

Response to the IFAC Part 2, SMO Self-Assessment Questionnaire

Member Name: National Chamber of Statutory Auditors

Country: Poland

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Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Yes - for all audits of financial statements	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="radio"/> 2 Yes - for all audits except those of listed entities <input type="radio"/> 3 Our organization shares responsibility for the quality assurance program with another body <input type="radio"/> 4 No, responsibility for quality assurance for all audits rests with another body <input type="radio"/> 5 Other (please describe) <input type="radio"/> 6 Not applicable - no members of our organization perform audits of listed entities	
1.2.6.	<p><i>Quality Assurance (Member Body) All Audits - Scope</i></p> <p>What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.</p>	<input checked="" type="checkbox"/> 1 Financial statement audit - listed entities (minimum requirement) <input checked="" type="checkbox"/> 2 Financial statement audit - audit of other than listed entities <input checked="" type="checkbox"/> 3 Other services (e.g., review, compilation) <input type="checkbox"/> 4 Insolvency <input type="checkbox"/> 5 Other (please specify)	<p>Engagement's review is also included in the scope of the quality assurance review program.</p>
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<p><i>Quality Control Standards</i></p> <p>Has your organization established and</p>	<input checked="" type="radio"/> 1 Yes	

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	published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?	2 <input type="radio"/> No	
1.4.1.3.	<i>Quality Control Standards - Name</i> State the name of the relevant quality control standards.	Professional standard No 5 and - in cases not covered by standard No 5 - International Auditing and Assurance Standards Board. Audit firms in Poland are required to have system of quality controls that is in line with International Standard on Quality Control 1.	
1.4.1.4.	<i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?	1 <input checked="" type="radio"/> Yes	Yes, on our website (www.kibr.org.pl) we publish the official scope of the quality control that is always inspected by our Quality Assurance Reviewers.
		2 <input type="radio"/> No	
1.4.1.5.	<i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.	Resolution No 1/25/2004 of the National Supervisory Committee - code of practices of the National Supervisory Committee.	
1.4.2.	Design of the Quality Assurance Review		

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	assurance review program?	20 No	
1.4.2.7.	<p><i>Name of Documents</i> Please name the published document(s) that describe the scope and design of the quality assurance review program.</p>	<p>1) Resolution No 1/25/2004 of the National Supervisory Committee - code of practices of the National Supervisory Committee, 2) Materials of the National Supervisory Committee (e.g. a list of documents to be reviewed, the scope of the control) on our website (www.kibr.org.pl), 3) Law on Auditors.</p>	
1.4.2.8.	<p><i>Location of Documents</i> Please indicate where the document(s) that include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).</p>	www.kibr.org.pl	
1.4.3.	Review Cycle		
1.4.3.1.	<p><i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.</p>	1 <input checked="" type="checkbox"/> Cycle approach	

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		2 <input type="checkbox"/> Risk-based approach	
1.4.3.2.	<i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:	1 <input type="radio"/> 1 year 2 <input type="radio"/> 2 years 3 <input checked="" type="radio"/> 3 years 4 <input type="radio"/> 4 years 5 <input type="radio"/> 5 years 6 <input type="radio"/> 6 or more years	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	1/1/2003	
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	769	
1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	757	

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1.4.4.4.	<i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	389	
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.5.2.	<i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.	These are the materials of the National Supervisory Committee: a) "Information about the base right and duties of the reviewed " b) "A list of documents to be reviewed", c) "The scope of the control".	
1.4.5.4.	<i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located (e.g., provide internet address or indicate	All these documents are available on the website of the KIBR: www.kibr.org.pl	

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	that documents are available from your organization)?		
1.4.5.5.	<p><i>Content of Guidelines</i></p> <p>SMO 1 requires that the procedures to be performed during the quality assurance review include:</p> <p>a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement)</p> <p>b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate:</p> <ul style="list-style-type: none"> - The functioning of that system of quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements <p>c. Review of engagement working papers</p> <p>d. Specific requirements regarding documentation of the review</p>	1 <input checked="" type="radio"/> Yes	
	Does your quality assurance review program include requirements for all of these procedures?	2 <input type="radio"/> No	
1.4.5.7.	<i>Review of Engagement Working Papers</i>		

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	<p>SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.5.9.	<p><i>Documentation</i></p> <p>Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> - of evidence supporting the quality assurance review report; and - that establishes that the quality assurance review was carried out in accordance with the established guidelines. 	<p>1 <input checked="" type="radio"/> Yes</p>	

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	Are both of these requirements included in the quality assurance review program?	2 <input type="radio"/> No	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p><i>Skills and Competence</i></p> <p>Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews <p>Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.3.	<p><i>Certification/Credentials</i></p> <p>Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.5.	<i>Quality Assurance Review Team Leader</i>		

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	Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1 <input type="radio"/> Yes	
		2 <input checked="" type="radio"/> No	
1.4.6.6.	<i>QA Review Team Leader Follow Up</i> Please explain why a quality assurance review team leader is not assigned for each quality assurance review assignment.	In most cases there is only one reviewer during the review. While reviewing big or specific entities there are two of them (plus one member of the National Supervisory Committee) but none of them is assigned as a team leader.	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. Does the quality assurance program place all these responsibilities on the review team	1 <input checked="" type="radio"/> Yes	There is no team leader because in most cases there is only one reviewer during the review. In some cases (while reviewing big or specific entities) there are two reviewers (plus one member of the National Supervisory Committee) but none of them is a leader. However all obligation assigned to team leader are performed by the reviewer and supervision of the quality assurance review

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	leader?	2○ No	is performed by National Supervisory Committee.
1.4.6.9.	<i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.	1	
1.4.7.	Quality Assurance Confidentiality - QA Review Team		
1.4.7.1.	<i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	1⊙ Yes 2○ No	
1.4.7.3.	<i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?	1⊙ Yes 2○ No	
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation	1⊙ Yes	

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	to the quality assurance review team's conduct of a review?	2○ No	
1.4.8.3.	<p><i>Consideration of Independence</i> Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	<p>1⊙ Yes</p> <p>2○ No</p>	
1.4.8.5.	<p><i>Reciprocal Reviews</i> Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	<p>1○ Yes, reciprocal reviews are permitted</p> <p>2○ No, reciprocal reviews are not permitted</p> <p>3⊙ Not applicable - peer review is not used</p>	
1.4.9.	Reporting		
1.4.9.1.	<p><i>Quality Assurance Review Report</i> Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner</p>	1⊙ Yes	There is no team leader because in most cases there is only one reviewer during the

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	upon completion of each quality assurance review assignment?	2 <input type="radio"/> No	review (see 1.4.6.6) but the reviewer is required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment.
1.4.9.3.	<p><i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements:</p> <ul style="list-style-type: none"> - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. <p>Does the quality assurance program require both of these elements to be included in the report?</p>	1 <input checked="" type="radio"/> Yes	
1.4.9.5.	<p><i>Contents of Report - Firm</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p>	1 <input checked="" type="radio"/> Yes	

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	<ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	2 <input type="radio"/> No	
1.4.9.8.	<p><i>Response to Reporting</i></p> <p>Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?</p>	1 <input checked="" type="radio"/> Yes	
1.4.9.10.	<p><i>Reporting to the Public</i></p> <p>Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	
1.4.10.	Corrective and Disciplinary Actions	2 <input type="radio"/> No	

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1.4.10.1.	<p><i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.10.3.	<p><i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.10.5.	<p><i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.	SMO 2		
2.1.	<p><i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education</p> <p>2 <input checked="" type="checkbox"/> Complete a practical experience requirement</p>	

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		3 <input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies	
		4 <input type="checkbox"/> None of the above	
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Our organization	
		2 <input type="checkbox"/> Another IFAC member body	
		3 <input type="checkbox"/> Universities	
		4 <input type="checkbox"/> Approved training institutions	
		5 <input type="checkbox"/> Government bodies	
		6 <input type="checkbox"/> Other organizations	
2.7.	IES 1 Entry Requirements		
2.7.1.	<i>Entry Requirements and Equivalency</i> Section 2.7 deals with the entry requirements to the professional accountancy education program delivered by your organization.	1 <input checked="" type="radio"/> Entry requirements are at least equivalent to that for admission into a recognized university degree program (or its equivalent)	

