

REPORT
on the study visit to Central Harmonisation Unit of Ministry of Finance in
Warsaw, Poland

The study visit to Central Harmonisation Unit of Ministry of Finance in Warsaw, Poland took place on 15 and 16 November 2012. Ten representatives from three countries - Croatia, Albania and Moldova participated in the study visit.

Participants from Croatia were:

- Ms. Marela Knežević, Head of Service for coordination of education and quality assessment, CHU, Ministry of Finance, Zagreb, Croatia
- Ms. Nikolina Bibić, Coordinator, CHU, Ministry of Finance, Zagreb, Croatia
- Ms. Ljerka Crnković, Coordinator, CHU, Ministry of Finance, Zagreb, Croatia

Participants from Albania were:

- Mr. Robert Bodeci, Senior Auditor, Quality Assurance, Methodology and Monitoring Unit, CHU/IA, Ministry of Finance, Tirana, Albania
- Ms. Roze Uldedaj, Senior Auditor, Training and Reporting Unit, CHU/IA, Ministry of Finance, Tirana, Albania
- Ms. Nevila Piciri, Senior Auditor, Training and Reporting Unit, CHU/IA, Ministry of Finance, Tirana, Albania
- Mr. Sokol Bundo, Senior Auditor, Quality Assurance, Methodology and Monitoring Unit, CHU/IA, Ministry of Finance, Tirana, Albania
- Ms. Delina Jasini, Senior Auditor, Ministry of Interior, Tirana, Albania

Participants from Moldova were:

- Mr. Traian Harbuz, Consultant, CHU, Ministry of Finance, Chisinau, Moldova
- Mr. Maxim Bucatari, internal auditor, Ministry of Finance, Chisinau, Moldova

The main objective of the study visit was to learn from the Poland's experience on External Quality Assessment performed by the Central Harmonisation Unit.

The study visit was organised in the premises of the Ministry of Finance and in the Agricultural Market Agency.

The presenters from the host country were:

- Monika Kos, Head of National and International Cooperation Unit, Ministry of

Finance, Warsaw, Poland

- Katarzyna Krawczuk, Deputy Director of the Department of the Public Finance Sector Audit, Ministry of Finance, Warsaw, Poland
- Agnieszka Gasiorowska, Head of Internal Audit Coordination Unit, Ministry of Finance, Warsaw, Poland
- Lukasz Wolin, Specialist within National and International Cooperation Unit, Ministry of Finance, Warsaw, Poland
- Justyna Batruk, Director of the Internal Audit Bureau, Agricultural Market Agency, Warsaw, Poland
- Kinga Krupa-Pepel, internal auditor, Agricultural Market Agency, Warsaw, Poland
- Anna Pielecka, internal auditor, Agricultural Market Agency, Warsaw, Poland

During the study visit the following topics were discussed:

- PIFC in Poland – legal and organisational set up, history, organisation and practice of the CHU in Poland
- Financial management and control and internal audit – organisational set up, methodology, training
- Overall framework for Internal audit quality assurance activities in Poland
- Quality assessment (three models: Model 2002-2006, Model 2007-2011 and Model 2012 - (objectives, planning and conducting the external quality assessment, questionnaires, reporting and follow-up in all three models)
- Practical experience of external quality assessment of internal audit work done by CHU in the Agricultural Market Agency.

The presentations delivered were very concise, informative and of high quality. The study visit was successful and the information obtained will help visiting countries to develop their methodologies on external assessment of the internal audit work.

Due to many questions and high interest for the topics from the participants' side, it was agreed that Polish colleagues will send all requested documents and answer on questions to the participants after the study tour. Moreover, the presentations from the first day, delivered in the Ministry of Finance and printed in Polish language, will be transmitted to the Secretariat to the translation.

Prepared on November 30, 2012 by Ljerka Crnković, Croatia