



Regional Chamber of Audit
in Bydgoszcz

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

Part II

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Poland



Regional Chamber of Audit
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ACL (Audit Command Language)



e-Nadzór

e-Supervision





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ACL (Audit Command Language)



An integrated tool standardizing the auditing, which facilitates data reading and analysis from many sources, any environments and a presentation of results based on 100% data analysis.



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ACL (Audit Command Language)

In **2008** all the regional chambers of audit in Poland were equipped with software licences and customer support.

In total in Poland training covered over **300** inspectors.



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ACL (Audit Command Language)

ACL benefits:

- working with complete archives
- enhanced results credibility
- data analysis automation
- tangible time and effort saving
- increasing the number and the extent of the irregularities identified



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ACL (Audit Command Language)

Audit trail using ACL:

- planning
- data acquisition
- access to data
- verification
- data analysis
- reporting



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ACL (Audit Command Language)

A percentage use of the ACL analysis:

- budget execution,
(incomes and revenues, expenses and expenditures) **54.6%**
 - accounting and reporting **39.6%**
 - public debt **3.5%**
 - property management
 - settlements of a local authority with its
organizational entities **< 1.0%**
 - public procurement
 - settlement of received and awarded grants
 - general organizational agreements
- ∑ 2.3%**



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ACL (Audit Command Language)

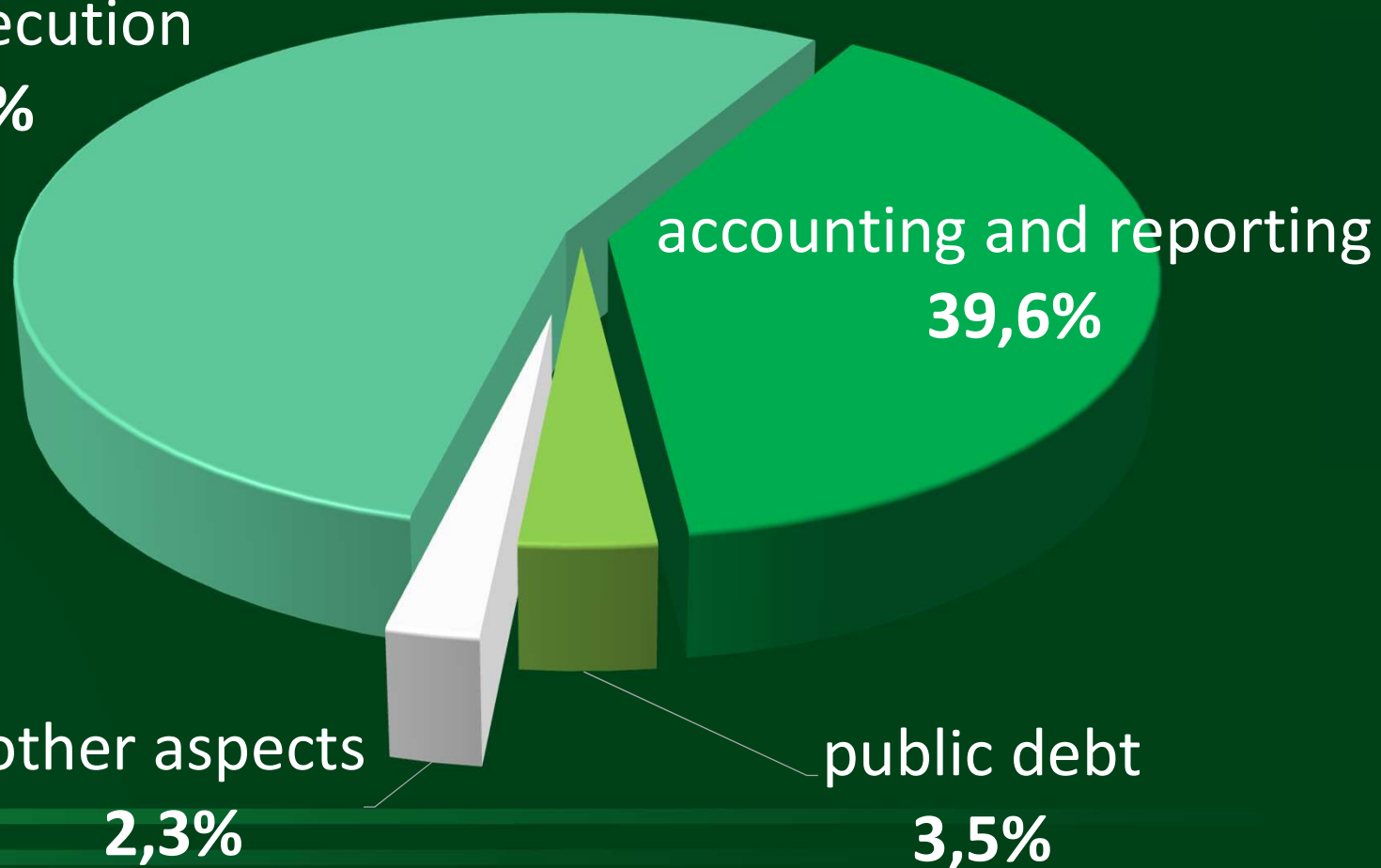
A percentage use of the ACL analysis:

budget execution
54,6%

accounting and reporting
39,6%

other aspects
2,3%

public debt
3,5%





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ACL (Audit Command Language)

An essential advantage of using ACL is a possibility of exchanging of the scripts being developed – algorithms of operation and the program menu structures being created.

ACL audit inspectors meet regularly and share experience and the scripts developed.



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ACL (Audit Command Language)



KRAJOWA RADA
REGIONALNYCH IZB OBRACHUNKOWYCH

*Sprawozdanie z działalności regionalnych izb
obrachunkowych i wykonania budżetu
przez jednostki samorządu terytorialnego
w 2016 roku*



KRRiO

Warszawa 2017
www.rio.gov.pl



**Zastosowanie narzędzi
wspomagania informatycznego kontroli (CAATs)
w działalności kontrolnej i audytorskiej
instytucji sektora publicznego w Polsce
Materiały z Konferencji**

Przegląd Metodyczny

numer specjalny

Warszawa, kwiecień 2016
Najwyższa Izba Kontroli – Departament Metodyki Kontroli i Rozwoju Zawodowego



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e-Supervision

Electronic Legal Supervision

Transfer of acts of law for supervision purposes

The new generation application
has been developed by the company



- *a system available to local authorities free of charge*
- *integration with legal information system*



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e-Supervision

Implementation:

since 2016 – RCA in Bydgoszcz
– RCA in Łódź
since 2017 – RCA in Gdańsk



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e-Supervision

The system assumptions:

- full electronization
- saving (time, costs)
- security and safety of the contents
- effectiveness



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e-Supervision

Specification	e-documents	scanning printouts
June 2016	392	396
June 2017	552	153

over a year the number of e-documents shared increased by more than **40%**





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e-Supervision

By August 2017 e-acts sent using
e-Supervision system:

- **94%** of local authorities; RCA in Bydgoszcz
- **74%** of local authorities; RCA in Łódź

Since July 2017 it has been extended by
processing **opinions** and **complaints**.



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*Thank you
for your Attention 😊*