

MACIEJ SEROWANIEC

Nicolaus Copernicus University in Toruń

mserowaniec@umk.pl

ORCID: 0000-0003-4693-7977

The influence of Prussian and German constitutional solutions on the development of modern state audits in Poland¹

Wpływ pruskich i niemieckich rozwiązań ustrojowych na proces kształtowania się nowoczesnej kontroli państwowej w Polsce

Abstract. As a result of significant changes to political, social and economic realities in the aftermath of World War I, numerous European countries either introduced a state-audit system or reorganized the existing one. For many states, especially in Central-Eastern Europe, foundations for the development of a modern state-audit system was provided by Prussian and German constitutional and administrative solutions. This article aims to answer a question of an extent to which Polish legislation has borrowed from and been inspired by Prussian and

¹ This article uses materials gathered thanks to a scholarship with the Polish Historical Mission at the University of Würzburg financed by a grant from HM the Rector of the Nicolaus Copernicus University in Toruń.

German solutions to create Polish modern state-audit system. The motivation to research modern Polish state-audit authorities' origin story came from the characteristic emphases found in existing research. On the one hand, there are many publications concerning legal and constitutional status of the highest organs of the state-audit system in the interwar period. On the other hand, the problem of the influence of German solutions on the legal status and functioning of the Supreme Audit Office (*Najwyższa Izba Kontroli*) has not undergone so far more extensive comparative studies.

Keywords: state-audit authorities; Supreme Audit Office; Rechnungshof; The Weimar Constitution; The March Constitution.

Streszczenie. Na skutek istotnych zmian w realiach politycznych, społecznych oraz gospodarczych po zakończeniu I wojny światowej wiele państw europejskich wprowadziło lub też zreorganizowało kontrolę państwową. Warto zwrócić uwagę, że w przypadku wielu państw, w szczególności w Europie Środkowo-Wschodniej, podwalinę do ukształtowania się nowoczesnego modelu kontroli państwowej stanowiły prusko-niemieckie rozwiązania ustrojowe. Niniejszy artykuł ma na celu udzielenie odpowiedzi, w jakim zakresie polski ustawodawca nawiązywał i inspirował się rozwiązaniami prusko-niemieckimi, tworząc zręby nowoczesnej kontroli państwowej. Motywem do podjęcia badań nad problematyką genezy nowożytnych organów kontroli państwowej w Polsce jest charakterystyczne rozłożenie akcentów w dotychczasowych badaniach. Z jednej strony znacząca jest liczba publikacji na temat statusu prawno-ustrojowego najwyższych organów kontroli państwowej w okresie międzywojennym. Z drugiej jednak strony problematyka oddziaływania rozwiązań niemieckich na status prawny oraz funkcjonowanie Najwyższej Izby Kontroli nie była, jak dotąd, przedmiotem szerszych badań prawno-porównawczych.

Słowa kluczowe: organy kontroli państwowej; Najwyższy Izba Kontroli; Rechnungshof; Konstytucja weimarska; Konstytucja marcowa.

1. Introductory remarks

As a result of significant changes to political, social and economic realities in the aftermath of World War I, numerous European countries either introduced a state-audit system or reorganized the existing one. Successive development of the state was accompanied by the organizational and

functional expansion of the audit system, which only serves to confirm the interdependence of the two processes, i.e., on the one hand, an adaptation and an accommodation of the state and on the other hand that same adaptation and modification of the state-audit system². With the continuous expansion of state administration and the state's encroachment into more and more areas of life, the auditing became ever more detailed and comprehensive task³. For many states, especially in Central-Eastern Europe, the foundation for the development of a modern state-audit system was provided by Prussian and German constitutional and administrative solutions. This article aims to answer the question of the extent to which Polish legislation has borrowed from and been inspired by Prussian and German solutions to create Polish modern state-audit system. The motivation to research modern Polish state-audit authorities' origin came from the characteristic emphases found in existing research. On the one hand, there are many publications concerning legal and constitutional status of the highest organs of the state-audit system in the interwar period. On the other hand, the problem of the influence of German solutions on the legal status and functioning of the Supreme Audit Office (*Najwyższa Izba Kontroli*) has not so far undergone more extensive comparative studies.

2. Directions of a development of Prussian and German state-audit system in the 19th and early 20th century

The second half of the 19th century witnessed a re-evaluation of the position of the state's audit authorities in Prussia. In 1808, the general direction of the entire state administration was vested in the newly created Council of State (*Staatsrath*). From the formal perspective the Supreme Accounting Office (*Ober-Rechnungs-Kamer*), was the Council's subordinate. However, the Office's substantive activities, i.e., the comptrolling of

² J. Szymanek, *O kontroli państwowej — teoretycznie*, „Kontrola Państwowa” 2006, No 5, p. 17.

