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Internal Audit in Territorial Self-Government Units in Light of Forthcoming Changes

Dominika Kołodziej

University of Economics in Katowice
e-mail: dominika.kolodziej@ue.katowice.pl

ORCID: 0000-0003-4118-6502

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Abstract: The purpose of this article was a description and justification of the direction of changes which inevitably await the area of the functioning of the internal audit within the territorial self--government units in Poland. The analysis was preceded by a review of the evolution of the functioning and the definition of the internal audit within the territorial self-government units in Poland over the last twenty years. The sources and causes of the planned legislative changes in the act on public finance concerning the internal audit in the sector of public finance in Poland are presented with a special emphasis on the territorial self-government units. The conducted research is based on the study of literature on public finance, internal audit, and managerial control. A detailed analysis and interpretation of legal acts in force in the researched area was conducted, particularly including the draft bill amending the public finance act and certain other acts (no UD327 in the list of legislative and programme works of the Council of Ministers as of 1st March 2022) to justify the direction of the changes.

Keywords: managerial control, functioning of the internal audit, territorial self-government units, administration efficacy of the territorial self-government units.

1. Introduction

Continuing the analysis of the improvement of the functioning of the territorial self--government units and the introduction of practical solutions aiming at securing their efficacy (Kołodziej, 2019, pp. 36-43, 2020, pp. 100-108, 2021, pp. 57-66), the author aimed at presenting and justifying the direction of changes which await thaue functioning of the internal audit within the territorial self-government units in Poland in the context of the draft bill amending the public finance act and certain other acts. The draft bill introduced in the list of legislative and programme works

of the Council of Ministers (project no UD327), refers also to the area of the functioning of the internal audit in the territorial self-government units, and in particular to its improvement and strengthening. The list of these works was published on the website of the Chancellery of the Prime Minister[1]. The published information presents the causes and the need to introduce the solutions planned in the draft, as well as a description of the essence of those solutions. Currently, the draft is subject to internal consultations in the Ministry of Finance. Due to the nature of the legislative process, it is impossible to present an exact date of issuing the above-mentioned documents on the website of the Government Legislative Centre of the Republic of Poland.

On 6 May 2022, The Minister of Finance submitted the draft bill amending the public finance act and certain other acts for public consultations, assessment, and inter-departmental consultations.

2. Changes in the definition and functioning of the internal audit in territorial self-government units from 1998 to 2022

A type of Polish institution, where the internal audit functions as an obligatory element or an element supporting the management, is the territorial self-government unit. The internal audit in territorial self-government units is (besides institutional internal control, self-control, functional control, and institutional external control) one of the elements of managerial control. Due to the necessity of adjusting Polish legal regulations before the accession of Poland to the European Union, the category of internal audit in the units of the financial sector was introduced for the first time in 1998 in the amended act on public finance from 26 November 1998. Since 2002, an evolution in the definition and functioning of the internal audit can be observed. Initially, auditors performed both their auditing tasks included in the annual plan, as well as the commissioned tasks. The person entitled to commission the tasks was the manager of the unit where the auditor was employed. In 2005, the possibility of performing advisory services was introduced to the activities conducted by an internal auditor based on the annual plan. For this reason, the auditors had to include appropriate time for the performance of such services in their annual plan. In 2009, a regulation was introduced stating that an internal auditor shall perform assurance and advisory services. The assurance tasks are defined as a group of activities undertaken to provide an independent and objective assessment of the functioning of the managerial control. The advisory services are activities other than the assurance tasks, and their aim is to improve the functioning of the institution. The internal audit is meant to support the managers of the territorial self-government units in Poland on

[1] Among others the draft bill amending the public finance act and certain other acts can be found on the website of the Council of Ministers: https://www.gov.pl/web/premier/projekt-ustawy-o-zmianie-ustawy-o-finansach-publicznych-oraz-niektorych-innych-ustaw4 (access: 1st March 2022).

