



Regional Chamber of Audit  
in Wrocław

# Development of information systems used by Regional Chambers of Audit in Poland

*Part I*

*Joanna Radziej*

Member of the Board

Regional Chamber of Audit in Wrocław

Poland



Regional Chamber of Audit  
in Wrocław

# Regional Chambers of Audit functions

- supervisory functions
- opinion-giving functions
- auditing functions
- consultative functions (preparation of reports, analyses and opinions regarding matters regulated by law)
- informational and training functions



Regional Chamber of Audit  
in Wrocław

## Main system information

- System BeSTi@ since 2006
- system name "System Zarządzania Budżetami Jednostek Samorządu Terytorialnego" ("Local Government Budget Management System")
- Finance Ministry – system and updates for regional chambers and local authorities – special team tested
- National Council of Regional Chambers of Audit special IT group



Regional Chamber of Audit  
in Wrocław

# System users

Finance Ministry



Regional Chambers of Audit



local authorities (LAs)



Regional Chamber of Audit  
in Wrocław

## Main system functions

- data gathering
- data processing
- data transfer
- data sharing
- data analysis



Regional Chamber of Audit  
in Wrocław

## System BeSTi@ and legal regulations

- local authorities – legal obligations – submit electronic documents:
  - long term financial forecast draft and resolution  
(Regulation of the Minister of Finance of 10 January 2013 on local authorities long term financial forecast Dz. U. 2015, item 92)
  - budgetary measures performance reports  
(Regulation of the Minister of Finance of 16 January 2014 on budgetary reporting, Dz. U. 2016, item 1015, with amendments)
  - level of accounts payable, receivable and financial operations reports  
(Regulation of the Minister of Finance of 4 March 2010 on the financial sector entities' financial operations reports, Dz. U. 2014, item 1773)
  
- verification rules based on legal provisions



Regional Chamber of Audit  
in Wrocław

## Nature of data gathered

- planning data referring to:
  - the current year (budgetary data)
  - following budgetary years (long term financial forecast)
  
- reporting data on the performance of planned measures (quarterly, annually)
  
- regional chamber level:
  - evaluation of budgetary and financial reports (calculating, substantive and analytical control rules, verification of reporting data with planning documents)
  - analysis of the long term financial forecast
  - compiling reports based on reporting and planning data



Regional Chamber of Audit  
in Wrocław

## System use examples

- analysis of the long term financial forecast
- analysis of corrective programmes
- providing data and analysis – report on financial management of LAs
- expenditure analysis





Regional Chamber of Audit  
in Wrocław

## Possible effects of analysis

- adjudication on resolutions invalidity (a budget resolution or a long term financial forecast resolution)
- requirement to prepare corrective programme from local authority
- decision to prepare a report on LAs state of financial management
- highlight the potential risks in opinions (opinion with comments or negative opinion)
- information on risks, which should be verified during the inspection



Regional Chamber of Audit  
in Wrocław

## Types of support for local authorities

- e-mail accounts
- [www.rio.gov.pl](http://www.rio.gov.pl)
- internet forum
- training session
- technical support