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## Polish model of supervision in the field of financial activity of local government – the genesis and tasks of the Regional Chamber of Auditors

### Introduction

Analysis of the previous activity of regional accounting chambers (RIO) shows that they perform many functions aimed at preserving and restoring proper financial management within local government units. The modelling of institutions supervising the functioning of communes, districts and voivodeships functioning in Poland has become an important part of the reforms initiated in 1989. The multitude of proffered ideas concerning the shape of a completely new body in the Polish legal order, proved the great interest of Polish scientists in this issue. At the early stage of building the financial management supervisory bodies of local governments, the analysis of solutions functioning in European countries also played an important role.

The aim of the article is to verify the research hypothesis according to which an own model of regional accounting chambers (RIO) was created in Poland. The following research questions were posed in the course of consideration: 1) Was there not a specialised body in Poland before 1989 whose task was to control the financial economy of local government; 2) Why were French solutions for the functioning of chambers of accountancy allowed in Poland? The basic research

method used in this article was the formal and dogmatic method, thanks to which the norms of the law in force were interpreted. The writer also used the desk research method, by means of which conclusions were formulated concerning the evolution of financial supervisory authorities in local government. Moreover, he employed the method of analysis of the existing data, in order to formulate conclusions concerning the evolution of the financial supervisory authority in the local government. In the course of the work, legal solutions from previous political conditions in Poland were evaluated. This is because an analysis and understanding of actions taken in the course of initiated political reforms would not be possible without reference to the pre-existing principles of supervision over the activities of local government.

### Origin of the chambers of auditors

The idea of creating chambers of accountancy dates back to France and dates back to the 11th century. At that time, at the court of King Normandy, the first institution to control public finances was established. This body consisted of priests and people drawn from the royal council. The scope of this group was initially very limited. It was responsible for drawing up the accounts and controlling the king's finances. The term chamber of accounts first appeared in the 13th century and was used to define the institution that controlled the finances of Paris. The chamber was initially composed of several people, and before the outbreak of the French Revolution there were about 300 representatives. Until 1789, there were 14 chambers of accountancy in France. Characteristic of this period is that they had different competences and names. In the years 1790–1791 they were liquidated and their powers were taken over by the newly established Accounting Office, which in time was replaced by the Accounting Commission. With the process of centralisation of the state, the French Chamber of Accounts, which is also known as the Court of Auditors, was established in 1807. The task of this institution was to audit the accounts of the state, some municipalities and departments<sup>1</sup>.

### Financial control bodies in Poland before 1918

In the First Republic of Poland, from the 16th century on, the Court Treasurer was responsible for court expenses. The Crown Treasurer was also in charge of state expenditure. In 1591, the Tax Court was established in Poland. This held

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<sup>1</sup> M. Kwiatkowska, *Geneza i przesłanki powstania regionalnych izb obrachunkowych w Polsce* „Prace Naukowe Wałbrzyskiej Wyższej Szkoły Zarządzania i Przedsiębiorczości. Samorząd terytorialny, a polityka lokalna”, 2013, T. 24, pp. 36–37.

jurisdiction over the common treasury. In the 18th century it was replaced by the Crown and Grand Duchy of Lithuania treasury committees. These were institutions responsible to the Sejm. Both committees submitted bills and reports to the High Chamber. In 1775, a Permanent Council was established, part of which was the Treasury Department through which state finances were managed. In 1791, by virtue of the reforms that were being carried out, the Fiscal Commission of the Republic of Both Nations was established, but its operation was halted by the Third Partition of the First Republic of Poland<sup>2</sup>.

