



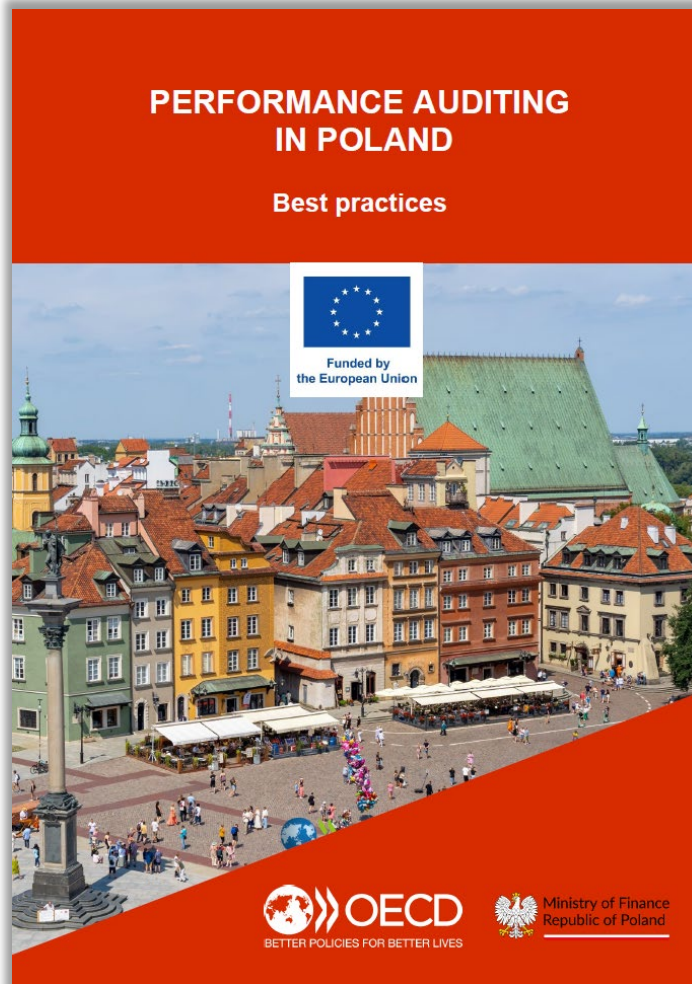
Ministry of Finance
Republic of Poland

Performance Auditing in Poland

Performance Auditing Guidelines



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WIEDZA UMIEJĘTNOŚCI POSTAWY



Internal Audit 2.0



Internal Audit Quality Improvement Action Plan

TSI PROJECT in co-operation with
OECD and European Commission

Main goals for Quality improvement:

- Standardization of procedures and documentation:
 - issuing guidelines – e.g.: **performance auditing.**

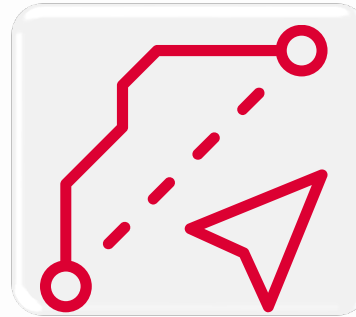
OECD "iLibrary": https://www.oecd-ilibrary.org/governance/performance-auditing-in-poland_34e2353d-en

Assumptions of Performance Auditing



Definition

Performance auditing is an independent and objective assessment of public sector entities in terms of **efficiency, effectiveness, and economy.**



Objective

To **ensure** that governance, risk management, and control processes are working **effectively.**



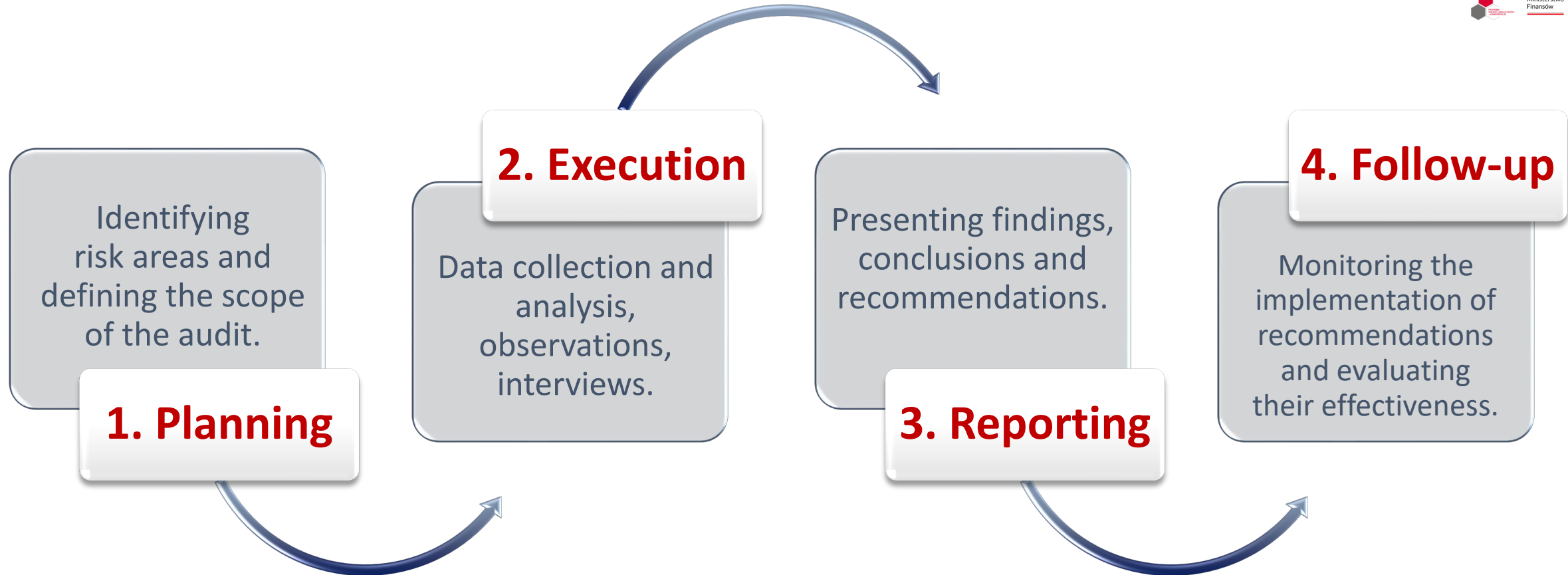
Auditor's role

To provide recommendations aimed at **improving** the functioning of public sector organizations.

Key Stages of a Performance Audit



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Alignment with international standards

- INTOSAI, ISSAI, IFAC

Application of good practices

- Adapting proven methods from other countries

Stakeholder engagement

- Involving management and staff in the audit process to increase buy-in and relevance

CHU's role in promoting performance audit



Challenges

- Limited resources
- Lack of specialized expertise
- Organizational resistance

Recommendations

- Investment in training
- Development of analytical tools
- Promotion of a culture of continuous improvement

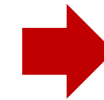
Significance

Performance auditing is a key component in promoting **transparency and accountability** in the public sector.

Performance audit – example

Commissioned internal audit

- **528** government public sector units
- **Aimed** at providing reasonable assurance on the adequacy, effectiveness and **efficiency** of the actions taken to achieve the objectives of these units.
- **Criteria** for assessing the maturity of the management control system including its **efficiency**.



Results

- In **38%** of units the system was assessed as adequate, effective and **efficient**.
- **302** recommendations regarding **efficiency** in **168** units.

Thank you for your attention.