Number	Question Title/Text/Help text	Answer	Comments
	Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)?	2 <input type="radio"/>	Entry requirements are not equivalent to that for admissions into a recognized university degree program (or its equivalent)
2.7.3.	<i>Process for Checking Equivalency</i> Is there a formal process for assessing whether an individual's experience and knowledge is equivalent to that for admissions into a recognized university?	1 <input type="radio"/>	Yes
2.7.4.	<i>Process For Equivalency Follow Up SMO 2</i> Please explain why a process for checking equivalency has not been developed or is not considered necessary? If there are plans to introduce such a process please provide information about the proposal and the proposed timing for introducing the process.	2 <input checked="" type="radio"/>	No To enter into the professional accountancy education program , an individual must have university degree, have full capacity to contract legally, submit an actual extract from National Penal Register (Krajowy Rejestr Karny Ministerstwa Sprawiedliwosci). There are no requirements about number of years of work experience. There is no formal process for assessing whether an individual's experience and knowledge is

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2.8.	IES 2 Content of Professional Accounting Education Program	equivalent because are entry requirements are not equivalent with requirements for a recognized university degree program only in one point: in Poland, to be a candidate, an individual must have university degree (so we have stricter obligations in this matter) and we do not plan any changes regarding this point.	
2.8.1.	<p><i>Gaining Accountancy Knowledge</i> Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization.</p> <p>What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Post-secondary accounting degree</p> <p>2 <input type="checkbox"/> Post-secondary business or finance degree</p> <p>3 <input type="checkbox"/> Post-secondary degree in another subject matter</p> <p>4 <input type="checkbox"/> Qualification offered by another IFAC member body</p> <p>5 <input type="checkbox"/> Relevant work experience</p>	

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		6 <input checked="" type="checkbox"/> Other	
2.8.5.	<p><i>Describe Other</i> Describe the other ways professional accountancy knowledge may be gained that are recognized by your organization.</p>	<p>The Examinations Committee may exempt a candidate from some exams (which are determined by qualifications needs) if they fulfill some conditions (e.g. if the candidate passed the same exam at the university or equivalent). When the exempt is given the scope of program covered by exam is taken into consideration .</p>	
2.8.6.	<p><i>Pre-Qualification for Professional Knowledge</i> What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate.</p>	<p>1 <input checked="" type="radio"/> Two years of full-time study or part-time equivalent</p> <p>2 <input type="radio"/> Less than two years of full-time study or part-time equivalent</p> <p>3 <input type="radio"/> More than two years of full-time study or part-time equivalent study</p>	
2.8.8.	Pre-Qualification Content		
2.8.8.1.	<p><i>Accounting and Finance</i> Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your</p>	<p>1 <input checked="" type="checkbox"/> Financial accounting and reporting</p>	

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	<p>organization.</p> <p>Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>2<input checked="" type="checkbox"/> Management accounting and control</p> <p>3<input checked="" type="checkbox"/> Control</p> <p>4<input checked="" type="checkbox"/> Taxation</p> <p>5<input checked="" type="checkbox"/> Business and commercial law</p> <p>6<input checked="" type="checkbox"/> Audit and assurance</p> <p>7<input checked="" type="checkbox"/> Finance and financial management</p> <p>8<input checked="" type="checkbox"/> Professional values and ethics</p> <p>9<input type="checkbox"/> None of the above</p>	
2.8.8.3.	<p><i>Organizational and Business Knowledge</i></p> <p>Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>1<input checked="" type="checkbox"/> Economics</p> <p>2<input checked="" type="checkbox"/> Business environment</p> <p>3<input checked="" type="checkbox"/> Corporate governance</p> <p>4<input checked="" type="checkbox"/> Business ethics</p> <p>5<input checked="" type="checkbox"/> Financial markets</p> <p>6<input checked="" type="checkbox"/> Quantitative methods</p> <p>7<input checked="" type="checkbox"/> Organizational behavior</p> <p>8<input checked="" type="checkbox"/> Management and strategic decision making</p> <p>9<input checked="" type="checkbox"/> Marketing</p>	

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2.8.8.5.	<p><i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>10 <input checked="" type="checkbox"/> International business and globalization 11 <input type="checkbox"/> None of the above</p> <p>1 <input type="checkbox"/> General knowledge of IT</p> <p>2 <input type="checkbox"/> IT control knowledge 3 <input type="checkbox"/> IT control competences 4 <input type="checkbox"/> IT user competences 5 <input type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems 6 <input checked="" type="checkbox"/> None of the above</p>	
2.8.8.6.	<p><i>Information Technology Follow Up</i> For the information technology subjects in question 2.8.8.6 that are not required by your organization, please explain the special conditions or reasons why they are not required.</p>	<p>Information technology subjects are not required because one of the conditions to be a candidate is to have a university degree. It results in fact, that the required knowledge is known to every graduate because informatics is one of the subjects in almost all high schools in Poland. IT was at the scope of qualification</p>	

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		process till 1997.	
2.8.8.7.	<p><i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization?</p>	<p>1 <input type="checkbox"/> Yes, as required by law or regulation</p> <p>2 <input type="checkbox"/> Yes, as determined to be necessary by our organization</p> <p>3 <input checked="" type="checkbox"/> No</p>	
2.9.	IES 3 Professional Skills		
2.9.1.	<p><i>Development of Intellectual Skills</i> Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization.</p> <p>At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	

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2.9.2.	<p><i>Intellectual Skills</i> Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Knowledge, understanding, application, analysis, synthesis and evaluation are the skills that every candidate must have possessed having university degree (which is one of the requirement to become a candidate). In addition to that, all above mentioned skills are developed through practical experience requirement and specific professional accountancy education program given by our organization. Assessment of required skills is made by: - exams, - supervisor assessment from practical experience.</p>	
2.9.3.	<p><i>Development of Technical and Functional Skills</i> At what points in the professional accountancy education program are technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements 2 <input type="checkbox"/> Through specific professional</p>	

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		accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.4.	<i>Technical and Functional Skills</i> Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed.	Numeracy, IT proficiency, decision modeling, risk analysis and measurement are the skills that every candidate must have possessed having university degree (which is one of the requirement to become a candidate). Reporting, compliance with legislative and regulatory requirements and all other earlier mentioned Technical and Functional Skills are developed through practical experience requirement and specific professional accountancy education program. All the subjects are developed within qualifying conduct exams and practical development.	
2.9.5.	<i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry	

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	to this question IES 3 paragraphs 13 and 16.	requirements 2 <input type="checkbox"/> Through specific professional accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.6.	<i>Personal Skills</i> Describe the specific personal skills candidates are required to have at the point of qualification and how these skills are assessed.	Self-management, initiative, influence and self learning, the ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines, the ability to anticipate and adapt to change, considering the applications of professional values, ethics and attitudes in decision making and professional skepticism are developed through practical experience requirement and specific professional accountancy education program. The supervisor have to assess the personal skills of candidate.	
2.9.7.	<i>Dev of Interpersonal and Communication Skills</i> At what points in the professional accountancy education program are interpersonal and communication skills	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy	

