

22 November 2023

**Statement (CC 1/2023)  
on the constitutional role, mandate and independence  
of the Supreme Audit Office of Poland**

The [Contact Committee of the Supreme Audit Institutions \(SAIs\) of the EU](#)<sup>1</sup> promotes effective external audit and accountability in the European Union, and helps improve EU financial management and good governance for the benefit of its citizens.

The Contact Committee notes in this regard that one of its members, the SAI of Poland (NIK), has recently reported substantial difficulties in carrying out its constitutional mandate. NIK referred its case to the SAI Independence Rapid Advocacy Mechanism (SIRAM) of the INTOSAI<sup>2</sup> Development Initiative (IDI), which issued in May 2023 the “[Assessment report on the allegations of systematic restrictions to the independence of the Supreme Audit Office of Poland \(NIK\)](#)”.

Based on the evidence collected and the assessment made by IDI against the principles of independence encapsulated in the Lima and Mexico Declarations<sup>3</sup> and the standards of INTOSAI, the SIRAM report concludes that NIK’s independence is affected with respect to:

- the independence of the head of SAI (Principle 2);
- the full discretion of the SAI in the discharge of its mandate and functions (Principle 3);
- the unrestricted access to information for the proper discharge of its statutory duties (Principle 4).

The European Commission in its 2023 Rule of Law Report<sup>4</sup> highlighted issues related to the effective functioning of the NIK, which arise from delays in the appointment of NIK’s College Members<sup>5</sup> and the obstacles in carrying out its audit functions vis-a-vis state-owned companies.

The EU *acquis communautaire*, which places legally binding obligations on all EU Member States, provides for an operationally, institutionally and financially independent external audit function that is in line with the Lima and Mexico Declarations and with the standards of INTOSAI. The Contact Committee considers any attempt to prevent its members from properly carrying out their work to be contrary to the fundamental principles of the European Union and the *acquis communautaire*. Therefore, the Contact Committee calls on all relevant parties to respect NIK’s constitutional role and to facilitate the implementation of NIK’s mandate.

---

<sup>1</sup> The EU Contact Committee is the assembly of the heads of supreme audit institutions of EU Member States and the European Court of Auditors. The most recent meeting of the Committee was held in Lisbon on June 21-22, 2023.

<sup>2</sup> International Organisation of Supreme Audit Institutions (INTOSAI).

<sup>3</sup> The [Lima](#) and [Mexico](#) Declarations are also supported by UN General Assembly Resolutions [A/66/209](#): Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions and [A/69/228](#): Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions.

<sup>4</sup> The July 2023 [report](#) presents the rule of law situation in the EU and an assessment of the situation in each Member State.

<sup>5</sup> On 11 September 2023, NIK [informed](#) the Chair of INTOSAI that its College consists of only three instead of the nineteen statutory Members.