the first level of managerial control (including their main representatives on the level of municipality, county, and province) and second level of managerial control (considering their special position in relation to the territorial self-government units as a whole). This support is related to the appropriate realisation of the goals and tasks imposed on territorial self-government units. In 2002-2005, the internal audit in the territorial self-government units dealt with the inspection of the accounting records and entries in the accounting books, with the assessment of the procurement system and the use of the government funds, as well as the property administration, the assessment of the efficacy and economy of financial management. During the following period, i.e. 2006-2009, the assessment made by the internal audit was mainly related to the compliance of the conducted activity with the statutory law in force and the internal policy of a given unit, to the efficacy and economy of the undertaken activities in relation to the management and control systems, to the credibility of the financial report, and the credibility of the report on the execution of the budget. The next amendment to the act on public finance from 2009 specified the current understanding of the internal audit which is still in use today, defined there as the performed, independent and objective activity whose aim is to provide the unit with added value and to make its functioning more effective. The assessment made by the internal audit is mostly related to the adequacy, effectiveness, and efficacy of the managerial control in the department of the governmental administration or in the unit. Such an audit was called an efficiency audit, and some authors equated it with the performance audit (Ciak & Bednarek, 2021, p. 15). The efficiency audit (or the performance audit) has two forms, namely the audit of immediate results, where "auditing activities aim at formulating the assessment of the results reached through the activities undertaken by the unit or given units in relation to the performance of a given task or to a performed activity, and the audit of the internal control system in which the performed auditing activities are concentrated on the carrying out of the research into the efficacy of the functioning of the system of the internal control established in the unit/units or within the framework of a given programme" (Ciak & Bednarek, 2021, pp. 19-20). Economic efficiency, efficacy and effectiveness are terms which to an ever-greater degree influence the assessment of the functioning of the public finance sector both in Poland and in other countries. The internal audit supports the unit in the realisation of its tasks through a systematic assessment of the managerial control and advisory services. However, the current legal regulations leave unresolved many of the issues related to the use of the system of managerial control and the internal audit in the entities of the public finance sector, particularly in the territorial self-government units (Kowalczyk, 2020, p. 57). Therefore, there is a necessity of conforming the tasks performed by the internal auditors to the novelties introduced to the managerial control system.

3. The influence of the epidemic on the performance of the internal audit – facing the challenges

The stimuli coming from the organisational milieu, including the territorial self--government units, and causing the necessity for the adjustment of all market entities include among others the changes coming from the economic, legal, demographic, and socio-cultural background (Michalak, 2010, pp. 312-313). Constant changes require managers to make effective and quick decisions, look for the best solutions which allow for flexible reactions and adjustments of the organisation to the changing environmental conditions. However, more and more often the so called "black swans" occur. These are phenomena considered to be unlikely which nonetheless happen and cause unpredictable, difficult situations characterised by a high degree of uncertainty (Kotnis, 2014, p. 674). Examples of such 'black swans' are: epidemics (e.g. the Great Plague which appeared in Europe in the 14th century), financial crises (e.g. the great financial crisis in 1929-1933, and the 2007-2009 crisis), and World Wars I and II (Janikowski, 2011, p. 137).

The situation brought about by the pandemic posed serious challenges for the internal auditors, the entire system of managerial control and the managers of the territorial self-government units (Kowalczyk, 2020, p. 57). On the other hand, the 'new' and difficult situation, created an opportunity to introduce positive changes in the functioning of the territorial self-government units which could be observed for example in the faster pace of resolving administrative matters by citizens, due to the possibility of contacting the territorial self-government unit online or making an exact time appointment with the office. The units of the public finance sector, as a courtesy to the Minister of Finance, shared their experience related to the influence of the pandemic on the performance of the internal audit in the year 2020. The shared information surely constitutes 'good practice' within the scope of the functioning of the managerial control system in the sector of the activities of the internal auditors. The situation caused by the introduction of restrictions and the partial lockdown of the public administration (including the self-government administration) resulting from them, faced the internal auditors with the necessity of improvement and seeking new methods of work, including for example the use of agile techniques. The creativity and exchange of experiences related to the adjustment of auditing procedures to perform typical auditing tasks in unusual conditions proved indispensable. The performance of an internal audit online was in the opinion of the auditors themselves fully functional because of the proper IT tools (used for online work) they had been equipped with, and thanks to the proper organisation of work[2]. Internal auditors constitute a professional group with high qualifications. They

[2] Full information on the opinion of the internal auditors on the influence of the epidemic on the performance of the internal audit can be found on the website of the Ministry of Finance: https://www.gov.pl/web/finanse/raport-benchmarking-audytu-wewnetrznego-w-jednostkach-sektora-finansow-publicznych-za-2020-r (access: 1st March 2022).

possess appropriate knowledge and skills acquired during professional work which they use while performing auditing tasks. However, the auditors also indicated that the direct contact with the employees of the researched unit was crucial in reaching the goals of the audit. The performance of the audit online carries the risk of acquiring low quality information.

