



PREZES  
NAJWYŻSZEJ IZBY KONTROLI  
MARIAN BANAŚ

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Warszawa, 11 September 2023

**Minister Bruno Dantas**  
**President of the Federal Court**  
**of Accounts of Brazil**  
**Chair of the INTOSAI Governing Board**

*Dear Mr President,*

With this letter let me inform you that the INTOSAI Development Initiative (IDI) has made an assessment of the situation in the Supreme Audit Office of Poland (NIK) to determine whether it is linked to an infringement of the Mexico Declaration principles, with the use of the SAI Independence Rapid Advocacy Mechanism (SIRAM). The report on the results of the assessment was presented last June at a press conference and it was submitted to the Upper House of the Polish Parliament, i.e. the Senate. The report confirmed that our case posed a threat to three principles of the independence set forth in the INTOSAI Mexico Declaration: independence of SAI heads and members of collegial institutions; sufficiently broad mandate and full discretion in the discharge of their functions; and unrestricted access to information. As a response the Senate committees – the Extraordinary Committee for Climate, Human Rights, Law and Order and Petitions, Local Self-Government and Public Administration – adopted a joint stance, and recognised the need to amend the law on NIK with a view to strengthening its autonomy and the independence of NIK auditors. Moreover, the Council of NIK adopted a resolution that calls on the Speaker of the Sejm to take necessary steps to ensure the independence of NIK and its proper functioning in accordance with the international standards.

The report has confirmed our fears and the situation is becoming worse. As you know, the Speaker of the Sejm, i.e. the Lower House of the Polish Parliament, has not proceeded with appointing candidates to the Council of NIK – the key body to govern the institution, despite the numerous motions I have submitted. The Council should consist of 19 members, and since 8th September – after three members appointed by the Sejm ended their term of office – there are only three ex officio members: two Vice-Presidents of NIK and me. This will undoubtedly paralyse the institution and will infringe the law on NIK, where the composition of the Council of NIK is clearly defined. With such a composition, the decisions of the Council could not be treated seriously in a state of law. Consequently, the Supreme Audit Institution will operate with a limited capacity, e.g. it will not be able to audit central ministries.

I believe that, in your capacity as the Chair of the Governing Board of INTOSAI – the organisation that has been advocating SAIs' independence as the foundation of their functioning – you should be aware of this situation that may ultimately translate also on our functioning in the international arena.

*Yours sincerely,*

Marian Banaś  
President of the Supreme Audit Office of Poland (NIK)