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	developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.	<p>education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.8.	<p><i>Interpersonal and Communication Skills</i> Describe the specific interpersonal and communication skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Work with others in a consultative process, to withstand and resolve conflict, work in teams, interact with culturally and intellectually diverse people, work effectively in a cross-cultural setting, present discuss, report and defend views effectively through formal, informal, written and spoken communication, listen and read effectively, including a sensitivity to cultural and language differences are the skills that every candidate should possessed having university degree, all this characteristic is developed thorough practical experience . The ability to negotiate acceptable solutions and agreements in professional</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>situations and all other earlier mentioned skills are developed through practical experience requirement and specific professional accountancy education program. All the subjects within qualifying conduct end with an exam; the training in accountancy end with the acceptance of the supervisor of the practical experience and these are the ways how Interpersonal and Communication Skills are assessed.</p>	
2.9.9.	<p><i>Dev of Organizational and Business Mngt Skills</i> At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.10.	<p><i>Organizational and Business Management</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>Skills</i> Describe the specific organizational and business management skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Strategic planning, project management, management of people and resources, decision making, the ability to organize and delegate tasks, to motivate and to develop people, leadership, professional judgment and discernment are the skills that every candidate must have possessed having finished a high school (which is one of the requirement to become a candidate). Besides, all the above mentioned Organizational and Business Management Skills are also developed through practical experience requirement and specific professional accountancy education program. All required subjects are assessed within qualifying conduct by exam and practical experience supervisor.</p>	
2.10.	IES 4 Professional Values, Ethics and Attitudes		
2.10.1.	<p><i>Content for Values, Ethics and Attitudes</i> Section 2.10 deals with professional ethics, values, and attitude content and requirements of the professional</p>	1 ☉ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>accountancy education program delivered by your organization.</p> <p>Does the professional accountancy education program include coverage of values, ethics and attitudes?</p>	20 No	
2.10.2.	Values, Ethics and Attitudes in Content		
2.10.2.1.	<p><i>Program Content for Values, Ethics and Attitudes</i></p> <p>Which of the following are included in the program content? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> The nature of ethics</p> <p>2 <input checked="" type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks</p> <p>3 <input checked="" type="checkbox"/> Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality</p> <p>4 <input checked="" type="checkbox"/> Professional behavior and compliance with technical standards</p> <p>5 <input checked="" type="checkbox"/> Concepts of independence, skepticism, accountability and public expectations</p> <p>6 <input checked="" type="checkbox"/> Ethics and the profession:</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>social responsibility</p> <p>7 <input checked="" type="checkbox"/> Ethics and law, including the relationship between laws, regulations and the public interest</p> <p>8 <input checked="" type="checkbox"/> Consequences of unethical behavior to the individual, to the profession and to society at large</p> <p>9 <input checked="" type="checkbox"/> Ethics in relation to business and good governance</p> <p>10 <input checked="" type="checkbox"/> Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution.</p> <p>11 <input type="checkbox"/> None of the above</p>	
2.10.2.3.	<p><i>IFAC Code of Ethics</i></p> <p>Is the program content based on the relevant sections of the IFAC Code of Ethics?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	<p>The program content for candidates encompass all the relevant sections of the IFAC Code of Ethics.</p>
2.10.2.4.	<p><i>Workplace Learning Development</i></p> <p>At what points in the professional accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> As part of general education and / or as part of the program entry requirements</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<input checked="" type="checkbox"/> Through specific program course content <input checked="" type="checkbox"/> Through practical experience requirement <input type="checkbox"/> Other (please describe)	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>		<p>Our Chamber required practical experience consist of two parts: - accounting practice (one year) - audit practice (two years). Accounting practice must be provide by company entitled to do outsourcing on keeping companies records or performing audit Audit practices must be provided by auditing companies registered in Chamber.</p>

Number	Question Title/Text/Help text	Answer	Comments
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Three years 2 <input type="radio"/> Less than three years 3 <input type="radio"/> More than three years	
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.11.6.2.	<i>Practical Application Recognized</i> How many months of the practical accounting component may be contributed towards the practical experience requirement?	1 <input checked="" type="radio"/> One to twelve months 2 <input type="radio"/> Thirteen or more months 3 <input type="radio"/> Other	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input checked="" type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the professional accountancy education program of study	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="checkbox"/> After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	The Examination Committee may exempt a candidate from the practice in accountancy normally taking one year, if candidate has at least 3-years-experience in :auditing company or was working in accounting as the supervisor or was working as the controller for tax authority. This can be classified as practical experience obtained pre-qualification.	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and assessed? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Mentoring system 2 <input type="checkbox"/> Approved training employers and organizations 3 <input checked="" type="checkbox"/> Self-declaration required	

Number	Question Title/Text/Help text	Answer	Comments
		<p>from the candidate</p> <p>4 <input checked="" type="checkbox"/> Record of the practical experience is kept and submitted to the member body when applying for membership</p> <p>5 <input checked="" type="checkbox"/> An assessment is made by the mentor or employer</p> <p>6 <input type="checkbox"/> Other (please describe)</p>	
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<p><i>Assessment by IFAC Body or Other</i></p> <p>Section 2.13 deals with the final assessment requirements established by your organization.</p> <p>Select all the organizations involved in conducting the final assessment.</p> <p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>1 <input checked="" type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).</p> <p>2 <input type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Government or regulatory body</p> <p>4 <input type="checkbox"/> Other</p>	
2.13.4.	<i>Characteristics of Assessment</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Uniform for all students</p> <p>2 <input type="checkbox"/> Given simultaneously where it is being held in more than once location in the country</p> <p>3 <input checked="" type="checkbox"/> Assessment is set and assessed only by qualified or approved individuals</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.5.	<i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes</p> <p>2 <input checked="" type="checkbox"/> Specified practical experience requirements</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.6.	<i>Timing Considerations for Final Assessment</i> Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.8.	<p><i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.</p>	<p>The final assessment is performed in oral form by Examination Committee. The candidate randomly choose two questions. Questions for final assessment are prepared from all required professional knowledge field.</p>	
2.13.9.	<p><i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.</p>	<p>Three members of the Examination Committee (the Chairman and two others members) ask a candidate questions about professional skills during the final assessment. These questions are related to audits the candidate took part in during their practical experience.</p>	
2.13.10.	<p><i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.</p>	<p>During the final assessment three members of the Examination Committee (the Chairman and two others members) ask a candidate questions related to professional values, ethics and attitudes.</p>	
2.13.11.	<p><i>Recorded or Oral Format</i> Is the final assessment conducted through:</p>	<p>1 <input type="radio"/> Recorded format with recorded (e.g. written)</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.13.	<p><i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?</p>	<p>response required 2Ⓐ Oral format with oral responses 3Ⓐ Both recorded and oral response formats</p>	
2.13.14.	<p><i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.</p>	<p>1Ⓐ Multiple choice questions 2☑ Case studies 3☑ Technical questions 4Ⓐ Thesis 5Ⓐ Other (please describe) 6Ⓐ None of the above</p>	<p>The final assessment is conducted by three members of the Examination Committee (the Chairman and two others members). The final assessment questions requirements cover the whole scope of the issues related to audit of the financial statements and performing the profession of the statutory auditor. Questions are randomly selected by candidate or can be additionally asked by Examination Committee. The set of questions are prepared on written form by Examination</p>

Number	Question Title/Text/Help text	Answer	Comments
		Committee (one member is the preparer and another member is the reviewer).	
2.13.15.	<p><i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yearly (or once a year)</p> <p>2 <input type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input checked="" type="radio"/> Other (please describe the frequency of the examinations)</p>	12 to 14 sessions a year.
2.14.	<p>IES 7 Continuing Professional Development - CPD</p>		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p> <p>2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> Law and / or regulation (state the name of the law / regulation) <input type="checkbox"/> Other (please describe)	
2.14.2.	<i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> All our qualified members <input type="checkbox"/> Qualified members who perform audits of listed entities <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities <input type="checkbox"/> Qualified members who provide services (other than audit) to the public <input type="checkbox"/> Qualified members who are employed in business <input type="checkbox"/> Other (please describe)	
2.14.3.	Requirement - CPD		
2.14.3.1.	<i>Type of CPD Requirement</i> Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years <input checked="" type="checkbox"/> All members are to satisfy	