4. The functioning of the internal audit in the territorial self-government units – justification of the direction of changes

The main reasons to change the act on public finance in the context of the functioning of the internal audit in the territorial self-government units were the results of the control conducted by the Supreme Government Inspectorate in 2020[3]. The subject of the control was the adequacy of performing internal audits in the territorial self--government units, conducted in 25 offices from the provinces of Łódź , Subcarpathia (Podkarpackie, Świętokrzyskie, Wielkopolska, and Zachodniopomorskie. The control covered the time from 1 January 2016 to 16 December 2019 (Walendzik & Wilkosz, 2020, p. 81). The results pointed to the negative assessment of the functioning of the internal audit in the audited territorial self-government units; the inappropriate organisation of the audit and its inadequate performance in most of the controlled units rendered it inefficient. This confirmed the fact that the audit in the researched units did not improve their performance to a satisfactory degree.

The Supreme Government Inspectorate in its post-control address obliged mayors, district heads and the province marshals running the territorial self--government units of the respective level to implement:

– the organisational separation of the internal audit body and the performance of the audit of continuous character,
– the internal and external assessments of the internal audit performance,
– the use of systemic recommendations issued by the auditors resulting from the performed auditing tasks in the process of identification and risk analysis within the framework of the managerial control[4].

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[3] The information on the results of the control *Internal Audit in the Territorial Self-government Units*, LKI.430.007.2019 identification number 76/2019/P/19/074/LKI, NIK, Office in Kielce 2020.

[4] The Supreme Government Inspectorate in the *Information on the Results of the Control of the Internal Audit in the Territorial Self-government Units* requested the preparation of an amendment of the act on public finance by the Minister of Finance introducing:

1) a higher limit for the amount of income and revenues or the amount of expenses and expenditures stated in the budget resolution which, if exceeded, create an obligation to perform an internal audit in the territorial self-government unit, as well as a higher limit for those sums related to the possibility of commissioning a contractor who is not employed by a given unit to perform the audit;

2) rules stating that the minimal number of employees in a given office holding the auditor's position (or positions of auditors, in the case of part-time employment) should amount to at least one full-time post;

3) solutions in relation to the coordination of the performance of the internal audit in the units of the public finance sector entitling the Minister of Finance to receive information on the organisa-

Moreover, the changes within the framework of managerial control and internal audit were justified by the necessity to support the existing solutions and improve the efficacy and effectiveness of management in the public sector in relation to the competence and the ability to perform public tasks and to spend public funds. Due to the complementary nature of these issues, the changes within the scope of managerial control and internal audit are implemented simultaneously. The internal audit performed in the controlled territorial self-government units was not used appropriately as a tool whose aim – in accordance with the act on public finance – is to support the manager of the unit in the pursuit of the aims and the performance of tasks through a systematic assessment of the managerial control and the advisory services. The assessment of the managerial control shall be conducted especially in the aspect of its adequacy, efficacy, and effectiveness. The auditing activity should therefore generate necessary conclusions resulting from such an assessment, especially conclusions of a systemic nature which can influence the system of managerial control through the construction of new mechanisms and the amendment of the already existing ones, thus minimising the risk of the occurrence of irregularities or of failing to achieve the assumed goals of the unit functioning. It should be remembered that the internal audit should be performed – in accordance with the statutory law in force – as an activity supporting the management in the realisation of its aims and tasks through a systematic assessment of the conducted managerial control. What is more, one of the tasks of an internal auditor in territorial self--government units is advising the manager of the unit, "consulting services supporting the process of management in the form of reports and conclusions facilitating the functioning of the unit" (Chojna-Duch, 2017, p. 110).

In its post-control address, the Supreme Government Inspectorate stated that the performance of the assurance tasks by the internal auditors in the years 2016-2019 (three-quarters), did not result in formulating any conclusions of a systemic nature in one-third of the controlled units, including the conclusions which did not improve the functioning of the unit. Only a little more than half of all the conclusions formulated after the assurance tasks had been completed were of systemic nature. However, just under one-fifth of them suggested the improvement of the activity of a unit in the performance of its aims and tasks through a systematic assessment of the managerial control within the scope of its efficacy and effectiveness.