In 1808, by decree of Frederick August, the Central Audit Office in the Duchy of Warsaw was established. Its shape was based on French and Prussian legislation. The task of this institution was to audit the accounts of all public funds<sup>3</sup>. Due to its limited scope of competence, it could not have any real impact on budget execution and its shape. In October 1816, in place of the Central Chamber of Accounts in the Principality of Warsaw, the Chamber of Accounts of the Kingdom of Poland was established. This functioned with a slightly changed name until 1867. The powers of this chamber of a post-control character were manifested by the right to feed judgments of a civil law court. As a result of the repressions that followed the January Uprising, the Audit Office of the Kingdom of Poland was liquidated<sup>3</sup>.

After Poland regained its independence, the Supreme Chamber of State Control was established in Poland by decree of the Head of State of 7 February 1920. This dealt with the control of state income and expenditure and compliance with the law on the administration of state property. According to the March Constitution adopted in 1921, the financial control of the entire state administration was carried out by the Supreme Audit Office (NIK). Article 67 of the Consolidation Act contains the following wording: In the case referred to in Section (1), the head (chairman) of the governing body of a local government association is obliged to provide the competent authorities, their bodies and delegates with all assistance and explanations, to present and make available books and documents, and to allow for inspections and cash registers. This provision shall also apply to the management of the institution referred to in paragraph (2)<sup>4</sup>.

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<sup>2</sup> *Tradycje kontroli państwowej w Polsce*, [nik.gov.pl](https://bip.nik.gov.pl), <https://bip.nik.gov.pl/o-nik/historia-nik/tradycje-kontroli-panstwowej.html>, 20.12.2019.

<sup>3</sup> J. M. Majchrowski, *Kontrola państwowa w Polsce 1918–1945*, [In:] *Doktryny, Historia, Władza. Księga dedykowana Profesorowi Wiesławowi Kozubowi-Ciembroniewiczowi z okazji czterdziestolecia pracy naukowej*, eds. Anna Citkowska-Kimla, Małgorzata Kiwior-Filo, Bogdan Szlachta, Wydawnictwo Uniwersytetu Jagiellońskiego, Kraków 2009, p. 208.

<sup>4</sup> Ustawa z dnia 23 marca 1933 r. o częściowej zmianie ustroju samorządu terytorjalnego. (Dz.U. 1933 nr 35 poz. 294).

The authorities supervising the financial economy of local governments in Poland after 1918.

In the Second Republic of Poland, there was no specialized body that supervised the financial economy of local governments. In the period of the Second Republic of Poland, the supervisory authorities that oversaw the activities of local governments in their powers also had the competence to supervise financial matters. The professional literature of that period indicated that the supervision over local government should be of a state character. This way of perceiving the supervision allowed the separation of two types of supervision: negative and positive. The main goal of the activities undertaken by the supervisory authorities was to verify legality<sup>5</sup>.

After World War II, with the adoption of the Constitution of the People's Republic of Poland on 22 July 1952, the NIK was liquidated and the Ministry of State Control was appointed in its place. NIK was restored in 1957 on the wave of the October Thaw, but at that time it was not a government body, but a separate state body, subordinated to the Sejm. The President of NIK was appointed and dismissed by Parliament<sup>6</sup>. In 1980, changes were made to the regulations, and NIK fell under the supervision of the Chairman of the Council of Ministers NIK. The amended regulations led to the location of state control at the Sejm, which made NIK independent of the state administration<sup>7</sup>.

The local self-government, revived after the 1989 reforms, was an area that required a new legal framework. This also applied to issues related to supervision over its activities. The establishment of regional chambers of auditors (RIO) was a kind of revolution. From the conceptual point of view, this was a completely new supervisory body, the purpose of which was to oversee municipality budgetary matters. Therefore, the introduction of the RIO was quite controversial. There were also disputes about the nature and place of a separate supervisory authority<sup>8</sup>.

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<sup>5</sup> A. Skibiński, *Regionalne izby obrachunkowe isamorządowe kolegia odwoławcze – typowe organy administracji czy wyspecjalizowana administracja wojewódzka*, „Studia Lubuskie: prace Instytutu Prawa i Administracji Państwowej Wyższej Szkoły Zawodowej w Sulechowie” 2008, No. 4, p. 163

<sup>6</sup> *Tradycje kontroli państwowej w Polsce*, nik.gov.pl, <https://bip.nik.gov.pl/o-nik/historia-nik/tradycje-kontroli-panstwowej.html>, 20.12.2019.