Number	Question Title/Text/Help text	Answer	Comments
		<p>specified content requirements (e.g. specified courses or knowledge content)</p> <p>3 <input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>4 <input type="checkbox"/> Other</p>	
2.14.3.3.	<p><i>Hours of Continuous Professional Development</i></p> <p>Which one of the following answer options best describes the continuous professional development hours required?</p>	<p>1 <input type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period.</p> <p>2 <input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year</p> <p>3 <input checked="" type="radio"/> Other</p>	
2.14.3.4.	<p><i>Other Hours Follow Up</i></p> <p>Describe the continuous development hours required by members.</p>	<p>All members who work as statutory auditors performing audits are obliged to complete a minimum 30</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>hours of continuous professional development a year or a minimum 60 hours over a two-year rolling period. Members, who do not work as statutory auditors, are obliged to complete a minimum 15 hours of continuous professional development a year.</p>	
2.14.3.5.	<p><i>Describe Content Requirement</i> Describe the content requirement applicable to all members.</p>	<p>The content of professional development consist of two parts: accounting and auditing. Detailed subjects are updated on yearly bases, it means that each year The Chamber public 5 detailed subjects from accounting and auditing each. The subjects cover usually recent changes in accounting and auditing (ISAs, IFRS, national standards).</p>	
2.14.3.8.	<p><i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?</p>	<p>1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements</p> <p>2 <input type="radio"/> No, there is no monitoring process for CPD requirements</p>	
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	<p>1 <input type="checkbox"/> Professional accountants are required to submit a declaration</p> <p>2 <input type="checkbox"/> Professional accountants are required to submit evidence</p> <p>3 <input type="checkbox"/> Our organization audits a sample of professional accountants to check compliance</p> <p>4 <input type="checkbox"/> Compliance is monitored through firm quality control standards</p> <p>5 <input type="checkbox"/> Compliance is monitored through a quality assurance review program</p> <p>6 <input checked="" type="checkbox"/> Other (please describe)</p> <p>7 <input type="checkbox"/> None of the above</p>	Entities, which are permitted by the Chamber to organize the continuous professional development, are obliged to submit to the Chamber a list of attendance.
2.14.4.3.	<p><i>Sanctions SMO 2</i></p> <p>Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?</p>	<p>1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed</p> <p>2 <input type="radio"/> No, sanctions or other non-compliance actions are not</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.14.4.4.	<p><i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.</p>	<p>imposed</p> <p>Where a statutory auditor does not satisfy the continuous professional development, the Chamber (KIBR) is allowed to admonish, reprimand, suspend from practicing for a period of one year to three years or remove from the National Chamber of Statutory Auditors (KIBR).</p>	
2.15.	<p><i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.</p>	<p>Our organization is responsible for delivering of qualification program and qualify statutory auditors in Poland. The IES are adopted and included in the scope of qualifying program.</p>	
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to</p>	<p>1 <input type="checkbox"/> Yes for audits of listed entities</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>2 <input type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input checked="" type="checkbox"/> No for audits of listed entities</p> <p>4 <input checked="" type="checkbox"/> No for audits of non-listed entities</p>	
3.2.	Responsibility for Private Sector Auditing Standards		
3.2.1.	<p><i>Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.2.6.	<i>Responsibility for Auditing Standards</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Who has the authority for establishing the auditing standards for listed and non-listed entities?	1 <input checked="" type="radio"/> Our organization 2 <input type="radio"/> Another IFAC member body 3 <input type="radio"/> Joint process between our organization and another IFAC member body or other organization 4 <input type="radio"/> Another organization	
3.3.	Member Body SMO 3		
3.3.1.	<i>MB Convergence Objective SMO 3</i> Has convergence with IAASB pronouncements been established as an objective?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.3.3.	<i>MB Convergence Implemented SMO 3</i> Has the convergence objective for auditing standards been implemented?	1 <input checked="" type="radio"/> Yes	<p>The National Chamber of Statutory Auditors issued national auditing standards that should be followed during audits of financial statements prepared under national regulation. In matters which are not regulated in the norms, when establishing the detailed planning and audit methodology, in the case of any doubts, the certified auditor should be guided by the regulations contained in</p>

Number	Question Title/Text/Help text	Answer	Comments
3.6.	Incorporation of Auditing Standards	2○ No	<p>the International Standards on Auditing issued by the International Federation of Accountants.</p> <p>After publishing the EU VIII Directive, Polish professional standards will be changed appropriately taking into account the pronouncements of the Directive.</p>
3.6.1.	<p><i>Incorporation Approach SMO 3</i></p> <p>Where your response indicates that convergence with IAASB pronouncements has been implemented, which of the following best describes the approach is used to incorporate the IAASB pronouncements into national standards? Select the answer option that is most appropriate.</p> <p>Help text: Answer Option 1 and reference to "adopted without amendment" Select this option where IAASB pronouncements are adopted as drafted except for changes to: Rename the IAASB pronouncement to a national standard name;</p>	<p>1○ IAASB pronouncements are adopted as drafted without amendments (refer Help Text)</p> <p>2○ IAASB pronouncements are adopted as national standards and amended as necessary to address differences due to conflicts with legal or regulatory requirements (refer Help Text)</p>	<p>NCSA's Professional Standards are based on the same principles as ISAs. With regards to auditing issues not covered by NCSA's standards, auditors are required to use ISAs</p>

Number	Question Title/Text/Help text	Answer	Comments
3.6.4.	National Standards and ISAs SMO 3	<p data-bbox="380 326 905 456">Translate the IAASB pronouncement into another language; Apply an effective date that differs from the IAASB pronouncement.</p> <p data-bbox="380 496 905 1008">Answer Option 2 and 3 reference to "Differences" In responding to this question, "differences" may include: Requirements in addition to those specified in the IAASB pronouncement or ISA; Deletion of a basic principle, essential procedure, and / or related guidance specified in the IAASB pronouncement or ISA; Modification of a requirement specified in the IAASB pronouncement or ISA (e.g. an ISA requirement was not deleted in full because a similar requirement was included).</p> <p data-bbox="942 1013 1373 1284">3Ⓐ Existing national standards are compared with IAASB pronouncements to eliminate to the extent possible differences between the national standard and the IAASB pronouncement (refer Help Text)</p> <p data-bbox="942 1289 1083 1317">4Ⓐ Other</p>	

Number	Question Title/Text/Help text	Answer	Comments
3.6.4.1.	<p><i>National Pronouncements SMO 3</i> Which of the following types of pronouncements does your organization establish? Select all that apply.</p>	<p>1 <input checked="" type="checkbox"/> Standards on quality control</p> <p>2 <input checked="" type="checkbox"/> Auditing standards setting out principles and essential procedures</p> <p>3 <input checked="" type="checkbox"/> Guidance or other statements containing explanatory information related to auditing standards</p> <p>4 <input checked="" type="checkbox"/> Standards for assurance engagements other than for audits of historical financial information</p> <p>5 <input checked="" type="checkbox"/> Standards on review engagements</p> <p>6 <input type="checkbox"/> Standards on other services</p>	
3.6.4.3.	<p><i>Information - National Standards SMO 3</i> Is information publicly available describing or comparing differences between the IAASB pronouncements and national standards and other pronouncements including:</p> <p>The IAASB pronouncement in effect as at September 30, 2005 that have been compared with a similar or equivalent national standard or pronouncement; The effective date of the similar or</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>equivalent national standard or pronouncement; The differences between the IAASB pronouncement and the similar or equivalent national standard and pronouncement; and The reasons for the differences?</p>	<p>2 <input type="radio"/> No</p>	
3.6.4.4.	<p><i>Submit Information - National Standards SMO 3</i> If information about the similar or equivalent national standards and pronouncements is publicly available and it is in English, please indicate this in your response and submit a copy to Compliance Staff.</p> <p>If this information is not available, complete the SMO 3: Comparison with IAASB Pronouncements report by clicking on the link and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p>1 <input checked="" type="radio"/> The information is available and in English and will be submitted to Compliance Staff</p>	<p>NCSA's Professional Standards are generally based on the same principles as ISAs. With regards to auditing issues not covered by NCSA's standards, auditors are required to use ISAs. NCSA is working on preparing the comparison information.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2○ The "SMO 3: Comparison with IAASB Pronouncements" report will be completed and submitted to Compliance Staff</p>	
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i> Are the IAASB pronouncements translated into a national language?</p>	<p>1○ No as English is the national language or a widely spoken language</p> <p>2⊙ Yes, the IAASB pronouncements are translated</p> <p>3○ No and English is not an official language or is not widely spoken</p>	
3.10.2.	<p><i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed?</p>	<p>1⊙ Yes</p> <p>2○ No</p>	
3.10.3.	<p><i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.</p>	<p>1○ Our organization is the principal translator</p> <p>2○ The government or another organization is the principal translator</p> <p>3⊙ Our organization and the government or another organization are the principal translators</p>	Refer also to AAP response
3.10.4.	<i>Key Words SMO 3</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Does the translation process include a list of key words?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?	Refer to AAP response.	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.	<ul style="list-style-type: none"> - National auditing standards refer to ISA; - ISA (including Code of Ethics) – current pronouncements, updates etc. form part of mandatory continuous professional education requirements program for certified auditors; - Conferences organized annually by National Chamber of Auditors are partially devoted to ISA and IFAC Code of Ethics; - ISA (version from January 2005) was translated into polish language and was published in June 2005. 	<p>Our Ministry of Finance is currently working on drafts of new Accounting Act and new Law on Auditors. Until the time the drafts</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>are officially issued, our organization is not entitled to cooperate with the Ministry of Finance (so there could be no voices that statutory auditors write provisions especially for themselves). We prepare information papers (so far we have issued four of them: “The impact of the regulations of the Eight Directive on the profession of a statutory auditor in Poland”, “The public oversight body”, “The system of quality assurance” and “The independence of the statutory auditor”) and send them to the Ministry of Finance to propose our point of view. We hope that the Ministry of Finance will take it into consideration creating the particular provisions of these acts.</p>	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<p><i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members?</p>	<p>1 ☉ Yes, our organization does establish ethical requirements</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p>	2 <input type="radio"/>	No, our organization does not establish ethical requirements
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	1 <input checked="" type="radio"/>	Yes
		2 <input type="radio"/>	No
4.1.9.	<p><i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.</p>	1 <input type="radio"/>	Our organization adopted the IFAC Code as issued without modifications
		2 <input type="radio"/>	Our organization adopted the

