

1. Traduzca al idioma castellano el siguiente texto (puntuación máxima: 2,5 puntos)

THE USE OF INFORMATION RESOURCES IN AUDITS

Polish conditions and NIK practice

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Information has nowadays become a commodity, which is as valuable as other goods. On the other hand, we are flooded with a vast amount of data that does not convey any information. We experience this as individuals but also as institutions being recipients and providers of various information.

The ambition of a SAI, and in the case of NIK, a part of its vision, is to provide reports that are an expected and sought for source of information for the authorities and the society.

In order to achieve this, audits have to be properly planned, prepared and conducted and their results properly presented. We may present this issue as a classic knowledge pyramid, i.e. according to the model: Data – Information – Knowledge – Wisdom. During the audit process, we have to read and interpret larger and larger amounts of Data, so as to change it into Information that – having been selected and verified – broadens our Knowledge on the audited subject, which finally allows us to make a Wise assessment.

We are mainly interested in data collected by audited entities or entities cooperating with them. On the other hand, more and more information about the activities of public sector units is available without the need to inspect these units.

Use of this information will supports a proper preparation for an audit, including risk analysis, the selection of audited units, preparation of studies with the use of CAATs, and at the stage of drafting the final report, it enables the generalization of the results of individual audits.

In order to obtain and analyse data, NIK uses various data-platforms and cooperates with various entities. Firstly, NIK uses the platform of open data (in Poland referred to as public data), maintained by the Minister of Digital Affairs, which publishes various information on entities that can be audited by NIK. Other, very important source of data and a partner of NIK, with which we signed a cooperation agreement, is the Central Statistical Office (GUS). At the same time, NIK cooperates with several ministries of key importance with regard to information resources.

(Source: EUROSAI, European Organisation of Supreme Audit Institutions, Issue No. 22-2016)

(383 words)

2. Lea el siguiente texto y complete los espacios en blanco numerados del 1 al 15 con una de las opciones propuestas para cada uno de ellos escribiendo la letra correspondiente. El modelo 0 se ofrece como ejemplo (puntuación máxima: 2,5 puntos).

THE ROLE OF THE SAI AND ITS LIMITATION IN THE FIGHT AGAINST CORRUPTION

Without a doubt, corruption has an impact _(0)_ the costs of doing business and on public expenditures, and can deter foreign investments. This results in a negative impact on the _(1)_ and efficiency of government operations. If the fight against corruption is to be successful, it is essential to establish an environment that does neither favour _(2)_ permit these practices. Governments have a major responsibility for creating such an environment. A comprehensive interdisciplinary approach is _(3)_ to fight successfully against corruption. All levels of government must _(4)_ political, financial, and legal transparency and accountability. The SAIs contribute to combating corruption _(5)_ their audit work.

Usually SAIs are nonpartisan organizations to _(6)_ employees subscribe to the fundamental values of service to the countries and citizens. They can be subordinate only to Parliament, or they can be independent of the executive branch and the judiciary. Audits performed by SAIs mainly focus on the execution of the state budget as well as on public _(7)_ and management of public property and, in some countries, also by local governmental and economic entities. The audit tasks vary _(8)_ the complexity of the public program or the entity to be audited. SAIs operate under differing mandates and models. Common to all audits and evaluations, _(9)_, is a report, that each SAI is required to deliver. The report contains the audit findings including comments and recommendations to address any irregularities identified.

In many countries, the SAI's fight against corruption is _(10)_ in its overall mission. To fulfil the tasks assigned to it the SAI establishes audit priorities and conducts its work based on regular work plans. SAI _(11)_ create a strategy of combating corruption and other types of irregularities (e.g. money laundering, fraud, etc.).

One of _(12)_ important elements of the SAI program of combating corruption is strengthening public institutions, _(13)_ are the elements of the national integrity system. Within the limits set by its statutory mandate, each public institution supports this national integrity system like beams that support the _(14)_ of the building. In such a system sound governance is based on integrity, transparency and accountability. Taking into consideration that it is much better to _(15)_ than detect corruption, the SAIs' fight against corruption needs to be composed of various elements.

(Source: A UN-INTOSAI Joint Project: Collection of Important Literature on Strengthening Capacities of Supreme Audit Institutions on the Fight against Corruption. First English edition, October 2013, p. 54-55)

(416 words)

0. B.

A. at

B. on

C. for

D. of

1. ____.

A. effective

B. effectively

C. effectiveness

D. effectives

2. ____.

A. or

B. nor

C. but

D. though

3. ____.

A. need

B. required

C. asked

D. found

4. ____.

A. ensure

B. ensured

C. be sure

D. be ensured

5. ____.

A. by means of

B. by mean of

C. by meaning

D. by the meaning

of

6. ____.

A. whom

B. who

C. which

D. what

7. ____.

A. expending

B. spend

C. expend

D. spending

8. ____.

A. according

B. in accordance

C. according with

D. according to

9. ____.

A. although

B. however

C. therefore

D. thus

10. ____.

A. linked

B. incorporated

C. added

D. related

11. ____.

A. should

B. ought

C. must be

D. will must

12. ____.

A. the better

B. the best

C. the worst

D. the most

13. ____.

A. they

B. which

C. that

D. who

14. ____.

A. ceiling

B. roof

C. floor

D. basement

15. ____.

A. prevent

B. support

C. defend

D. carry out