³ B. Banaszak, *Porównawcze prawo konstytucyjne współczesnych państw demokratycznych*, Kraków 2004, p. 503.

the state's accounts, was subordinated directly from the king by whom it could moreover be instructed to carry out specific audits. Initially, the scope of the Office's responsibilities was defined by the instruction for the *Ober-Rechnungs-Kamer* enacted on 18 December 1824. In addition to primary task set before the highest organ of the Prussian audit system the system was empowered with the responsibility to *post-hoc* comptrolling of state accounts, as well as those of institutions managed under the state's guarantee⁴. The important novelty in this regard was empowering the Office with a right to submit results of audits of the various accounts in the form of 'rationalizing' recommendations and recommendations concerning legislation to be enacted in the future⁵. Emphasis was placed on the need to apply broad audit criteria by the audit authorities. Such criteria extended not only to legality but also to expediency and good management. The *Ober-Rechnungs-Kamer* was also given powers to issue opinions on accounting legislation and supervise matters relating to various officials' submissions of deposits as security for cash desks and warehouses⁶. Towards the end of each year, the Office would present the monarch with an annual overview of accounts and a render of an account of the Office's activities, the latter containing information about any discovered important gaps in the functioning of the state administration. Depending on the outcome of a given audit of materials submitted by account-givers, the Office's post-audit powers were for either the Office itself to grant a discharge (acknowledgement of satisfactory fulfilment of duties) or forward the case to the monarch himself. In this sphere of its activities, one of principal importance to the state's audit system, the Supreme Audit Office was not vested with imperative jurisdictional powers⁷.

⁴ H. Hertel, *Die Preußische Ober-Rechnungskammer (Rechnungshof des deutschen Reichs) ihre Geschichte, Einrichtung und Befugnisse*, Berlin 1884, pp. 98 et seq.

⁵ K. Wittrock, *Der Rechnungshof als Berater*, „Die Öffentliche Verwaltung” 1989, pp. 346–349.

⁶ P. Bergel, *Rechnungshöfe als vierte Staatsgewalt? Verfassungsvergleich der Rechnungshöfe Deutschlands, Frankreichs, Österreichs, Spaniens, des Vereinigten Königreichs und des Europäischen Rechnungshofs im Gefüge der Gewaltenteilung*, Göttingen 2010, pp. 9–11.

⁷ See more H. Haase, *Die Errichtung und die erste Instruktion der Preußischen Ober-Rechnungskammer*, „Finanzarchiv” 1922, pp. 1–75.

After a proclamation of the German Empire in 1871, the controlling of the accounts of the entire budget, assets and debt of the *Reich* was entrusted to the Prussian Office, which, by decree of 27 March 1872, was transformed into the German Reich's Court of Auditors (*Rechnungshof des Deutschen Reichs*). Until the early 20s of the 20th century, the latter served as the highest authority in Prussia's and simultaneously the entire *Reich's* audit system⁸. The other German countries forming part of the *Reich* exercised the controlling of public finance through their supreme audit organs, the status of which was largely modelled on Prussian solutions⁹. The Prussian constitutional and administrative framework provided the basis for the formation of the state-audit model referred to as "audit office" (*urząd kontroli*) in the literature focusing on that theme. The system assumes that the audit authorities are positioned as one of the state's central authorities, tasked with auditing the various bodies of the public administration and other entities financed by the state. In practical terms activities of the supreme organ of the audit system were directed by a President. The supreme audit authority was organized in a manner typical of administrative organs (hierarchical chain of civil service) but placed outside of the government structure and over time gradually tightened its relationship with the legislature. For this authority's mandate was founded upon the determinations of the legislature, which was also one of the principal "clients" for the services of the audit system. Taking on the role of an external auditor of the various bodies of the executive, the supreme audit bodies examined and evaluated the legislature's implementation of the state's economic policy. They also brought the administration's shortcomings to light and recommended remedial measures promoting good management of public finance¹⁰.

⁸ N.B. Wagner, *50 Jahre Bundesrechnungshof – Zugleich ein Beitrag zu den organisatorischen Entwicklungslinien im preußisch-deutschen Rechnungswesen*, „Archiv des öffentlichen Rechts” 2001, Band 126, pp. 93–133.

⁹ M. Bachmann, *Der Bundesrechnungshof*, Frankfurt am Main 1967, pp. 12–26.

¹⁰ F. Pfuhlstein, *Der Weg von der preussischen Generalrechnungskammer zum Bundesrechnungshof* [in:] *Bundesrechnungshof, 250 Jahre Rechnungsprüfung – Festschrift zur zweihundertfünfzigjährigen Wiederkehr der Errichtung der Preußischen Generalrechnungskammer*, Frankfurt am Main 1964, pp. 52–58.

