



PREZES
NAJWYŻSZEJ IZBY KONTROLI
MARIAN BANAŚ

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Warszawa, 11 September 2023

**Mr António Guterres
Secretary-General
of the United Nations**

Dear Mr Secretary-General,

With this letter let me inform you that the Supreme Audit Office of Poland (NIK), due to systemic restrictions on its independence, was subject to the assessment with the use of the SAI Independence Rapid Advocacy Mechanism (SIRAM). SIRAM is a tool designed by International Organisation of Supreme Audit Institutions (INTOSAI) in response to the downward slide of independence of its members (SAIs) globally.

The assessment 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.

The SIRAM report on the results of the assessment, a copy of which is enclosed to this letter, was submitted to the Upper House of the Polish Parliament, i.e. the Senate. As a response the Senate joint committees – the Extraordinary Committee for Climate, Human Rights, Law and Order and Petitions, Local Self-Government and Public Administration – recognised the need to amend the law on NIK with a view to strengthening its autonomy and the independence of NIK auditors.

The report has confirmed our fears, and the situation is becoming worse. 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 for its collegial governance – despite 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. Without the proper composition of the Council, its decisions cannot be treated seriously in a state of law. Consequently, NIK will operate with a limited capacity, e.g. it will not be able to audit central ministries.

I believe that the United Nations, who recognised the Mexico Declaration in the General Assembly Resolutions A/66/209 (2011) and A/69/228 (2014), should be aware of this situation, which may ultimately translate on the functioning of the Supreme Audit Office of Poland, also in the international arena.

Yours sincerely,

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