

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

Part I

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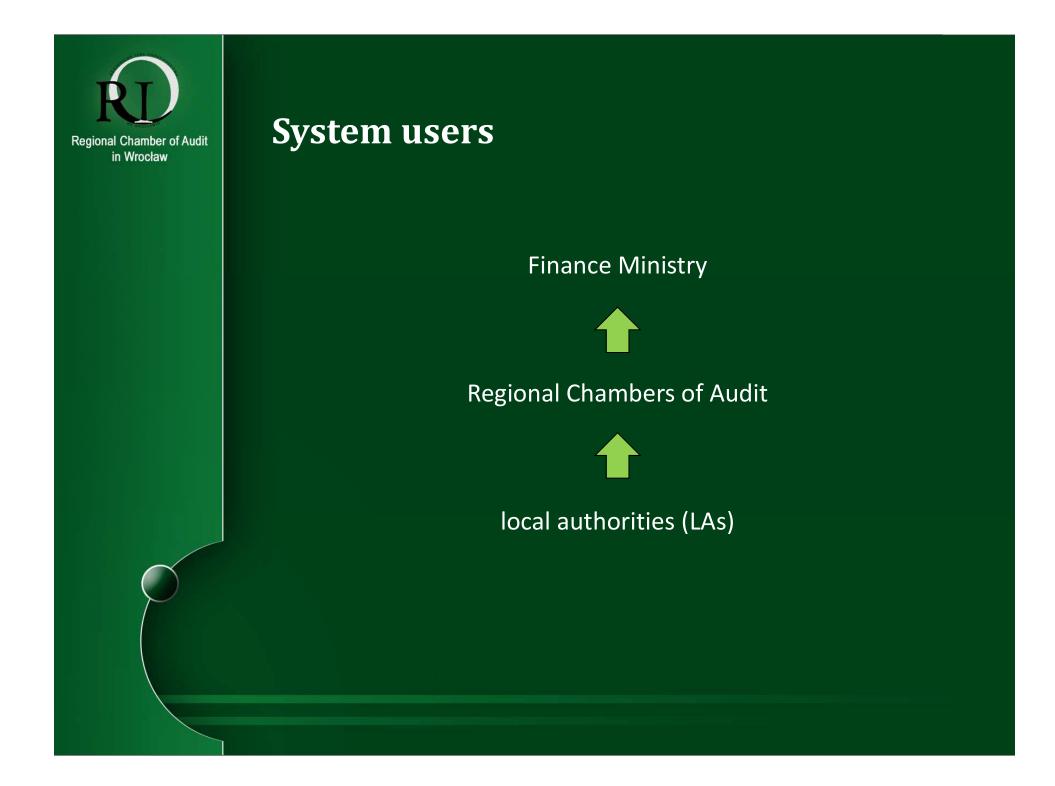
## **Regional Chambers of Audit functions**

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



## 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





## **Main system functions**

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



## 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



## 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



## 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



## **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
- hightlight the potential risks in opinions (opinion with comments or negative opinion)
- information on risks, which should be verified during the inspection



# **Types of support for local authorities**

- e-mail accounts
- www.rio.gov.pl
- internet forum
- training session
- technical support