Number	Question Title/Text/Help text	Answer	Comments
4.1.11.	<i>IFAC MB and Other - Describe</i> Describe the approach used by your organization to incorporate the IFAC Code of Ethics.	<p>IFAC Code but with modifications</p> <p>3○ Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4⊙ Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.2.	MB and Version of IFAC Code	In case of lack of regulation in national Code of Ethics auditors should comply with IFAC Code of Ethics.	
4.2.1.	<i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?	<p>1○ The IFAC Code currently in effect, revised and issued in June 2004</p> <p>2⊙ A version issued prior to 2004</p> <p>3○ The revised IFAC Code issued and in effect June 30, 2006</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.2.2.	<p><i>Version Pre 2004 Follow Up SMO 4</i> Please explain why the IFAC Code that is currently in effect has not been adopted or incorporated. Provide information about special conditions, challenges, or impediments relevant to this matter.</p>	<p>The basis for Polish Code of Ethics are adopted from the IFAC Code of Ethics issued prior to 2004 (the main rules have not changed), but Polish statutory auditors are required to follow the IFAC Code of Ethics currently in effect. In respect of the VIII Directive and EU recommendations concerning impartiality and independence of statutory auditors, first Polish legislation must be changed that does not depend to our organization. That change will then determine the change of Polish Code of Ethics.</p>	
4.2.3.	<p><i>MB and Revised Code</i> Does your organization have plans to adopt the revised IFAC Code (effective June 30, 2006) or revise your ethical requirements to incorporate the revised IFAC Code? Select the option that is the most relevant.</p>	<p>1 <input type="radio"/> Our organization has already amended our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>2 <input checked="" type="radio"/> Our organization is in the process of amending or has included a plan to amend our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>3 <input type="radio"/> Our organization currently has not included in our work program a plan to amend our ethical requirements for the revised IFAC Code (effective June 30, 2006)</p> <p>4 <input type="radio"/> Other (please describe)</p>	
4.2.5.	<p><i>MB and Revision Plans</i> Please describe the work program timetable.</p>	<p>A plan to amend our ethical requirements for the revised IFAC Code is actually in an early stage (there is translation of the revised IFAC Code in progress) and our organization has not prepared the work program timetable yet.</p>	
4.3.	<p><i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
4.4.	<p>Gov / Reg Bodies and Ethical Requirements</p>		
4.4.1.	<p><i>Gov/Reg Bodies - Ethical Requirements</i> Where ethical requirements applicable to your members are established in law or regulation, do they include any of the</p>	<p>1 <input checked="" type="checkbox"/> There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical</p>	

Number	Question Title/Text/Help text	Answer	Comments
	following types of laws and regulations? Select all the answer options that are appropriate.	requirements to be complied with by all professional accountants	
2	<input type="checkbox"/>	There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities	
3	<input type="checkbox"/>	There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit entities other than listed entities	
4	<input type="checkbox"/>	There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)	
5	<input type="checkbox"/>	There is a law / regulation that sets out ethical requirements for professional accountants employed in business	
6	<input type="checkbox"/>	None of the above	

Number	Question Title/Text/Help text	Answer	Comments
4.4.3.	<p><i>Describe Law / Reg - Prof Accountants</i> Regarding your response to question 4.4.1 and the law / regulation for professional accountants, please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	<p>The law that set out ethical requirements for all statutory auditors is “Accounting Act”. The article 66 of the Act sets out the rules of impartiality and independence of statutory auditor.</p>	
4.4.7.	<p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the IFAC Code of Ethics to the relevant government or regulatory body that sets ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p>	<p>Our organization (in cooperation with Accountants Association in Poland) translated and promulgated the IFAC Code of Ethics. Statutory Auditors should comply with IFAC code of Ethics in case of lack of regulation in national Code of Ethics.</p>	
4.5.	<p><i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:</p>	<p>1 <input type="radio"/> Yes, our organization has this information and it will be submitted</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p>	<p>2 <input type="radio"/></p> <p>3 <input checked="" type="radio"/></p>	<p>This information will be submitted by another IFAC member body</p> <p>No, the information is not available</p>
4.6.	Fundamental Principles - National		
4.6.1.	Integrity - Principle		
4.6.1.1.	<p><i>Integrity</i></p> <p>Do the national ethical requirements require professional accountants to comply with the fundamental principle "integrity" as described in the revised IFAC Code?</p>	<p>1 <input checked="" type="radio"/></p> <p>2 <input type="radio"/></p>	<p>Yes, professional accountants are required to comply with the same principle</p> <p>Yes, professional accountants</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>are required to comply with a similar or equivalent principle</p> <p>3○ The same or similar / equivalent principle has not been established</p>	
4.6.1.2.	<p><i>Integrity Requirement</i></p> <p>Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.</p>	<p>1☑</p> <p>2☐</p> <p>3☐</p> <p>4☐</p>	<p>Our organization's ethical requirements</p> <p>Law that regulates professional accountants and / or auditors</p> <p>Securities regulation</p> <p>Other laws and / or regulation</p>
4.6.2.	Objectivity - Principle		
4.6.2.1.	<p><i>Objectivity</i></p> <p>Do the national ethical requirements require professional accountants to comply with the fundamental principle "objectivity" as described in the revised IFAC Code?</p>	<p>1⊙</p> <p>2○</p> <p>3○</p>	<p>Yes, professional accountants are required to comply with the same principle</p> <p>Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>The same or similar / equivalent principle has not been established</p>
4.6.2.2.	<p><i>Objectivity Requirement</i></p> <p>Is the principle set out in your organization's ethical requirements and / or in laws and</p>	<p>1☑</p>	<p>Our organization's ethical requirements</p>

Number	Question Title/Text/Help text	Answer	Comments
	regulations? Select all the answer options that are appropriate.	<input type="checkbox"/> Law that regulates professional accountants and / or auditors <input type="checkbox"/> Securities regulation <input type="checkbox"/> Other laws and / or regulation	
4.6.3.	Professional Competence / Due Care - Principle		
4.6.3.1.	<i>Prof Competence / Due Care</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional competence and due care" as described in the revised IFAC Code?	<input checked="" type="radio"/> Yes, professional accountants are required to comply with the same principle <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle <input type="radio"/> The same or similar / equivalent principle has not been established	
4.6.3.2.	<i>Prof Competence / Due Care Req</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Our organization's ethical requirements <input type="checkbox"/> Law that regulates professional accountants and / or auditors <input type="checkbox"/> Securities regulation	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/>	Other laws and / or regulation
4.6.4.	Confidentiality - Principle		
4.6.4.1.	<i>Confidentiality</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "confidentiality" as described in the revised IFAC Code?	1 <input checked="" type="radio"/>	Yes, professional accountants are required to comply with the same principle
		2 <input type="radio"/>	Yes, professional accountants are required to comply with a similar or equivalent principle
		3 <input type="radio"/>	The same or similar / equivalent principle has not been established
4.6.4.2.	<i>Confidentiality Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/>	Our organization's ethical requirements
		2 <input type="checkbox"/>	Law that regulates professional accountants and / or auditors
		3 <input type="checkbox"/>	Securities regulation
		4 <input type="checkbox"/>	Other laws and / or regulation
4.6.5.	Professional Behavior - Principle		
4.6.5.1.	<i>Professional Behavior</i> Do the national ethical requirements require professional accountants to comply with the fundamental principle "professional behavior" as described in the revised IFAC Code?	1 <input checked="" type="radio"/>	Yes, professional accountants are required to comply with the same principle

