



INTERNAL AUDIT COMMUNITY OF PRACTICE

# Report on the IA CoP Study visit to Poland

mr.sc. Ljerka Crnković  
Ministry of Finance, Croatia



Public Expenditure Management  
Peer Assisted Learning

# IA CoP - Study visit to Poland



- Date: 15 and 16 November 2012
- Venue and presenters:
  - Central Harmonisation Unit (CHU), Ministry of Finance, Warsaw, Poland
    - Monika Kos
    - Katarzyna Krawczuk
    - Agnieszka Gasiorowska
    - Lukasz Wolin
  - Agricultural Market Agency, Warsaw, Poland
    - Justyna Batruk,
    - Kinga Krupa-Pepel
    - Anna Pielecka

# IA CoP - Study visit to Poland



- Participants

Albania	Croatia	Moldova
<p><b>Ministry of Finance, CHU</b></p> <ul style="list-style-type: none"><li>➤ Robert Bodeci</li><li>➤ Roze Uldedaj</li><li>➤ Nevila Piciri</li><li>➤ Sokol Bundo</li></ul> <p><b>Ministry of Interior</b></p> <ul style="list-style-type: none"><li>➤ Delina Jasini</li></ul>	<p><b>Ministry of Finance, CHU</b></p> <ul style="list-style-type: none"><li>➤ Marelja Knežević</li><li>➤ Nikolina Bibić</li><li>➤ Ljerka Crnković</li></ul>	<p><b>Ministry of Finance, CHU</b></p> <ul style="list-style-type: none"><li>➤ Traian Harbuz</li></ul> <p><b>Ministry of Finance, IA unit</b></p> <ul style="list-style-type: none"><li>➤ Maxim Bucatari</li></ul>

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- **The main objective**
  - to learn from the Poland's experience on Quality Assessment/Peer Review of internal audit work performed by the CHU



# IA CoP - Study visit to Poland



- Topics 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 in Poland
  - Quality Assessment/Peer Review done by the CHU
    - objectives, planning and conducting the Quality Assessment, questionnaires, reporting and follow-up
    - development of the methodology through 3 phases (Quality Assessment : 2002-2006, 2007-2011 and Peer Review: 2012)
  - Practical experience of Quality Assessment of internal audit work done by the CHU in the Agricultural Market Agency



# IA CoP - Study visit to Poland



- Conclusion

- The study visit was successfully organised
- The presentations delivered were very concise, informative and of high quality
- The information obtained will help visiting countries to develop/enhance their methodologies on Quality assurance of the internal audit work (particularly on quality checks done by the CHU)
- Good platform for future cooperation



# IA CoP - Study visit to Poland



- For more information

➤ [www.pempal.org/activities/](http://www.pempal.org/activities/)

➤ [www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/kontrola-zarzadcza-i-audyt-wewnetrzny/audyt-wewnetrzny-w-sektorze-publicznym/akty-prawne;jsessionid=18432DFD01600EC0DAC8D80225A362EE](http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/kontrola-zarzadcza-i-audyt-wewnetrzny/audyt-wewnetrzny-w-sektorze-publicznym/akty-prawne;jsessionid=18432DFD01600EC0DAC8D80225A362EE)





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***Thank you!***



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