



Ministry  
of Finance

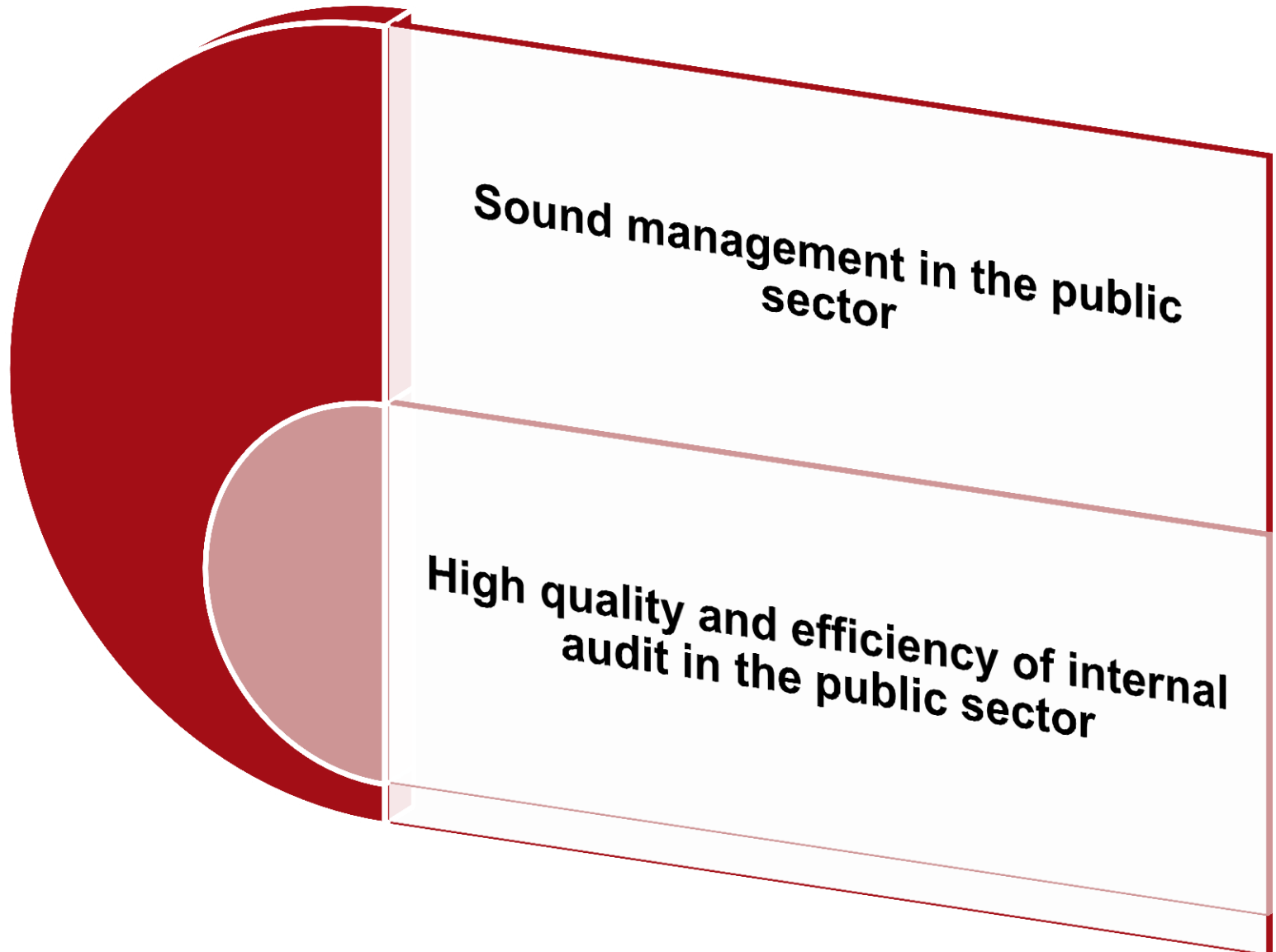
Republic  
of Poland

# Role of the CHU – the Polish example

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# Key objectives of CHU in Poland



# Role of the CHU is the same, but priorities depend on maturity level

## Setting up

- Basic law and methodology
- Establishing internal audit function and building up internal audit cadre
- Promotion and protection
- Assessment of compliance
- Creation of support platform

## Strengthening

- Raising professionalism and strengthening the IA position
- Assessment of system functioning
- Coordinated internal audit
- Exchange of practice

## Improvement

- Continual improvement of FMC (MC) and execution on the operational levels
- Assessment of efficiency
- Internal auditors as professional partners of CHU
- Exchange of good practice examples and Benchmarking

# Some dilemmas of CHU in Poland

## Internal audit standards

- National vs IIA standards

## Certification system

- National vs other certificates and postgraduate diploma and practice

## Single or part time auditor in small entities

- Units vs outsourcing or joint internal audit

## Internal control (inspection) and internal audit services

- Separate vs joint units

## Wider use of information produced by internal auditor

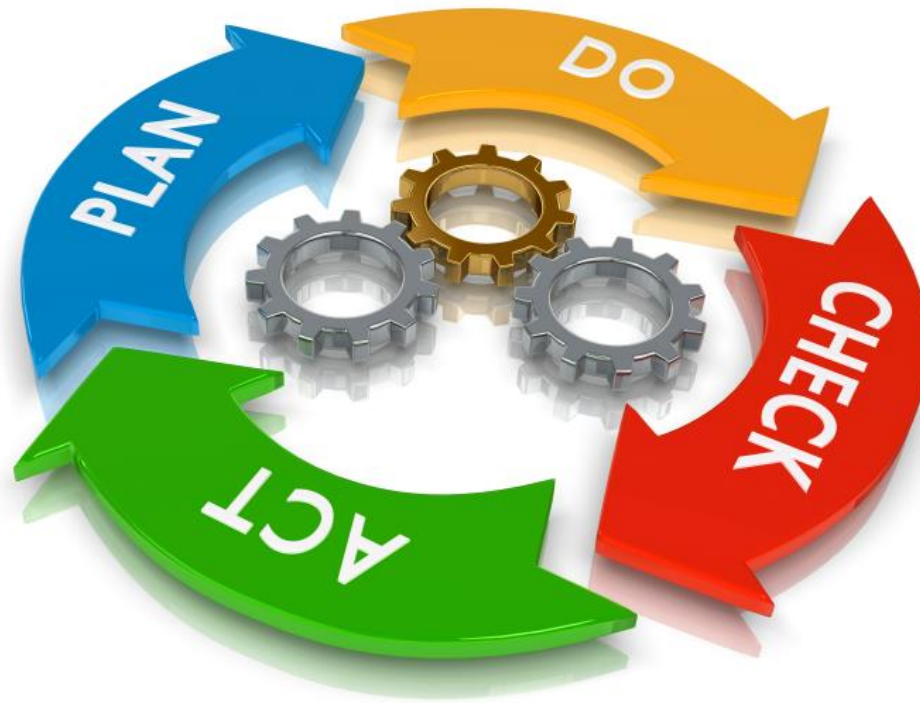
- Coordinated internal audit
- Transparency vs confidentiality

## Strengthening internal audit position

- Internal audit efficiency
- Promotion vs protection

## Execution on the operational levels

- Internal audit quality
- Management control in practice



**Plan – Do – Check – Act  
concerns also CHU roles and activities**