



Regional Chamber of Audit
in Bydgoszcz

Principle 8

“Unrestricted access to documents,
records, electronic data
and information alike”

Competencies and Responsibilities
of the Regional Chambers of Audit in Poland

Maciej Słomiński
Chief Inspector of Audit
Regional Chamber of Audit in Bydgoszcz, Poland



Regional Chamber of Audit
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Just a few words about us



The Kujawsko-Pomorskie Province

Area: 17 972 km²

Population: 2 090 836

Auditing rights of the Chamber in Bydgoszcz cover:

1.) 164 local authorities, broken down into:

- a) local government province,
- b) 4 municipalities treated like a district,
- c) 19 districts,
- d) 13 municipalities

- e) 35 municipal-rural communes,
- e) 92 communes,

2.) 2376 other units, including:

- a) 8 intercommunal unions,
- b) 80 local government budgetary entities,
- c) 1934 budgetary units,
- d) 85 independent public healthcare facilities
- e) 269 local-government cultural institutions

3.) entities which are not classified in the public finance sector awarded with subsidies. 6752 entities in that sector are registered in the region. The entities of this sector received PLN 122 230 684 as earmarked subsidies from the local authorities of the Kujawsko-Pomorskie Province, in 2015, which accounted for 1.17 % of the expenditure.





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Just a few words about us



The Dolnośląskie Province

Area: 19 947 km²

Population: 2 908 457

Auditing rights of the Chamber in Wrocław cover:

1.) 196 local authorities, broken down into:

- a) local government province,
- b) 4 municipalities treated like a district,
- c) 26 districts,
- d) 32 municipalities
- e) 55 municipal-rural communes,
- e) 78 communes,

2.) 2962 other units, including:

- a) 12 intercommunal unions and the union of districts,
- b) 133 local government budgetary entities,
- c) 2575 budgetary units,
- d) 75 independent public healthcare facilities
- e) 166 local-government cultural institutions

3.) entities which are not classified in the public finance sector awarded with subsidies. 9927 entities in that sector are registered in the region. The entities of this sector received PLN 130 752 928 as earmarked subsidies from the local authorities of the Dolnośląskie Province, in 2015, which accounted for 0.85 % of the expenditure.





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Responsibilities of the Regional Chambers of Audit

Supervision

Opinion-giving

Auditing, including:

Reports auditing

Others



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Competencies of the Regional Chambers of Audit - supervision

Provisions concerning local government:

- Art. 88 of Local Government of Communes Act of March 8, 1990
- Art. 77a of Local Government of Districts Act of June 5, 1998
- Art. 80 of Provincial Local Government Act of June 5, 1998

provide that as part of the supervision, regional chambers of audit are entitled to request information and data on the organization and operation of local authorities, indispensable to exercise their rights of supervision.

A request of the supervisory body, addressed to the body of the commune, following the supervision procedure, does not assume the form of an administrative act.

Regional chambers of audit are not competent to apply administrative enforcement if a failure to fulfil the obligation resulting from the said regulations occurs.



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Competencies of the Regional Chambers of Audit - auditing

Art. 8 of Regional Chambers of Audit Act of October 7, 1992

While auditing, the inspectors have the right to:

- 1) request indispensable information on the activity of the entities audited, especially in terms of budget execution and financial management;
- 2) enter the area and premises of the authorities audited;
- 3) access the funds disposal documentation, including the inspection of balance of cash;
- 4) access tangible assets management documentation;
- 5) access the financial management documentation of the local authority audited;
- 6) secure documents and other evidence;
- 7) access respective tax documentation of the entities bearing the public burden for the benefit of local authorities;
- 8) access personal data on qualifications and remuneration of local government employees;
- 9) make or commission making certified copies or excerpts of documents indispensable for the audit.



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Competencies of the Regional Chambers of Audit - auditing

The employees of the unit audited are obliged to provide the inspector with explanations in matters which cover the subject of the audit in the scope resulting from their official responsibilities.

Anyone who avoids the audit, especially failing to submit the documents required for the financial audit or provides false information on the execution of post-audit guidelines shall be liable to a fine.

(Art. 27 of Regional Chambers of Audit Act of October 7, 1992)



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Competencies of the Regional Chambers of Audit - reports auditing

The chambers audit compliance with formalities and accounting rules of the reports on budget execution of local authorities.

The heads of local authorities are obliged to develop reports on the local authority budget and to submit the reports to regional chambers of audit.

A failure to develop the report on the execution of the processes of public funds collection and disposal or to submit such report on time is a public finance discipline violation.

(Art. 18 of Public Finance Discipline Violation Liability Act of December 17, 2004).



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Responsibility

Performing audits, the inspectors are bound to fiscal secrecy defined in Art. 293 of Tax Code Act of August 29, 1997.

Anyone who, being obliged to keep fiscal secret, discloses information covered by such secret, is liable to imprisonment up to 5 years.

Audit documentation: audit files are the data with the 'protected' status in the Regional Chamber of Audit in Bydgoszcz.

- storage: in locked rooms,
- the principle of restricted access: access cards,
- destroying: using the paper shredder,
- making available inside the organization: upon a permission of the immediate superior,
- making available outside the organization: upon a permission of the immediate superior or as provided in the agreement.



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**Thank you
for your attention!**