

## **Regional External Public Sector Audit Institution**

Name of the institution	The Regional Chamber of Audit in Wrocław
Website	<a href="https://bip.wroclaw.rio.gov.pl/">https://bip.wroclaw.rio.gov.pl/</a>
Postal address	ul. Ofiar Oświęcimskich 5 50-069 Wrocław Poland
E-Mail	<a href="mailto:wroclaw@rio.gov.pl">wroclaw@rio.gov.pl</a>
Telephone	tel.: +48717977610
Position of the institution	The Regional Chamber of Audit is a state body of supervision and financial audit of those authorities defined in Regional Chambers of Audit Act (Act of 7th October 1992). The Chamber has become a constitutional supervisory body in financial matters by 171 Article of the Constitution of the Republic of Poland of April 2, 1997.
Audit remit	<p>The Regional Chamber of Audit in Wrocław audits the financial management and procurement of local government units at least every 4 years.</p> <p>The audit is based on legal criteria and it verifies compatibility of local government's documents with factual circumstances.</p> <p>The audit is performed by inspectors of Department of Financial Management Audit, examining the accounts of local government units.</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>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"> <li>• budget and budget changes,</li> <li>• long-term planning and long-term planning changes,</li> <li>• contracting credits, loans or bonds,</li> <li>• the principles of giving grants,</li> <li>• local taxes.</li> </ul>

	<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>In the Chamber there are adjudicating teams, consisted of 3 members of the Board. The adjudicating teams issue opinions concerning local government units on e.g.:</p> <ul style="list-style-type: none"> <li>• the possibility of repayment of credits, loans or bonds,</li> <li>• budget drafts,</li> <li>• long-term planning resolutions drafts,</li> <li>• reports on budget realisation at the end of half a year and a year,</li> <li>• budget deficit,</li> <li>• local government debts.</li> </ul> <p>The Chamber organizes training and courses for local government employees within the range of supervision and audit assignments' over the activities of local government units in financial matters.</p> <p>The Chamber also publishes information useful for local government units and in Public Information Bulletin.</p>
Internal organisation	<p>The Chamber's headquarters are seated in the city of Wrocław – the capital of Dolnośląskie Province and has 3 teams in the field – in Legnica, Jelenia Góra and Wałbrzych.</p> <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 17 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 Accounting Team, Office of the Chamber.</p>
Staff	91 employees including members of the Board
Total budget 2018	8,6 million PLN (2 million euros)
President	Mrs Lucyna Hanus

## **Region**

Name of the region	Dolnośląskie Province – government Province
Official website	<a href="http://www.umwd.dolnyslask.pl/">http://www.umwd.dolnyslask.pl/</a>
Capital city	Wrocław
Area of the region	19 947 km <sup>2</sup>
Population	2 902 547 inhabitants
Lower administrative levels	26 counties, 165 boroughs, 4 cities with county status, 15 local authorities associations (including 13 active local authorities associations)
Regional budget 2018	approx 22 billion PLN (5.1 billion euros)
Debt	approx 7.2 billion PLN (1.7 billion euros)