

**Comments Template on  
Consultation Paper on on the Proposal for Guidelines  
on the System of Governance**

**Deadline  
19 June 2013  
12:00 CET**

Name of Company:	Stowarzyszenie Audytorów Wewnętrznych IIA Polska	
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> <li>⇒ Do <b>not</b> change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool</li> <li>⇒ Leave the last column <u>empty</u>.</li> <li>⇒ Please fill in your comment in the relevant row. If you have <u>no comment</u> on a paragraph or a cell, keep the row <u>empty</u>.</li> <li>⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below.</li> </ul> <p><b>Please send the completed template, in Word Format, to <a href="mailto:CP-13-008@eiopa.europa.eu">CP-13-008@eiopa.europa.eu</a>. Our IT tool does not allow processing of any other formats.</b></p> <p>The numbering of the paragraphs refers to this Consultation Paper, the numbering of cells refers to the Technical Annexes II and III.</p>		
<b>Reference</b>	<b>Comment</b>	<b>Resolution</b>
<b>General Comment</b>		
<b>Introduction General Comment</b>		
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<b>Comments Template on Consultation Paper on on the Proposal for Guidelines on the System of Governance</b>		<b>Deadline 19 June 2013 12:00 CET</b>
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<b>Section I. General Comments</b>		
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<b>Section II. General Comments</b>		
<b>Chapter I General Comments</b>		
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<b>Chapter II General Comments</b>		
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<b>Chapter III General Comments</b>		

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<b>Chapter IV General Comments</b>		
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<b>Chapter V General Comments</b>		
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<b>Chapter VI General Comments</b>		
1.67	We agree with intention, that all personnel should be aware of their role in internal control system, especially in reporting duties. We find very important that that control activities should be commensurate to the risks arising from the activities and processes to be controlled. On the one hand this indicates freedom in choosing appropriate internal control measures. On the other hand it makes the undertaking responsible for appropriate selection.	
1.68		
1.69	This statement is unprecious. It only give the information about duties of establish and providing monitoring and reporting mechanism within internal control system. But it is obvious in accordance with article 46 of Solvency II	

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<b>Chapter VII General Comments</b>		
1.70	Organisational independence and personal objectivity are essential requirements to be internal audit professional. This statement gives not enough emphasis to protect both of them. Abusing independence or objectivity could be as well limitation in internal audit activity's access to records, personnel and psychical properties relevant to the performance of engagement.	
1.71	In this case preffered should be approach represented by IIA, which divide internal audit activity with assurance and consulting activities.	
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1.75	There is no information about the last stage of engagement: monitoring of dispositions of results or follow-up engagements.	
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<b>Chapter VIII General Comments</b>		
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<b>Chapter IX General Comments</b>		
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<b>Section III. General Comments</b>		
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<b>Compliance and Reporting Rules General Comments</b>		

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<b>Impact Assessment – General Coments</b>		
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