<sup>7</sup> *Ibidem*.

<sup>8</sup> T. Dębowska-Romanowska, *Regionalne Izby Obrachunkowe – nadzór zewnętrzny nad zarządzaniem finansowym w samorządzie i nad tworzeniem lokalnego prawa finansowego*, [In:] *Regionalne Izby Obrachunkowe charakterystyka ustrojowa i komentarz do ustawy*, ed. M. Stec, Wolters Kluwer, Warszawa 2010, p. 19.

### Establishment of regional chambers of accountancy in the Third Republic of Poland

The idea of establishing the RIO in Poland was born in 1990 during the work on the Act on local government. The idea of establishing the RIO in Poland was born in 1990 during the work on the Act on local government. Knowledge of established Western European systems was thought to be important for the creation of such a body in Poland. Academic studies were also of key importance. The beginning of the 1990s saw interest in the French and German models, and this resulted in the creation of many translations of original and official studies. This was particularly true of tracts on France's municipality governance. Based upon these, Polish scientists E. Ruśkowski and E. Tagler put forward a number of proposals for building a supervisory and control system for local government in Poland. The most important of them: 1) the French system cannot be implemented in Poland due to lack of human resources, high costs, the 200 years of tradition of this institution in France and the way it operates and its competences; 2) there should be a nationwide chamber of account, which will have its regional or provincial equivalents. The authors clearly pointed out the need for territorial reform, including the construction of districts and regions<sup>9</sup>.

In the initial phases of the study on local government regulation, a decision was made to create anew the institution of supervision, consciously abandoning the achievements of the Second Republic in this area. It was then decided to build a solution similar to that of one of the European countries. The name of the Polish supervisory authority was taken from the French model. In the course of work on the law on regional chambers of account, it turned out that the Polish model deviated from the French one and it becomes a completely different, original solution. Hence, the early 1990s was an intense time of transition as it was necessary to start working on several projects of institutional reform<sup>10</sup>.

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<sup>9</sup> B. Cybulski, *Geneza ustawy o regionalnych izbach obrachunkowych*, [In:] *Regionalne Izby Obrachunkowe w Polsce w latach 1993–2003*, eds. Bogdan Cybulski, Stanisław Srocki, Krajowa Rada Izby Obrachunkowych, Wrocław 2003, pp. 10–12.

<sup>10</sup> *Ibidem* pp. 12–13.

Table no. 1. Schedule of work devoted to the Polish supervisory and external control authority, over the finances of local government

Period I	1989–1990	Work on the Local Government Act.
Period II	1990–1991	The creation of governmental and parliamentary projects dedicated to the 10th term of the Sejm
Period III	1991	Senate bills and authorial laws, in the Senate of the first term
Period IV	1992	Work on the Senate bill, in the Senate of the second term and in the Polish Parliament of the first term. Adoption of laws.

Source: Developed on the basis of: B. Cybulski, *Geneza ustawy o regionalnych izbach obrachunkowych*, [In:] *Regionalne Izby Ob-rachunkowe w Polsce w latach 1993–2003*, eds. B. Cybulski, S. Srocki, Krajowa Rada Regionalnych Izb Obrachunkowych, Wrocław 2003, p. 13.