The Supreme Government Inspectorate ascertained that "the fundamental reasons behind the ineffective functioning of the internal audit in the territorial self--government units were their managers' inability to perceive the role and the meaning of the activity of the audit in the functioning of the unit, the lack of continuity of the performance of the audit and the insufficient number of auditors" (Łukaszuk 2021,

tion and performance of the audit in the territorial self-government units and to disseminate good practices in the functioning of these units on the basis of this information, as well as to indicate the ineffective solutions related to the performance of the audit in many territorial self-government units within one year by a contractor auditor.

p. 242). The faulty organisation of the internal audit was also of importance, including the lack of sufficient mechanisms guaranteeing its independence in those units where an audit body was not organisationally created. The inadequate functioning of the internal audit in the territorial self-government units was also influenced by planning and performing auditing tasks with the infringement on the regulations of the act on public finance and the directive on auditing and the Standards of the Internal Audit, as well as by the frequent rotation of auditors (quite commonly auditing activities were performed by one auditor in several or, in extreme cases, in dozen units simultaneously).

Above all, the emphasis was placed on the necessity of increasing the limits of budget expenditures and revenues which if exceeded would bring about the need for an audit in the territorial self-government units. The controllers also recommended changes in the regulations governing the employment of auditors.

Consequently, the amendment of the act on public finance involves[5] the reinforcement of the position of the internal audit. The most important changes for the territorial self-government units in this matter include:

– the possibility of gaining nationally recognised qualifications to perform internal audit on the basis of a national exam;
– the increase of the amount which if exceeded creates the need for performing an internal audit (the so called threshold sum) up to 51 000 PLN (currently 40 000 PLN) and the increase of the amount allowing the performance of an internal audit by a contractor up to 127 000 PLN (currently 100 000 PLN);
– the inclusion of the territorial self-government units in the catalogue of entities obliged to provide the Minister of Finance with the information on performance of the internal audit, as well as the adjustment of the scope of the information;
– the introduction of the regulations emphasising the substantive and organisational independence of the internal audit body, as well as direct subordination to the manager of the unit.

In the draft of the act (changes in article 286 section 1 point 5) it was suggested that a new procedure of gaining the qualifications (through a passed national exam) to perform internal audits in the financial sector units should be introduced. Passing the national exam would create the possibility to gain qualifications to perform internal audits. A vital change in this respect is the simultaneous abandonment of the possibility of gaining the right to perform internal audits by completing a post-graduate training and internship within the scope of internal audit (starting from 1 January 2026). Increasing the amount which, if exceeded, creates an obligation to perform an internal audit is of crucial importance in the case of small units (changes in article 274). So far, such units were obliged to perform an internal audit in the following years if a one-time increase above the value which creates the need for an

[5] More information on the topic of the changes in *the Justification of the Draft of the Amendment* https://legislacja.rcl.gov.pl/projekt/12359451/katalog/12877111#12877111(access: 6th May 2022).

internal audit occurred when it comes to the sums included in the financial plan (e.g. an increase resulting from conducted investments). What was also changed was the amount of income/revenues or expenses/expenditures presented in the drafts of financial plans or in the financial plans, as well as in the drafts of the material and financial plans or in the material and financial plans of the units which, if exceeded, creates the above-mentioned obligation. Since the statutory law in force was introduced, the threshold sum has not been changed. The regulation was introduced in the draft of the bill which emphasises the necessity of creating internal audit bodies which would be organisationally independent within the structure of the unit (changes in article 282). The regulation aims at emphasising the independence of the auditing bodies necessary due to the nature of the tasks they perform, as well as the need to secure the cohesion of the organisational solutions within all the units of the public sector which have internal audit bodies. Moreover, before the end of January of a given year the manager of a unit shall present the Minister of Finance with information on the realisation of the tasks related to the internal audit performed in the previous year. Compared to the current solutions, the catalogue of entities (managers) encompassed by this regulation has been broadened by the addition of the territorial self-government units (changes in article 295 sections 1, 2 and 3).