Under the Weimar Republic, the budget code of 31 December 1922 created an independent state-audit institution in the form of the Federal Court of Auditors (*Rechnungshof*). It is independent also from its Prussian counterpart. In reality, the two above-mentioned bodies were in a personal union under the same President. The German legislature retained the local tradition of *Rechnungsöfe* as — despite the *hof* in their name — strictly comptrolling (auditing) organs with no jurisdictional powers. Continuing upon Prussian solutions, the legislation made the *Rechnungshof* to be a supreme organ of state authority, making it independent from the *Reich*'s government and subordinated solely to the law (§ 118 of the relevant statute). The *Rechnungshof*'s activities were founded upon the principle of collegiality, the institutional manifestation of which was the creation of a *Kollegium* comprising the President, his deputies, directors and councillors. At the helm of the institution, the President was appointed by the President of the *Reich* with the approval of the Council of State and countersignature of the Minister of Treasury (§ 119 of the relevant statute). The adopted framework required the members to hold qualifications required to serve as a judge or high-ranking administrative or technical civil servant in the *Reich* or a constituent state¹¹. The statute also emphasized the principle of independence of the members of the *Rechnungshof*, stipulating their subordination only to the law. Another institutional safeguard for their independence was the incompatibilities of their office (employment in the *Rechnungshof*'s structures) with membership in the parliament. The core responsibilities of the *Rechnungshof* included comptrolling of expenditures, proceeds, debts, as well as movable and immovable property of the *Reich*. In particular, the *Rechnungshof* exercised the duty to take care of the expenditure exceeding, due to their nature or size, the budget preliminary. The body also audited public capitals, foundations and institutions placed under the management of the *Reich*'s organs¹². The statutes of the time also tasked the *Rechnungshof* with defining the time-

¹¹ More about the principle of collegiality see: H. Blasuis, *Der Rechnungshof als körperchaftlich-kollegial verfaßte unabhängige Einrichtung*, „JuristenZeitung“ 1990, No. 20, pp. 954–961.

¹² P. Bergel, *Rechnungshöfe...*, pp. 12–13.

frame and form for the rendering of annual accounts on the basis of which it effected closures of the *Reich's* account for submission to the National Council for approval no later than eight weeks before the end of the following financial year. The *Rechnungshof* also audited the financial management of various constituent states. Its collaboration with the legislature systematically tightened. The Nazis' rise to power put an end to the functioning of independent state-audit organs. Granted, from the legal perspective only the organization of the *Rechnungshof* changed. The latter is because the various constituent-state audit bodies, apart from the Prussian one, were transformed into off-campus units of the *Rechnungshof*. What changed radically, however, was the *Rechnungshof's* practical role. All its ties to the parliament were disestablished, becoming an empty façade. The large degree of fictitiousness of the state-audit system was, of course, also the result of the newly established secrecy of budget management.

3. Borrowings from Prussian and German constitutional solutions contributed to the development of modern state audits in Poland

By way of an introduction it will be worth emphasizing that as at the time of an enactment of a so-called March Constitution (17 March 1921), Poland had already had a state-audit authority created by a decree of the Chief of State (Józef Piłsudski) of 7 February 1919 on the Supreme Office of State Audit. In line with its provisions, the Office was an organ of a state authority subordinated to the Chief of State, established for the purpose of constant and comprehensive comptrolling of state revenues and expenditures¹³. More detailed provisions of the decree stipulated several institutional ties between the Supreme Court and the Legislative body – *Sejm* – regarding the audits. The Office was required to submit reports to the *Sejm*. Documents had to highlight an excess of revenues and ex-

¹³ W. Katner, *Historia i współczesność najwyższego organu kontroli w Polsce*, [in:] *Najwyższa Izba Kontroli*, Warszawa 1995, p. 9.

penditures from the budget in the respective category and discovering credit excesses and savings¹⁴. The Office's *Kolegium* had a particularly important role to play. It was to take a voice in matters of the *absolutorium* (discharge and acknowledgement of duties) for the cabinet and closure of the state's accounts. The Office's broad financial economy served as an essential safeguard of its independence¹⁵. As a part of that autonomy, the President would submit the Office's annual budget to the Minister of Treasury. The exclusive comptrolling competence in respect of the implementation of that part of the budget was vested with the *Sejm*¹⁶. In line with the provisions of the decree, the Office was empowered to take initiative to audit the accounts of civil and military authorities, government offices, state-owned enterprises and similar institutions, as well as accounts of state property, accounts of various non-state institutions, foundations, funds and other establishments accepting subsidies from the Treasury. Accounts of the revenues and expenditures, assets and debts of higher-level local governments and larger cities were also subjected to auditing powers. Three scopes of audit were distinguished in correspondence with the above groups: preventive, repressive, and factual control. At the same time, the decree defined the audit criteria, such as the principle of verifying the order and consistency in accounting proofs and the principles of thrift, good management, and lawfulness in respect of compliance with the forms and time-frames of actions taken¹⁷. The Polish audit model emerging in the interwar decades borrowed from German solutions.