The powers of control over local government units appeared at the time of the first normative decision on the existence of local government, which was the Act on Local Government. The Speaker of the Senate of the first term, Prof. Andrzej Stelmachowski, initiated the creation of the Senate's bill on local government in autumn 1989, which was adopted by the Senate by way of a resolution on January 19, 1990. The authors of this bill were Prof. Michał Kulesza, Prof. Zygmunt Niewiadomski and Jerzy Stępień, who served as the chairman of the Senate's Committee on Local Self-Government. The authors of this act proposed the establishment of the RIO, which, in their opinion, was to be a specialised state control and supervision body over local government units in matters concerning financial management (wherein the RIO was to perform control) and budgetary matters (over which the RIO supervised). On March 8th 1990, the Sejm adopted the Act on Local Government, which in its most important assumptions was identical to the Senate project. Art. 62 of the Senate bill was: "The financial management of municipalities and their associations shall be under the professional control of regional chambers of auditors<sup>11</sup>.

In mid-1990, work began on the introduction of the statutory regulation of the system and the tasks of the RIO. The first draft was submitted by a group of MPs. According to the applicants, the proposed law on NIK and RIO was supposed to guarantee independent control, to be a return to the idea of professional and politically neutral control. The rules of conducting control by NIK and RIO were to be common. The draft was not supported by representatives of local governments, it collapsed with the end of the 10th term of the Sejm. Officials of the Ministry of Finance were concerned about such a turn of events. Therefore, they introduced provisions on the RIO into the draft Act on Municipal Income, Principles of Subsidisation, Conditions of Borrowing and Issue of Bonds and on the RIO. Unfortunately, the authors of the project were not able to define the control function

<sup>11</sup> B. Cybulski, *op. cit.*, pp. 64–65.

of this institution in chapter four, devoted to the RIO. Officials used the term of supervision and control interchangeably, and the main objective of the Ministry of Finance was to strive to subordinate the RIO<sup>12</sup>. Critical remarks on the idea of linking local government finance supervisory bodies with the NIK also appeared in the scientific literature. In addition, negative opinions were also expressed on the idea of implementation of interwar financial management supervision solutions<sup>13</sup>.

In 1991, the Senate of the first term of office was provided with two original drafts on the Act on Regional Chambers of Auditors. The first one was submitted by Prof. Karol Podgórski and the second one by Prof. Teresa Dębowska-Romanowska. Finally, further work was undertaken on the second project, proposed by Prof. Teresa Dębowska-Romanowska. Work on the next versions of this project came to an end in the Senate of the second term. The law on regional chambers of auditors was finally adopted on October 7, 1992. The draft was supported by 279 MPs, with one vote against.

According to the adopted bill, 17 branches of the RIO were to be established. The chambers were to start their work on January 1, 1993. Unfortunately, by that time only 6 presidents had been nominated. The others received their nominations in March or even April. The positions were taken up by people who were not accidental, rather they were individuals enjoying trust in the regions. Local government officials were of great importance when selecting such people and delegates were chosen from among the municipalities. In contrast, the Sejm had the right to give opinion on the election of the president and members of the college. The powers of the RIOs were to cover several provinces, which resulted from a different administrative division (49 provinces)<sup>14</sup>.

The problems that arose at the beginning of the RIO establishment included a lack of experience in carrying out supervision, and the lack of appropriate staff, as the requirements set out in the Act for future employees of this institution were not adapted to the prevailing realities. Another challenge was the relatively high costs of RIO functioning<sup>15</sup>. Young graduates of economics, law and public administration were often employed. Bogdan Cybulski mentions that at that time it was realised that it was impossible to bring in people with experience from

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<sup>12</sup> *Ibidem*, pp. 66.

<sup>13</sup> J. Małecki, *Z problematyki nadzoru nad finansami komunalnymi*, „Ruch prawniczy, ekonomiczny i socjologiczny” 1991, No. 1, pp. 43–44.

<sup>14</sup> A. Gniadowski, *Dwadzieścia lat w RIO*, [www.wspolnota.org.pl](http://www.wspolnota.org.pl/aktualnosci/aktualnosc/dwadzieścia-lat-w-rio/), <http://www.wspolnota.org.pl/aktualnosci/aktualnosc/dwadzieścia-lat-w-rio/>, 20.12.2019.