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="radio"/> Yes, professional accountants are required to comply with a similar or equivalent principle</p> <p>3 <input type="radio"/> The same or similar / equivalent principle has not been established</p>	
4.6.5.2.	<p><i>Professional Behavior Requirement</i> Is the principle set out in your organization's ethical requirements and / or in laws and regulations? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization's ethical requirements</p> <p>2 <input type="checkbox"/> Law that regulates professional accountants and / or auditors</p> <p>3 <input type="checkbox"/> Securities regulation</p> <p>4 <input type="checkbox"/> Other laws and / or regulation</p>	
4.7.	Threats and Safeguards - National		
4.7.1.	<p><i>Threats and Safeguards</i> Do the national ethical requirements establish a framework or principle similar or equivalent to the threats and safeguards framework as described in the revised IFAC Code (effective June 30, 2006)? Select the answer option that is the most appropriate.</p>	<p>1 <input checked="" type="radio"/> Yes, our organization has a threats and safeguards framework or similar / equivalent framework in our ethical requirements</p>	<p>In cases that are described in Polish Code of Ethics and Accounting Law, the possible safeguard is only one (to cancel the cooperation with the client). But in cases that are not regulated by Polish Code of Ethics, Polish statutory Auditors are required to follow IFAC Code of Ethics (where there is a threat and safeguards</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2○ Yes, a threats and safeguards framework or similar / equivalent framework is in the ethical requirements established in law and / or regulation</p> <p>3○ No, a threats and safeguards framework, or similar / equivalent framework has not been established in the national ethical requirements</p>	framework).
4.7.3.	<p><i>Threats and Safeguards - Other</i> Please describe the threats and safeguards framework or similar requirement established by your organization or law / regulation.</p>	<p>Polish Code of Ethics for Auditors define following threats:</p> <p>a) close relationships with a client : financial (shares, loans), personal, family, employment,</p> <p>b) to provide for the client services other than assurance engagements (keeping client records, financial statements preparation),</p> <p>c) audit fee that depends on the outcomes,</p> <p>d) accepting significant gifts from the client,</p> <p>e) the lack of the rotation of the lead engagement partner,</p> <p>f) emphasis from others .</p> <p>Safeguards:</p>	

Number	Question Title/Text/Help text	Answer	Comments
		a) engagement internal procedures, b) professional standards, c) engagements review performed by National Chamber of Statutory Auditors.	
4.7.4.	<i>Application of Framework SMO 4</i> Which of the following does the threats and safeguards framework, or similar / equivalent requirement, apply to? Select the answer option that is the most appropriate.	1 <input type="radio"/> All professional accountants 2 <input checked="" type="radio"/> Only to independence requirements relating to professional accountants in public practice. 3 <input type="radio"/> Other	
4.8.	Ethical Behavior Resolution		
4.8.1.	<i>Identifying and Resolving Unethical Behavior</i> Are there specific requirements and guidance provided to assist your members in identifying and resolving ethical matters? Select all of the answer option that are appropriate.	1 <input type="checkbox"/> Yes, our organization has developed requirements for identifying and resolving ethical matters 2 <input type="checkbox"/> Yes, government, regulatory, or oversight bodies have developed requirements for identifying and resolving ethical matters	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="checkbox"/> No, there is no such requirements or guidance	
4.8.4.	<p><i>Resolving Unethical Behavior Follow Up</i> Please explain whether your organization plans to introduce specific requirements or guidance to assist your members in identifying and resolving ethical matters.</p> <p>Where there are no such plans, please describe the special challenges, impediments, or conditions that are relevant to this matter.</p>	<p>There are plans to translate and implement guidance compiled by FEE.</p> <p>In concrete issues concerning the ethics of Polish statutory auditors, matters are considered by the our organization's Ethics Committee.</p>	
4.9.	Independence and Threats So Significant		
4.9.1.	<p><i>Provisions and Threats to Independence</i> The "SMO 4: Provisions Relating to Threats to Independence" report refers to specific provisions of Section 290 of the revised IFAC Code of Ethics that are currently in effect. Section 290 requires members of assurance teams, firms, and when applicable, network firms be independent of assurance clients and describes specific circumstances that may give rise to threats to independence.</p> <p>Where Section 290 is applicable to your members, the SMO 4 Comparison of Threats to Independence.doc>SMO 4: Provisions Relating to Threats to</p>	<p>1 <input checked="" type="radio"/> Our organization will complete the "SMO 4: Provisions Relating to Threats to Independence" report</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Independence report should be completed and submitted to Compliance Staff. Alternatively, where this information is available in another format it can be submitted instead of the report. Select the option below to confirm the information to be submitted.</p> <p>Help text: Section 290 of the revised Code of Ethics is currently in effect. Section 290 describes specific provisions that may give rise to threats to independence that are so significant, no safeguards are available to reduce the threat to an acceptable level. For some provisions the Code describes the actions that are available to address the threat.</p>	<p>2○ Our members provide assurance services; however, another IFAC member body will complete the "SMO 4; Provisions Relating to Threats to Independence" report or provide the relevant information to Compliance Staff.</p> <p>3○ Our members do not provide assurance services; therefore, Section 290 and the Provisions Relating to Threats to Independence is not applicable to our organization.</p>	
4.10.	National Ethical Requirements - Other		
4.10.1.	National - Prof Accountants		
4.10.1.1.	<p><i>National Additional - Prof Accountants</i> Are there rules, regulations, laws, or other mandatory ethical requirements established</p>	1○ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	by your organization, government, regulatory or other bodies that your members must comply with but are not addressed in the revised IFAC Code (effective June 30, 2006)?	2 <input checked="" type="radio"/> No	
4.10.1.2.	<i>National Conflicts - Prof Accountants</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your requirements?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
4.10.2.	National - Public Practice		
4.10.2.1.	<i>National Additional - Public Practice</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in public practice that are not addressed in the revised IFAC Code (effective June 30, 2006)?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.2.2.	<i>National Conflicts - Public Practice</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants in public practice	

Number	Question Title/Text/Help text	Answer	Comments
	who are professional accountants in public practice?	2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.3.	National - Business		
4.10.3.1.	<i>National Additional - Business</i> Are there rules, regulations, laws, or other mandatory ethical requirements established by your organization, government, regulatory or other bodies that are applicable to your members who are professional accountants in business that are not addressed in the revised IFAC Code (effective June 30, 2006)?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants employed in business 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.10.3.2.	<i>National Conflicts - Business</i> Are there principles, concepts, and guidance in the revised IFAC Code (effective June 30, 2006) that conflict with national ethical requirements applicable to your members who are professional accountants employed in business?	1 <input type="radio"/> Not applicable as our members do not operate as professional accountants employed in business 2 <input type="radio"/> Yes 3 <input checked="" type="radio"/> No	
4.11.	<i>Translation of IFAC Code</i> Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options	1 <input type="checkbox"/> No, as English is an official language or widely spoken language	

Number	Question Title/Text/Help text	Answer	Comments
	that are appropriate.	<input type="checkbox"/> 2 Yes, our organization has translated the IFAC Code <input checked="" type="checkbox"/> 3 Yes, a government, regulatory, or other body has translated the IFAC Code <input type="checkbox"/> 4 No, the IFAC Code has not been translated and English is not an official language or widely spoken language	
4.12.	<i>Translation Body SMO 4</i> What organization translated the IFAC Code and which version of the Code was translated (e.g. IFAC Code currently in effect, a previous version)?	The IFAC Code was translated by the Accountants Association in Poland.	
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<input checked="" type="radio"/> 1 Yes <input type="radio"/> 2 No <input type="radio"/> 3 It was translated by a government or regulatory body and the information is not available	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<input type="radio"/> 1 Our organization is the principal translator <input checked="" type="radio"/> 2 The government or another organization is the principal translator	

