



Federation of European Accountants  
Fédération des Experts comptables Européens

# **FEE Qualification and Market Access Working Party**

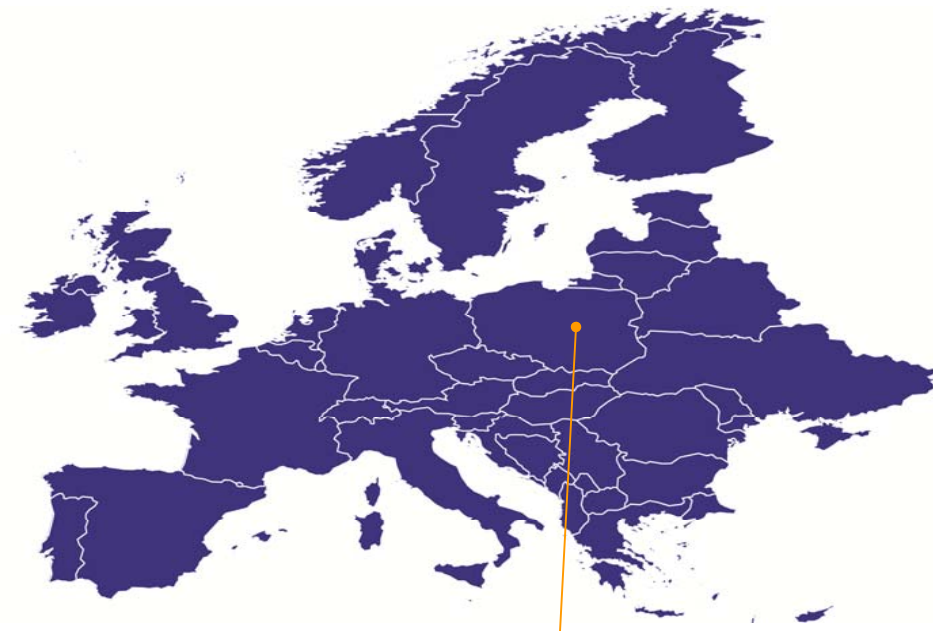
## **Structure and Organisation of the Accountancy Profession**

### **Key features**

### **Poland**

Status: March 2012

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**KibR**  
Krajowa Izba Rozliczeniowa

**Flag:**



**Population:** approx. 38,000,000

**Capital:** Warsaw

**Languages:** Polish

**In the EU since:** 2004

<b>Professions</b>	<b>Statutory auditor (Biegły rewident) – practises the profession on behalf of the entity authorised to audit financial statements</b>
<b>Protected title</b>	Yes
<b>Reserved activities</b>	The basic subject matter of operation of an entity authorised to audit financial statements shall be performance of <b>audit activities</b> .
<b>Included authorisations</b>	The subject matter of operation of an entity authorised to audit financial statements, apart from performance of audit activities, <u>may be</u> : <ol style="list-style-type: none"> <li>1) maintenance of accounting books and tax registers;</li> <li>2) tax counselling;</li> <li>3) conduct of bankruptcy and liquidation proceedings;</li> <li>4) publishing or training activity within the scope of accounting, audit and taxes;</li> <li>5) preparation of expert opinions or economic and financial opinions;</li> <li>6) provision of certification services, counselling and management requiring knowledge in the area of accounting or audit;</li> <li>7) provision of services foreseen in the auditing standards, as well as other services reserved in separate provisions for performance by statutory auditors.</li> </ol>

	<b>Statutory auditor (Biegły rewident )</b>
<b>Regulated profession</b>	Yes
<b>Supervision</b>	Yes
<b>Competent authority</b>	The Audit Oversight Commission (AOC)

	<b>Statutory auditor (Biegły rezydent )</b>
<b>No. of qualified professionals</b>	7521, including: 3564 – practitioners, 3957 – non-practitioners
<b>No. of new trainees per year</b>	1100-1200

	<b>Statutory auditor (Biegły rewident )</b>
<p><b>General initial education steps (without possible exemptions)</b></p>	<ul style="list-style-type: none"> <li>➤ Higher studies in the Republic of Poland or foreign higher studies deemed equivalent in the Republic of Poland;</li> <li>➤ A one-year accounting practice in a European Union Member State and at least a two-year internship under oversight of a statutory auditor aimed at practical preparation for independent practice of the profession;</li> <li>➤ 10 written examinations;</li> <li>➤ Final oral diploma examination.</li> </ul>