<sup>15</sup> M. Paciorek, *Na wzór francuski*, [www.wspolnota.org.pl](http://www.wspolnota.org.pl/index.php?id=9&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bnews%5D=18329&cHash=a7ffa0e4c6820a7d17a91642135c6d8b), [http://www.wspolnota.org.pl/index.php?id=9&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bnews%5D=18329&cHash=a7ffa0e4c6820a7d17a91642135c6d8b](http://www.wspolnota.org.pl/index.php?id=9&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bnews%5D=18329&cHash=a7ffa0e4c6820a7d17a91642135c6d8b), 20.12.2019.

other control institutions. In the Wrocław Chamber the first control activities were undertaken by the RIO at the turn of July and June 1993. The aim of the audit was to verify whether public funds are safely invested<sup>16</sup>.

### The tasks of the RIO

RIOs play an important role in relation to local government units. The Act of 7 October 1992 equipped these institutions with a number of powers. The provisions of the Act on the RIO clearly specify that the chambers are the state supervisory and control bodies of the financial economy of the following entities: 1) local government units; 2) metropolitan associations; 3) inter-municipal associations; 4) associations of communes and associations of communes and districts; 5) associations of districts; 6) powiat-municipal associations; 7) associations of districts; 8) self-government organisational units, including self-government legal persons; 9) other entities, as regards their use of subsidies granted from the budgets of local government units<sup>17</sup>.

The functions of the RIO concern four basic areas: 1) supervision over the activity of the entities mentioned in the scope of financial matters; 2) control of financial economy and public procurement, of the entities mentioned above; 3) provision of opinions on matters specified in the Act; 4) information and training activities, in the scope covered by supervision and control<sup>18</sup>.

The supervisory function of the RIO is important for the proper functioning of superintendence over the activities of the local government. Hence, in accordance with the principles of a democratic state of law, the subjective and subjective competence of the RIO cannot be presumed. Its creation by analogy is also excluded. Under the current legal provisions, supervisory interference may take place subject to three conditions: 1) under a rigorously defined procedure; 2) in the form of supervision prescribed by law, using the means prescribed by law; 3) supervision may be carried out only by a statutory authority, that operates in a strictly defined area in relation to the designated entities. The subjective scope of surveillance shall determine which entities are subject to supervision. The territories relevant for given chambers of accountancy are defined in the Or-

<sup>16</sup> A. Gniadowski, *op. cit.*

<sup>17</sup> Ustawa z dnia 7 października 1992 r. o regionalnych izbach obrachunkowych (Dz.U. 1992 Nr 85 poz. 428).

<sup>18</sup> Z. K. Wójcik, *Ustawa o regionalnych izbach obrachunkowych*, [In:] *Regionalne Izby Obrachunkowe w Polsce w latach 1993–2003*, eds. B. Cybulski, S. Sroeki, Krajowa Rada Regionalnych Izb Obrachunkowych, Wrocław 2003, pp. 50.



dinance of the Prime Minister of 14 January 2000. In the light of this document, the local jurisdiction of each chamber coincides with the area of one voivodship<sup>19</sup>.

In the light of this document, the local jurisdiction of each chamber coincides with the area of one voivodship.

It should be underlined that the subject matter of supervision devoted to the activities of the CIO in financial matters is not precisely defined in the provisions of the Constitution. Thus, the question is often asked whether the understanding of financial matters is consistent with the common understanding of this concept.