Number	Question Title/Text/Help text	Answer	Comments
		<p>3○ Our organization and the government or another organization are the principal translators</p> <p>4○ It was translated by a government or regulatory body and the information is not available</p>	
4.14.3.	<p><i>Key Words SMO 4</i></p> <p>Does the translation process include a list of key words including terms defined within the IFAC Code?</p>	<p>1⊙ Yes</p> <p>2○ No</p> <p>3○ It was translated by a government or regulatory body and the information is not available</p>	
4.14.4.	<p><i>Faithful Translation SMO 4</i></p> <p>What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.</p>	<p>The process of translation consists of many stages:</p> <p>1) setting and approving the list of key terms,</p> <p>2) translating (translators communicate with the coordinator)</p> <p>,</p> <p>3) cross reading (a draft is submitted to big auditor firms to be evaluated),</p> <p>4) after accepting by the coordinator consistency, checking</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>(Trados System) and consultations with the Review Committee, 5) publishing.</p> <p>Since the very beginning there is an expert group (the Review Committee) that is responsible for the translation within the whole process.</p>	
4.15.	<p><i>Activities to Promote IFAC Code of Ethics</i></p> <p>Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.</p>	<p>Our organization (together with Accountants Association in Poland) translated and promulgates the IFAC Code of Ethics. In addition, our members are obliged to follow IFAC rules in case of no national regulation.</p>	
5.	SMO 5		
5.1.	<p><i>Public Sector Accounting Standards - Objective</i></p> <p>Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> <p>3 <input checked="" type="radio"/> Information is not available or not known</p>	
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.	Our organization organizes conferences to promote pronouncements issued by the International Public Sector Accounting Standards Board that the officials of the government take part in.	
6.	SMO 6		
6.1.	<i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<i>Body Responsible for Investigation and Discipline</i> Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Yes, our organization has this responsibility	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="radio"/> 2 No, responsibility for investigation and discipline rests solely with an external body <input type="radio"/> 3 Our organization shares responsibility for investigation and discipline with an external body <input type="radio"/> 4 Other	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<i>Rules and Procedures</i> Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?	<input checked="" type="radio"/> 1 Yes <input type="radio"/> 2 No	
6.5.1.3.	<i>Misconduct</i> In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Criminal activity <input checked="" type="checkbox"/> 2 Acts or omissions likely to bring the accountancy profession into disrepute <input checked="" type="checkbox"/> 3 Breaches of professional standards <input checked="" type="checkbox"/> 4 Breaches of ethical requirements	

Number	Question Title/Text/Help text	Answer	Comments
		5 <input checked="" type="checkbox"/> Gross professional negligence 6 <input checked="" type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights 7 <input checked="" type="checkbox"/> Unsatisfactory work 8 <input type="checkbox"/> Other (please describe)	
6.5.2.	<i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Reprimand 2 <input checked="" type="checkbox"/> Loss or restriction of practice rights 3 <input type="checkbox"/> Fine/payment of costs 4 <input checked="" type="checkbox"/> Loss of professional title (designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input checked="" type="checkbox"/> Other (please describe)	In our organization loss of professional title makes automatic exclusion from membership. Also admonition can be imposed by our organization.
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<i>Information and Guidance</i> Does your organization make each member fully aware of: - All provisions of the ethical code and other applicable professional standards, rules and	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance?</p>	2○ No	
6.5.3.2.	<p><i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.</p>	<p>Before qualification each candidate is obliged to familiarize with the ethical code and other applicable professional standards, rules and requirements . This knowledge is verified during the final assessment. Also our Chamber announce all changes in standards, codes, rules or additional requirements on www pages and sent periodically a hard copy of all announcements via post directly to each member.</p>	
6.5.4.	<p>Obligations to Report to Outside Bodies</p>		
6.5.4.1.	<p><i>Reporting to Outside Bodies</i> Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority?</p>	1⊙ Yes	
		2○ No	

Number	Question Title/Text/Help text	Answer	Comments
6.5.5.	<i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Information-based <input checked="" type="checkbox"/> Complaints-based <input type="checkbox"/> Other (please describe) <input type="checkbox"/> None of the above	
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
6.5.6.3.	<i>Cooperation of Members</i> Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> A requirement for members (and member firms) to co-operate in the investigation of complaints and to respond promptly to all communications from the member body <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply <input type="checkbox"/> None of the above	
6.5.6.6.	<i>Expertise and Resource</i> Does your organization maintain appropriate expertise and adequate financial and other	<input checked="" type="radio"/> Yes (please describe)	Our organization finance its activity by itself (the main

Number	Question Title/Text/Help text	Answer	Comments
	resources to enable timely investigative and disciplinary action?	20 No	source of revenues are collections from members) and have no problems to cover all the necessary costs related to investigative and disciplinary action.
6.5.6.8.	<p><i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated?</p> <p>Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	10 Yes	According to the national proceedings, any individual chosen to assist in an investigation are obliged to or may be (it depends on the sides of the investigation) excluded from the investigation, which guarantees their independence from either the subject of the investigation or anyone connected with or interested in the matter investigated.
		20 No	

Number	Question Title/Text/Help text	Answer	Comments
	for the disciplinary hearing does not contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	disciplinary hearing consists of statutory auditors only. This is a result of Statutory Auditors Act construction which required that only statutory auditors can be elected to the constituent bodies of the National Chamber of Statutory Auditors. Members of the tribunal responsible for the disciplinary hearing are elected among the National Assembly of Statutory Auditors, that consists of statutory auditors only.	
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case?	1 <input type="radio"/> Yes	
		2 <input checked="" type="radio"/> No	
6.5.7.5.	<i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.	Members of the disciplinary tribunal are obliged by regulation to be excluded from the disciplinary process, in case of: - the case concerns the member of tribunal directly, - close or family relationship with the site of disciplinary process.	

Number	Question Title/Text/Help text	Answer	Comments
		Also the site of disciplinary process may apply for exclusion of tribunal member.	
6.5.7.6.	<p><i>Appeals Process</i> Does your organization's rules:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process</p> <p>2 <input checked="" type="checkbox"/> Permit the defendant to appeal the conviction and any imposed sanction</p> <p>3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input checked="" type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input checked="" type="checkbox"/> Require that the same</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>procedures apply to the appeal process as apply to hearings before the disciplinary tribunal</p>	
6□		None of the above	
6.5.7.7.	<p><i>Appeals Process Follow Up</i> Please explain why your organization has not established the rules that were not selected.</p>	<p>The defender of the defendant must be chosen from the members of our organization. We think that among statutory auditors there are professionals who can advise the defendant throughout the whole process in a professional way.</p>	
6.5.8.	<p>Administrative Processes</p>		
6.5.8.1.	<p><i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your organization:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Establish time limits for disposal (completion) of all cases</p> <p>2 <input checked="" type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage</p> <p>3 <input checked="" type="checkbox"/> Maintain a procedure</p>	

Number	Question Title/Text/Help text	Answer	Comments
		requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality 4 <input checked="" type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence 5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings 6 <input type="checkbox"/> None of the above	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<i>2005 Heard Case Numbers</i> Indicate the number of cases heard in 2005.	1037	
6.5.8.3.2.	<i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004.	1712	
6.5.8.3.3.	<i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003.	848	
6.5.8.3.4.	<i>2005 Completed Case Numbers</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Indicate the number of cases completed in 2005.	658	
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	1277	
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	565	
6.5.8.3.7.	<i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.	13	The time required for the disposal (completion) of a case depends on a complexity of the case and can vary in particular cases much but – generalizing – we can say that: a) the time required for the investigation of the complaint lasts on average between 4 and 12 months (it depends on the complexity of the issue), b) (if the case is next directed to the first instance of the National Disciplinary Court) the next time required for the disciplinary proceedings lasts on average another 3 months,

Number	Question Title/Text/Help text	Answer	Comments
7.	SMO 7		c) (if the case is next directed to the second instance of the National Disciplinary Court) the next time required for the disciplinary proceedings lasts on average next 2 months.
7.1.	<p data-bbox="373 602 919 841"><i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p data-bbox="373 878 919 1149">Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p data-bbox="373 1187 919 1354">Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the</p>	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	

