budget of the Regional Chamber of Audit in Bydgoszcz is around 1.7 million euros |
| President | dr Daniel Jurewicz |

Region

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| Name of the region | The Kujawsko-Pomorskie Province |
| Official website | https://www.kujawsko-pomorskie.pl http://www.bydgoszcz.uw.gov.pl/ |
| Capital city | Bydgoszcz - Toruń |
| Area of the region | 17 972 km ² |
| Population | 2 090 836 inhabitants |
| Lower administrative levels | <p>164 local authorities, broken down into:</p> <ul style="list-style-type: none"> a) local government province, b) 4 cities with county status, c) 19 counties, d) 13 municipalities e) 35 municipal-rural boroughs, e) 92 boroughs |
| Regional budget 2018 | around 3,2 billion euros |
| Debt | around 1 billion euros |