In the common understanding of the term, financial matters are defined as property matters, that are expressed in money. In the professional literature, it is indicated that the notion of financial matters has a completely different meaning, sometimes it is indicated that it is autonomous in relation to the common form. It is commonly accepted that the Constitution of the Republic of Poland, under the notion of financial matters, indicates the term refers to budgetary matters, i.e. matters devoted to conducting financial economy on the basis of legal acts concerning budgetary matters based on public financial plans. Pursuant to the RIO Act, the subject of supervision are the orders and resolutions adopted by the bodies of local government units and the bodies of local government associations in the following matters<sup>20</sup>: 1) the procedure of adopting the budget and its amendments; 2) the budget and its amendments; 3) contracting liabilities affecting the amount of the public debt of the local government unit and the granting of loans; 4) the principles and scope of granting subsidies from the budget of the local government unit; 5) local taxes and charges to which the provisions of the Act apply; Tax Ordinance; 6) discharge; 7) multiannual financial forecast and its amendments. The statutory scope of supervision has been amended several times<sup>21</sup>.

The necessity of the changes resulted from many reasons. The terms indicated in the Act were interpreted in many ways, both in the doctrine and in the judicial decisions. The undertaken reforms also resulted from political changes, as it was necessary to expand the catalogue of cases dealt with by the RIO. The head, mayor, president and starosta are obliged to submit to the RIO, resolutions of the council; budgetary resolutions, resolutions on discharge and other resolutions listed in Article 90 of the Act on Municipal Self-Government and Article 78 of the Act on Powiat Self-Government. The Marshal shall also

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<sup>19</sup> *Ibidem*, pp. 51.

<sup>20</sup> W. Miemiec, M. Miemiec, *Nadzór regionalnych izb obrachunkowych nad działalnością samorządu terytorialnego w sferze budżetowej*, [In:] *Regionalne izby obrachunkowe. Charakterystyka ustrojowa i komentarz do ustawy*, ed. M. Stec, Wolters Kluwer, Warszawa 2010, pp. 123–126.

<sup>21</sup> Op. cit., (Dz.U. 1992 Nr 85 poz. 428).

be obliged to submit resolutions to the Sejm and resolutions of the voivodship board, which are subject to supervision, pursuant to Article 81 of the Act on Provincial Self-Government. Local government bodies have 7 days to submit resolutions from the date of their adoption. Exceeding this deadline does not entail any legal consequences<sup>22</sup>.

RIO may apply specific measures under statutory supervision measures: 1) declare the resolution invalid; 2) determine the budget of the local government unit; 3) indicate an insignificant breach of law. The measures mentioned above may be applied in specific situations, taking into account the procedure provided by law. A resolution of a local government body may be declared invalid if it is illegal. Resolutions which are contrary to the provisions of law are invalid by virtue of law. The entire resolution, or a part of it, shall be declared invalid by the college of the chamber. The decision is made in the form of a resolution, with an absolute majority of votes, in an open vote, at a specially convened meeting. The supervisory procedure for the budgetary procedure is different. In the first stage of the procedure, the college shall draw attention to irregularities which constitute a material breach of the law and the manner and time to remedy them. If the resolution is not amended, the resolution is declared invalid<sup>23</sup>.

The Authority may also set the budget of a local authority. Such situation may occur in two cases. The first case refers to the situation in which the body constituting the local government unit did not adopt the budget by 30 March of the financial year. In this case, the chamber shall establish the budget of that entity by the end of April of the financial year with regard to its own obligatory tasks and tasks in the field of government administration which are performed by the entities by way of acts or relevant agreements. The college of the chamber shall also determine the budget if, as a result of the conducted supervisory proceedings, the budget resolution is declared invalid. If the declaration of invalidity concerns a part of that resolution, the determination of the budget shall be made in the area affected by the invalidity. In the case of an insignificant breach of law in a resolution of a local government unit, the College does not pronounce a declaration of invalidity of the resolution, but indicates that it was passed in violation of the law. The legislator has not specified what an insignificant breach of law is. The meaning of this term is made in an individual manner. The assessment of whether an insignificant breach of law has occurred should

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<sup>22</sup> W. Miemiec, M. Miemiec, *op. cit.*, pp. 127–128.