Number	Question Title/Text/Help text	Answer	Comments
	accounting standards that are established.	2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities 3 <input type="checkbox"/> No, for financial statements of listed entities 4 <input type="checkbox"/> No, for financial statements of non-listed entities	
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<i>Law/Reg Accounting Standards - Private Sector</i> Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?	1 <input type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards	The consolidated financial statements of listed entities and banks (regardless of whether they are listed or not) have to be prepared according to IAS/IFRS. Single financial statements of listed entities can be prepared in line with the accounting policy as chosen by the entity and prepare the financial statements according to IAS/IFRS or national accounting standards. For non-listed entities the single financial statements can be prepared according to IAS/IFRS only if the financial statements of the

Number	Question Title/Text/Help text	Answer	Comments
7.8.3.	<p><i>Accounting Standards for Listed</i> Does the law/regulation require the use of International Financial Reporting Standards issued by the International Accounting Standards Board for preparation of financial statements of listed entities? Select the answer option that is most appropriate.</p>	<p>2⊙ The accounting standards for listed entities and non-listed entities are not the same set of standards</p> <p>1○ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2○ For listed entities, the law/regulation contains the full text of each IFRS</p> <p>3○ For listed entities, the law/regulation contains the main principles of the IFRSs</p> <p>4⊙ For listed entities, the law / regulation has a requirement to use IFRSs using another</p>	<p>parent entity are prepared in accordance with IAS/IFRS. There is also an option to choose IAS/IFRS for consolidated financial statements for entities intending to file for admission to trade on regulated markets.</p> <p>As per EU regulation (1606/2002) and complemented by amended Polish Accounting Act.</p>

Number	Question Title/Text/Help text	Answer	Comments
7.8.4.	<p><i>Accounting Standards for Non-Listed</i> Does the law/regulation require the use of International Financial Reporting Standards issued by the International Accounting Standards Board for preparation of financial statements of non-listed entities? Select the answer option that is most appropriate.</p>	<p>5○ approach (please describe) For listed entities, the law / regulation requires the use of national standards with no reference to IFRSs</p> <p>1○ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p>2○ For non-listed entities, the law/regulation contains the full text of each IFRS</p> <p>3○ For non-listed entities, the law/regulation contains the main principles of the IFRSs</p> <p>4○ For non-listed entities, the law / regulation has a requirement to use IFRSs using another approach (please describe)</p> <p>5⊙ For non-listed entities, the law / regulation requires the</p>	<p>See note 7.8.1. Additionally for matters not regulated by the Polish Accounting Act, while adopting their accounting principles, entities can apply domestic standards issued by the Polish Accounting Standards Committee. If there is no applicable domestic standard, entities can apply IAS/IFRS.</p>

Number	Question Title/Text/Help text	Answer	Comments
7.8.7.	<i>National Accounting Standards - Non-Listed</i> Provide the name of the national accounting standards for non-listed entities and other authoritative pronouncements established by law/regulation.	use of national standards with no reference to IFRSs Polish Accounting Act with relevant regulations and domestic standards (available on website: www.mf.gov.pl)	
7.8.8.	<i>MB Responsibilities National Standards SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	<p>1 <input type="checkbox"/> Develop or assist in developing the proposed standards as law / regulation</p> <p>2 <input type="checkbox"/> Develop other authoritative pronouncements</p> <p>3 <input type="checkbox"/> Promulgate the accounting standards (e.g. by publishing or communicating the standards to the public)</p> <p>4 <input checked="" type="checkbox"/> Other (please describe)</p> <p>5 <input type="checkbox"/> None of the above</p>	Our organization is a dialogue partner for the Ministry of Finance in charge of proposing law and regulations amendments. Additionally, we are entitled to propose five members to the National Accounting Standards Committee.
7.8.9.	<i>MB Responsibilities and IASB SMO 7</i> Does your organization have responsibility for any of the following activities? Select all	1 <input type="checkbox"/> Develop other authoritative pronouncements	

Number	Question Title/Text/Help text	Answer	Comments
	the answer options that are appropriate.	2 <input type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public) 3 <input type="checkbox"/> Other (please describe) 4 <input checked="" type="checkbox"/> None of the above	
7.8.11.	<i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards.	Our organization disseminates IAS/IFRS by stating them into continuing development program content for statutory auditors.	
7.8.12.	<i>Other Organization SMO 7</i> Do any of the following organizations have responsibility for developing or implementing the accounting standards established in law / regulation?	1 <input type="radio"/> Another IFAC member body(ies) 2 <input checked="" type="radio"/> Government or regulatory body 3 <input type="radio"/> Non-IFAC professional body 4 <input type="radio"/> Other organization	Polish regulatory bodies are parliament (Polish Sejm), Ministry of Finance and the National Accounting Standards Committee.
7.8.13.	<i>National Standards and Convergence SMO 7</i> Please describe the activities your organization has undertaken to promote IFRSs and other IASB pronouncements to the relevant government or regulatory body	Our organization (in cooperation with Accountants Association in Poland) translated and promulgated IAASB pronouncements.	

Number	Question Title/Text/Help text	Answer	Comments
	that sets national standards. Include in your explanation descriptions of any specific activities and the outcome.		
7.9.	Law/Reg and IASB Pronouncements		
7.9.1.	<p data-bbox="373 505 810 537"><i>Incorporation into Law/Reg SMO 7</i></p> <p data-bbox="373 537 919 667">Is information publicly available about IFRSs and other IASB pronouncements that have been established into law/regulation, including:</p> <p data-bbox="373 708 919 1114">IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and The reasons for the differences?</p>	<p data-bbox="940 537 1062 570">1 <input checked="" type="radio"/> Yes</p> <p data-bbox="940 1122 1062 1154">2 <input type="radio"/> No</p>	<p data-bbox="1402 537 1768 667">The latest Polish authorized translation of Bound Volume IAS/IFRS if as of March 31, 2004.</p> <p data-bbox="1402 675 1768 805">As in other EU member states, endorsed IAS/IFRS are applicable (regulation 1606/2002).</p>
7.9.2.	<p data-bbox="373 1162 919 1219"><i>Incorporation Description - Law/Reg SMO 7</i></p> <p data-bbox="373 1227 919 1357">If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and</p>	<p data-bbox="940 1227 1356 1357">1 <input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p>	<p data-bbox="1402 1227 1768 1357">For broad comparison please refer to the Reports on the Observance of Standards and Codes - Accounting and</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, complete the SMO 7 Comparison with IASB Pronouncements.doc SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	<p>2 <input type="radio"/> No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3 <input checked="" type="radio"/> No, information is not available</p>	<p>Auditing prepared by the World Bank.</p>
7.10.	Translation SMO 7		
7.10.1.	<p><i>Translation of IFRSs</i></p> <p>Are the IFRSs and other IASB pronouncements translated into national language?</p>	<p>1 <input type="radio"/> No, as English is an official language or widely spoken language</p> <p>2 <input checked="" type="radio"/> Yes, the IFRSs are translated</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3○ No and English is not an official language or is not widely spoken	
7.10.4.	<i>Translation coordinator SMO 7</i> Who is the translation coordinator? Select the answer option that is most appropriate.	1○ Our organization is the translation coordinator 2⊙ The government or another organization is the translation coordinator 3○ Our organization and the government or another organization are the translation coordinators	The translation coordinator is Accountants Association in Poland.
7.10.5.	<i>Key Terms SMO 7</i> Does the translation process include a list of key terms?	1⊙ Yes 2○ No	
7.10.6.	<i>Faithful Translation SMO 7</i> What processes are in place to ensure a faithful translation of the IFRSs?	The process of translation consists of many stages: 1) setting and approving the list of key terms, 2) translating (translators communicate with the coordinator), 3) cross reading (a draft is submitted to big auditor firms to be evaluated), 4) after accepting by the	

Number	Question Title/Text/Help text	Answer	Comments
		<p>coordinator consistency, checking (Trados System) and consultations with the Review Committee, 5) publishing. Since the very beginning there is an expert group (the Review Committee) that is responsible for the translation within the whole process.</p>	
7.11.	<p><i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	<p>Our organization disseminates IAS/IFRS by stating them into continuing development program content for statutory auditors. We also organize conferences to promote IFRSs and other IASB pronouncements that the officials of the government take part in.</p>	
8.	Certification of Chief Executive		
8.1.	<p><i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click Part 2 SMO Self Assessment Certification.doc here to download a copy of the Certification form.</p>	<p>1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted</p>	