# Market access

## *resident professionals*

	<b>Statutory auditor (Biegły rewident )</b>
<b>Registration required</b>	Yes
<b>Competent authority for registration</b>	The National Chamber of Statutory Auditors (KIBR - Krajowa Izba Biegłych Rewidentów)
<b>Cost of appointment/ registration</b>	No registration fee (annual membership fee: 80 EUR)
<b>Oath required</b>	Yes
<b>Insurance required</b>	Yes (but it concerns an entity authorised to audit financial statements)
<b>Professional address required</b>	Yes

# Market access

## *professionals from other EU Member States*

### Temporary provision of non-audit services\*

<b>Pro-forma declaration</b>	n/a
<b>Requested data</b>	n/a
<b>Requested documents</b>	n/a
<b>Competent authority</b>	n/a
<b>Factual checks</b>	n/a
<b>Standard form</b>	n/a
<b>Compliance with host Member State rules</b>	n/a

\* Not relevant for statutory audit services



# Market access

## *professionals from other EU Member States*

### Establishment of Statutory Auditors

<b>Required procedure</b>	Aptitude test plus registration. A natural person who is authorised to practice the profession of a statutory auditor in another European Union Member State may also be entered in the register after passing the examination in the Polish language before the Board with respect to economic law binding in the territory of the Republic of Poland within the scope necessary for performance of audit activities.
<b>Infrastructure</b>	Required
<b>Professional address</b>	Required
<b>Competent authority</b>	KIBR

<b>Aptitude test</b>	
<b>Competent authority</b>	The Examinations Committee, KIBR
<b>Frequency</b>	Twice a year
<b>Form</b>	Written and oral
<b>Main Subjects</b>	Economic law
<b>Language</b>	Polish
<b>Repetition</b>	Unlimited
<b>Statistics- Number of applicants</b>	126 (since 1992 until now)

# Market access

## *professionals from other EU Member States*

### Establishment of other accountants not providing statutory audit

<b>Compensation measure</b>	n/a
<b>Competent authority</b>	n/a
<b>Procedure</b>	n/a

# Market access

## *professionals from Third Countries*

### Establishment of Statutory Auditors

<b>Required procedure</b>	A natural person who is authorised to practice the profession of a statutory auditor in a third country may also be entered in the register upon the principle of reciprocity on the condition of compliance with requirements regarding professional qualifications in line with the conditions determined in the Act or equivalent conditions and after passing the examination in the Polish language before the Board on economic law binding in the Republic of Poland within a scope necessary for performance of audit activities.
<b>Infrastructure</b>	Required
<b>Professional address</b>	Required
<b>Competent authority</b>	KIBR

<b>Aptitude test</b>	
<b>Competent authority</b>	The Examinations Committee, KIBR
<b>Frequency</b>	No applicants until now
<b>Form</b>	Written and oral
<b>Main Subjects</b>	Economic law
<b>Language</b>	Polish
<b>Repetition</b>	Unlimited
<b>Statistics- Number of applicants</b>	No applicants until now

# Market access

## *professionals from Third Countries*

### Establishment of accountants not providing statutory audit

<b>Compensation measure</b>	n/a
<b>Competent authority</b>	n/a
<b>Procedure</b>	n/a

# Professional Bodies

	<b>Statutory auditor (Biegły rewident )</b>
<b>Professional bodies</b>	The National Chamber of Statutory Auditors (KIBR - Krajowa Izba Biegłych Rewidentów)

	<b>KibR</b>
<b>Membership</b>	Mandatory
<b>No. of members</b>	7521, incl. 3564 practitioners
<b>Institute staff</b>	46
<b>Date of establishment</b>	1992
<b>Local branches</b>	Yes (27)
<b>Subject to public oversight</b>	Yes
<b>Oversight authority</b>	The Audit Oversight Committee (AOC)

## Involvement in Qualification and Market Access

	KibR
<b>Initial education</b>	Yes (higher education needed to become a candidate for statutory auditor; practical training needed to complete qualification proceedings)
<b>Examination</b>	Yes
<b>Approval and registration</b>	Yes, under the supervision of AOC
<b>Continued Professional Development</b>	Yes, under the supervision of AOC

## Activities

	KibR
<b>Standard setting</b>	Yes, under the supervision of AOC
<b>Quality assurance</b>	Yes, under the supervision of AOC
<b>Disciplinary measures</b>	Yes, under the supervision of AOC
<b>Representation of interests</b>	Yes