<sup>23</sup> J. Gałkiewicz, *Działalność nadzorcza regionalnych izb obrachunkowych*, [In:] *Regionalne izby obrachunkowe. Charakterystyka ustrojowa i komentarz do ustawy*, ed. M. Stec, Wolters Kluwer, Warszawa 2010, s. 108.

take into account the effects of the breach. An insignificant violation of the law is most often defined as a formal defect of a nature which has no significant meaning for public finance<sup>24</sup>.

The result of conducting a supervisory proceeding is a supervisory decision taken by the RIO that ends the proceeding. Most often it is an act which interferes with the activity of the bodies of a local government unit. Such an act is a resolution of the college of the chamber, which, depending on the established facts, takes the following actions: 1) declares invalid a resolution of the council, management board or executive body adopted by a single-person executive body in whole or in part; 2) determines the budget of the local government unit in whole or in part, which is declared invalid; 3) orders changes to be made to the resolutions which eliminate the violation of law established by the college; 4) may indicate an insignificant violation of law<sup>25</sup>.

The seat and territorial range of the RIO's impact is the same as the territorial division of Poland into provinces. Currently, there are 16 operating chambers. These have their seats in particular cities located within the voivodeships. The matter was regulated by the Ordinance of the Prime Minister of 16 July 2004 on the seats and territorial range of regional chambers of auditors and the detailed organisation of the chambers, the number of members of the college and the procedure (Dz. U. No. 167, item 1747<sup>26</sup>).

Within the internal organisation of the RIO, there is a body, which is the College of Chambers. The college of the Chamber shall comprise the President of the Chamber, who shall act as its President and the members. The President of the Chamber shall be appointed by the President of the Council of Ministers by way of a competition, on a proposal from the Minister responsible for public administration. The term of office of the President shall be 6 years. A member of the College shall also be appointed by the President of the Council of Ministers, on a proposal from the President of the Chamber. The application is preceded by obtaining the opinion of the College of the Chamber, which is adopted by secret ballot. Voting may take place in the presence of at least half the members. Half of the college's members shall be persons proposed by local government bodies. The nature of membership may be full-time or part-time<sup>27</sup>.

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<sup>24</sup> *Ibidem*, pp. 108–109.

<sup>25</sup> *Ibidem*, p. 109.

<sup>26</sup> *Organizacja funkcjonowania regionalnych izb obrachunkowych i jej prawne podstawy*, <http://administracja.mswia.gov.pl>, <http://administracja.mswia.gov.pl/adm/departament-administra/regionalne-izby-obrach/561,Organizacja-funkcjonowania-regionalnych-izb-obrachunkowych-i-jej-prawne-podstawy.html>, 20.12.2019.

<sup>27</sup> *Ibidem*.

The RIO presidents, together with sixteen representatives (one from each chamber), form the National Council of Regional Chambers of Auditors<sup>28</sup>. From its composition, the Council elects a chairman and two deputies for a period of 2 years. The tasks of this body are: 1) representation of the chambers before the central and central state authorities; 2) presentation to the minister in charge of public administration of proposals for changes in the legal regulations governing the municipal financial economy; 3) submission to the competent administrator of the budgetary part of the proposals to the draft state budget in the chambers' part; 4) dissemination of the chambers' achievements and experience; 5) agreement on plans and programmes for training of the chambers' employees; 6) coordination of plans and programmes for control; 7) submission of annual reports to the Sejm and Senate by 30 June on the chambers' activities and the budget implementation by local government units<sup>29</sup>.

### Summary

The research hypothesis put forward at the beginning of the article was verified positively. The model of functioning of the RIO created in Poland, despite some patterns taken from the French system, uses original solutions which were created on the initiative of Polish creators of these institutions. The conducted analysis allowed to obtain an answer to the first research question. In Poland before 1989, there was no specialised body whose activities concerned controlling the financial economy of local governments, and it was the post-1989 reforms that led to the creation of such bodies as the RIO. The analysis provided an answer to the second research question. In the course of the work on creating a Polish financial supervision authority over local government, the implementation of solutions coming mainly from France and Germany was considered. The French model was a better fit for Poland due to the fact that France, like Poland, is a unitary state, which facilitated possible incorporation of some solutions.

