



Ministry
of Finance

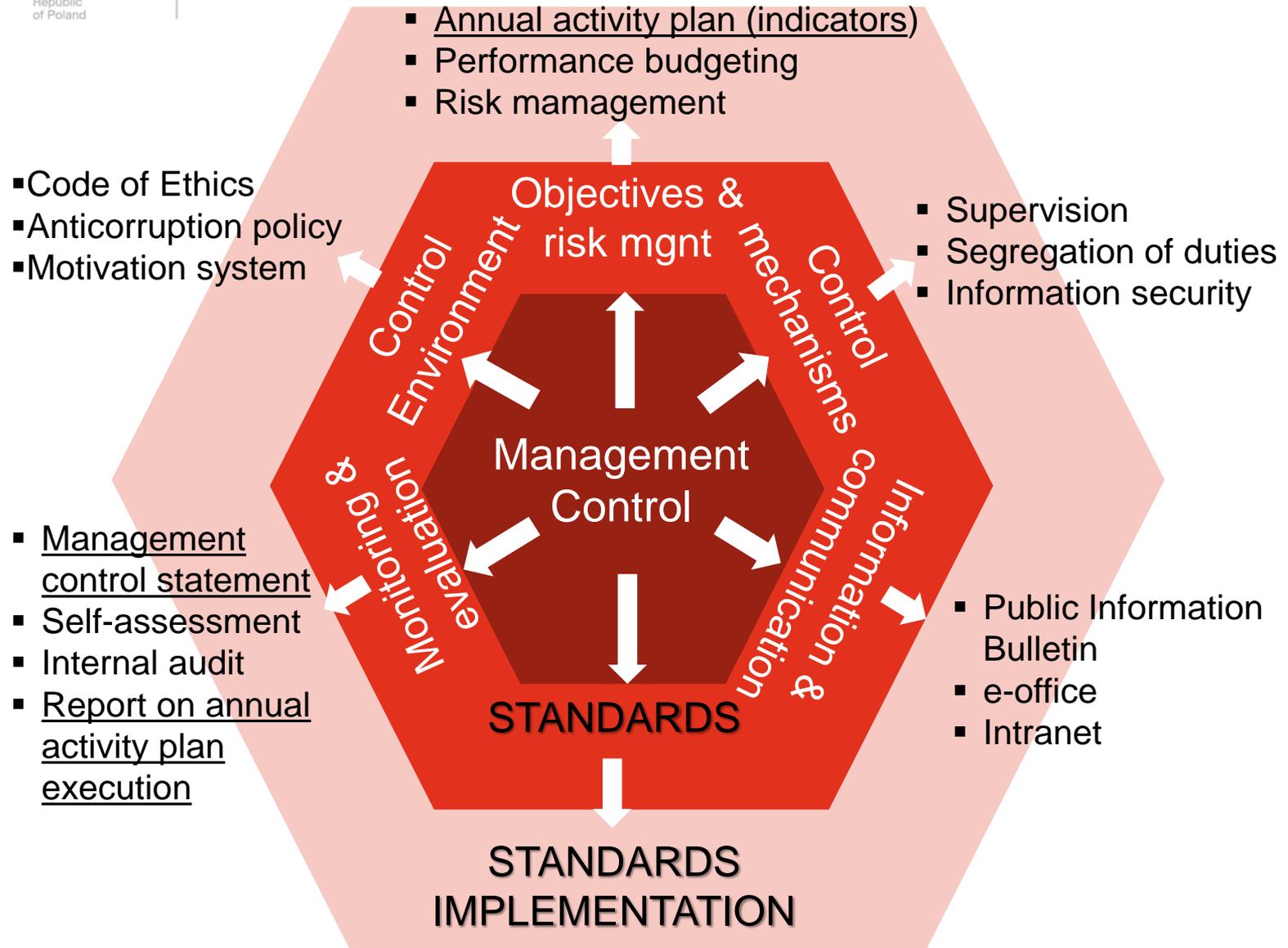
Republic
of Poland

FMC - implementation in Poland

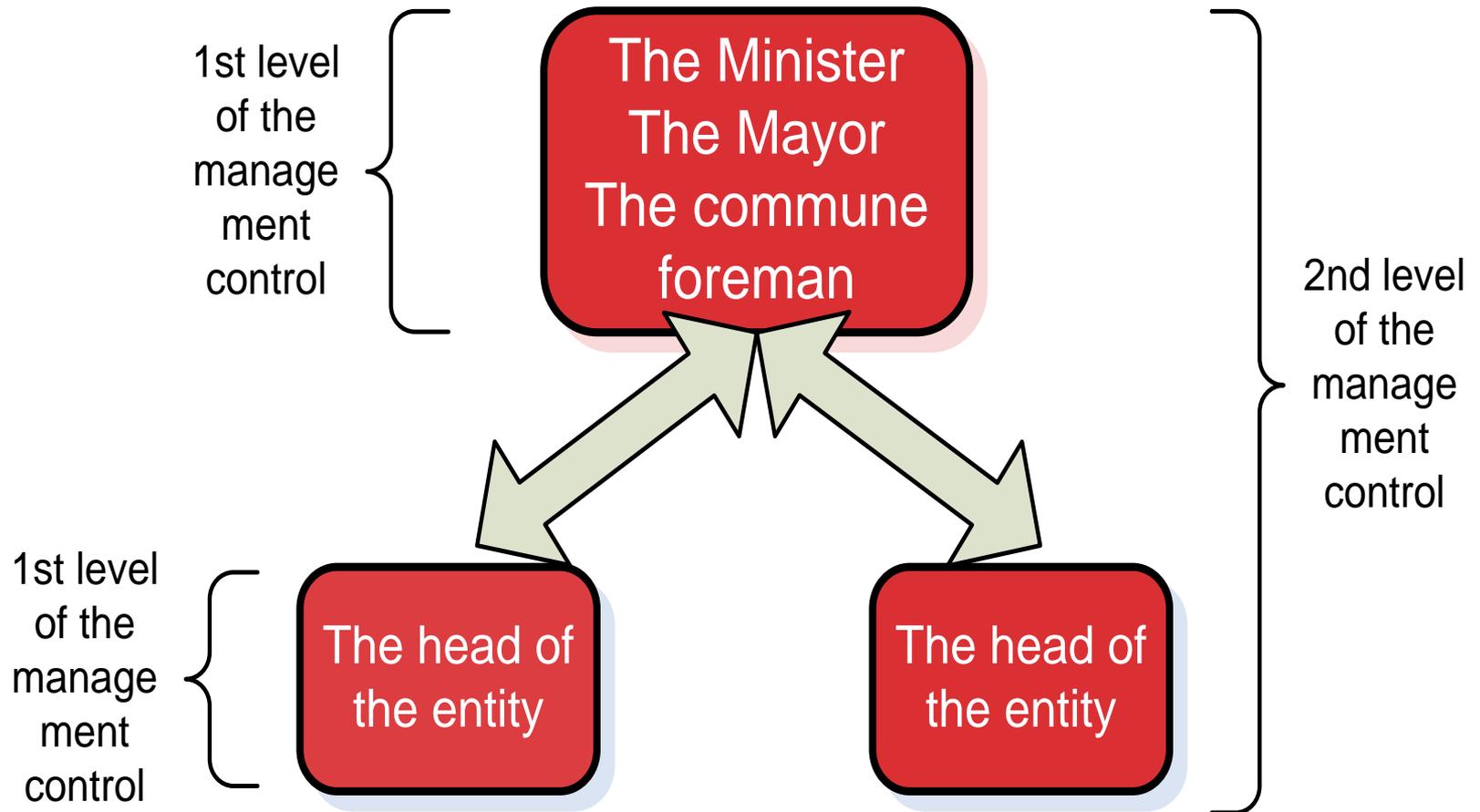
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Financial Management & Control = Internal Control = Management Control



Management Control - levels



Management Control - key roles

- ***Head of public entity*** – ensures functioning of an adequate, efficient and effective management control on the 1st level
- ***The minister, a commune foreman, a mayor, a chairman of the management board*** of the local government unit - ensures functioning of an adequate, efficient and effective management control on the 2nd level
- ***Minister of Finance*** (CHU) – develops and disseminates the law regulations, standards and guidelines of management control
- ***Audit Committees*** (all 18 ministries) - provide consulting services to the minister in the scope of ensuring adequate, efficient and effective management control

Audit Committee – key challenges

How to support the minister to improve management system in the ministry and supervised entities?

How to support improvement of internal audit quality in the ministry and supervised entities?