5. Conclusion

The internal audit in Poland has evolved since the beginning of its functioning within the territorial self-government units. What has changed were the definition of the internal audit, the area of its functioning and the scope of its tasks. This resulted in the creation of different types of audits, from financial audit consisting in the inspection of financial operations, through the compliance audit assessing the compliance of the activity of the units of the public finance sector including the territorial self-government units, and then through the operational audit which focuses on the source of the arising problems, to the audit of efficiency (also known as the audit of the performed tasks) which consists in assessing the efficacy and effectiveness of the functioning of the territorial self-government units. As is evident, changes in this area were and will be necessary due to the constant need to improve the functioning of the territorial self-government units. The work of internal auditors in the territorial self-government units over the last twenty years has been constantly open to the process of change. However, the challenges with which this professional group is faced are duly undertaken and performed. The amendment to the Law on Public Finance envisages re-enforcing the position of internal audit, through:

– the possibility of acquiring a nationally recognized qualification for internal auditing through a state exam;
– increasing the amount that, if exceeded, triggers an internal audit
– including self-government units in the catalogue of entities obliged to provide the Minister of Finance with information on conducting an internal audit, as well as adjusting the scope of this information;

– introduction of regulations emphasising the substantive and organizational independence of the internal audit body and direct subordination to the head of the entity.

The above will have a positive impact on the perception of the internal audit institution in the public finance sector.

Internal auditors constitute a professional group with high qualifications (such as higher education, appropriate qualifications to perform internal audits)[6]. The auditors also possess adequate knowledge and skills acquired in the process of their professional work which they use in the performance of the auditing tasks. Legal changes or other challenges related to the need to adjust to the new and changing conditions do not pose an obstacle that the auditors would be unable to overcome. They rather treat change as an element of learning something new. Certain negligence, shortcomings or nonfeasance may result from the lack of systemic solutions which should however soon be introduced. They can also result from the negligence of the managers of the territorial self-government units, who are responsible for securing the right conditions necessary for the functioning of the audit. Their knowledge of the potential of an audit, its role and the scope of its activity often leads to its competent use as a tool which is meant to support the unit in its functioning.

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[6] In accordance with article 286 section 1 of the act of 27 August 2009 (Journal of Laws 2009 no 157 position 1240 with subsequent amendments), a person who wants to become an internal auditor: 1) has to have the citizenship of a member state of the European Union or another country whose citizens, under international agreements or the provisions of the community law, have the right to find employment on the territory of the Republic of Poland; 2) has to have a full capacity to perform acts in law and has to enjoy full civil rights; 3) could not have been punished for an intentional offence or a fiscal offence; 4) has to have a university degree; 5) has to have the following qualifications to perform internal audits: a) one of the following certificates: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), Association of Chartered Certified Accountants (ACCA), Certified Fraud Examiner (CFE), Certification in Control Self Assessment (CCSA), Certified Financial Services Auditor (CFSA) or Chartered Financial Analyst (CFA), or b) in years 2003-2006 passed an exam for an internal auditor in front of the Examination Committee established by the Minister of Finance, or c) has qualifications of a chartered accountant, or d) has a two-year experience within the scope of the internal audit and a certificate of finishing a post-graduate training in internal auditing, issued by an organisational unit which, on the day of issuance of the certificate, was certified, in accordance with separate provisions, to confer an academic title of a PhD in economics or law.

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Audyt wewnętrzny w jst w świetle nadchodzących zmian

Streszczenie: Celem niniejszego artykułu jest omówienie i uzasadnienie kierunków zmian, które są nieuchronne i czekają obszar funkcjonowania audytu wewnętrznego w jednostkach samorządu terytorialnego (jst) w Polsce w kontekście projektu ustawy o zmianie ustawy o finansach publicznych oraz niektórych innych ustaw. Dokonano również próby oceny projektowanej ustawy z punktu widzenia poprawy funkcjonowania audytu wewnętrznego w samorządowym sektorze publicznym. Przeprowa-

dzone badania oparto na studiach literaturowych z dziedziny finansów publicznych, audytu wewnętrznego i kontroli zarządczej. Dokonano wnikliwej analizy i interpretacji aktów prawnych obowiązujących w badanym obszarze, w tym w szczególności Projektu ustawy o zmianie ustawy o finansach publicznych oraz niektórych innych ustaw (nr UD327 w Wykazie prac legislacyjnych i programowych Rady Ministrów; stan na dzień 01.03.2022) celem uzasadnienia kierunków zmian. Wykorzystano również materiały pochodzące z rządowych stron internetowych, zawierające propozycje nowych zapisów w ustawie o finansach publicznych oraz dokonano oceny możliwych skutków prezentowanych zmian.

Słowa kluczowe: kontrola zarządcza, funkcjonowanie audytu wewnętrznego, jednostki samorządu terytorialnego, efektywność gospodarowania jednostkami samorządu terytorialnego.