The establishment of the RIO in Poland was a difficult task that required much effort to adapt the powers of this institution to the Polish reality. It was also a challenge to create a model of RIO that corresponded to the then existing organization of local government, yet would take into account the announced changes. Establishing the RIO was a good idea, and the original model met the challenges. This can be seen from the perspective of time and the multitude of work that the

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<sup>28</sup> *Krajowa Rada RIO*, rio.gov.pl, [http://www.rio.gov.pl/modules.php?op=modload&name=HTML&file=index&page=krrio\\_index](http://www.rio.gov.pl/modules.php?op=modload&name=HTML&file=index&page=krrio_index), 20.12.2019.

<sup>29</sup> Op. cit., (Dz.U. 1992 Nr 85 poz. 428).

chambers perform. As part of their activities, the RIOs carried out 116 994 audits of reports on the implementation of budgets by local government units<sup>30</sup>. The number of presented selected tasks shows the unquestionable role of the RIO in the Polish system of supervision over the activities of local governments. Still the changing reality constantly creates new challenges.

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<sup>30</sup> Regionalne Izby Obrachunkowe, [http://www.rio.gov.pl/modules.php?op=modload&name=HTML&file=index&page=spr\\_sejm\\_2018](http://www.rio.gov.pl/modules.php?op=modload&name=HTML&file=index&page=spr_sejm_2018), 20.12.2019.

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**Abstract:** The aim of the article is to analyze the establishment and functioning of the regional chambers of accountancy (RIO) in Poland that play an important role in the current system of supervision over the activities of the local government. RIOs originate from medieval France, their beginning dates back to the 11th century when the role of this institution was to control public finances. In medieval Poland, the Court Treasurer dealt with expenses for court purposes, and the Tax Tribunal was established in 1591. In the Second Republic of Poland, there was no specialized body responsible for overseeing the financial management of local governments. Because of the political transformation in Poland post-1989, recognition of the need for the creation of regional accounting chambers emerged. The establishment of this supervisory authority was preceded by lengthy considerations, which resulted in the adoption of the Act on Regional Accounting Chambers on October 7, 1992. Nowadays, regional accounting chambers are very important institutions for supervising financial matters in local government.

**Key words:** regional accounting chambers, local government, supervision, control, financial economy.

#### Polski model nadzoru w zakresie działalności finansowej samorządu terytorialnego – geneza i zadania Regionalnej Izby Obrachunkowej

**Abstrakt:** Celem artykułu była analiza powstania i funkcjonowania regionalnych izb obrachunkowych (RIO) w Polsce, które w obecnym systemie nadzoru nad działalnością samorządu terytorialnego pełnią istotną rolę. RIO wywodzą się ze średniowiecznej Francji, ich początek sięga XI w., kiedy to rola tej instytucji polegała na kontrolowaniu finansów publicznych. W średniowiecznej Polsce wydatkami na cele dworskie zajmował się podskarbi nadworny, zaś Trybunał Skarbowy powołano do życia dopiero w 1591 r. W latach Drugiej Rzeczypospolitej nie istniał wyspecjalizowany organ zajmujący się nadzorowaniem gospodarki finansowej samorządów. Za sprawą transformacji ustrojowej w Polsce pojawiła się idea utworzenia regionalnych izb obra-

chunkowych. Powołanie tego organu nadzorczego poprzedzone było długimi rozważaniami, które zaowocowały przyjęciem 7 października 1992 r. ustawy o regionalnych izbach obrachunkowych. Współcześnie RIO są bardzo ważnymi instytucjami, które nadzorują sprawy finansowe w samorządzie terytorialnym.

**Słowa klucze:** regionalne izby obrachunkowe, samorząd, nadzór, kontrola, gospodarka finansowa.