The Constitution of 17 March 1921 regulated the legal status of the Supreme Audit Office in its Article 9. To wit: "The control of the whole state administration as regards finances; the examination of the accounts of the state; the annual submission to the Sejm of its motion for the granting or refusing of its absolutorium to the Government, are in the hands of

¹⁴ L. Garlicki, *Narodziny i kształtowanie się kontroli w niepodległej Polsce*, „Kontrola Państwowa” 1999, No 2, pp. 34–36.

¹⁵ J. Jagielski, *Kompetencje Prezesa i Kolegium NIK — Izba w latach 1919–2013*, „Kontrola Państwowa” 2014, numer jubileuszowy, pp. 64–65.

¹⁶ Z. Witkowski, *Pozycja ustrojowa i zadania NIK w okresie 80-lecia*, „Kontrola Państwowa” 1999, No 2, pp. 50–51.

¹⁷ A. Sylwestrzak, *Najwyższa Izba Kontroli*, Warszawa 1997, pp. 34–38.

the Supreme Board of Control, which is organized on the basis of collegiality and judicial independence of its members, the latter being removable only by a vote of the Sejm representing a majority of three-fifths of those actually voting. The organization of the Supreme Board of Control and its method of procedure will be defined in detail by a special statute. The President of the Supreme Board of Control enjoys a position equal to that of a Minister, but he is not a member of the Council of Ministers and is directly responsible to the Sejm for the exercise of his office and for the officials who are his subordinates". Therefore, in the footsteps of Prussian and German solutions, the March Constitution of the Republic of Poland established the Supreme Audit Office as a legally distinct entity constituting organized institutions with a defined internal structure, entrusted with specific audit functions.

In the light of the provisions of the March Constitution, the activities of the Supreme Audit Office were grounded in the principle of collegiality, of which the *Kolegium* was a manifestation. Moreover, the March Constitution expressly stipulated the principle of judicial independence enjoyed by the *Kolegium* of the Supreme Audit Office members, along with limitations on removing them from the office. Under Article 9 of the Constitution, the recall of a member of the *Kolegium* required a resolution of the *Sejm* passed by a special 3/5 majority. Matters relating to the constitutional and legal position of the *Kolegium* were expounded in the Act of 3 June 1921 on State Audit. In the light of the latter's Article 20, the *Kolegium* constituted "the supreme collegial institution within the State's audit system". It comprised of the President (chairing the *Kolegium*, too), two deputy chairmen, directors of departments, and the latter's deputies. The legislature stipulated that only those with the benefit of higher education could serve as members of the *Kolegium*¹⁸. The *Kolegium*'s core responsibilities included deciding on: appeals from the decisions of boards, departments and regional offices; general account closures for the preceding budgeting period; layout and contents of state-audit report for the preceding budgeting year along with remarks on the implementation of the

¹⁸ T. Liszcz, *Status prawny pracowników Najwyższej Izby Kontroli*, „Kontrola Państwa” 2014, numer jubileuszowy, p. 114.

budget; general principles of auditing and general provisions on accounting and cash desks, as well as all matters submitted to the *Kolegium*'s deliberations by the President of the Supreme Audit Office (Article 21 of the Act). Undoubtedly, the concept of collegiality of the supreme audit office was inspired by Prussian solutions.

The March Constitution also shaped the core patterns in relation to the constitutional and legal position of the President of the Supreme Audit Office. In accordance with Article 9 of the Constitution, the President headed the Office. The President of the Supreme Audit Office was also responsible for his conduct in the office and that of his subordinate civil servants. In this regard he was dependent on the Sejm's decision. In the light of this article the President had a position co-equal with that of a cabinet of ministers not being part of the cabinet. The President could also speak in sessions of the *Sejm* and *Senat* (lower and upper chamber of the Polish Parliament, respectively).

Similarly to the other members of the *Kolegium*, the President benefited from safeguards of judicial independence. It will be expedient to note that, despite introducing a constitutional principle of subordination of the Office to the parliament, the *Sejm* did not take part in the President's appointment procedure. In line with Article 14 of the Act, the President was appointed by the President of the Republic by presentation of the Council of Ministers. The President of the Supreme Audit Office was sworn before the President of the Republic. The statutory framework also defined the President's management, organizational, and representative functions in respect of the Supreme Audit Office and the entire audit system. In accordance with Article 16 of the Act, the President was responsible for the due course of the state audit's caseload. It was also his task to issue all administrative and organizational instructions within the scope of competence of the state-audit system. The President was also the competent authority to determine the bylaws governing the Office's internal organization and that of the regional chambers (Article 33), and to issue – in consultation with cabinet ministers, central authorities and other bodies – instructions regulating a manner of conduct of the audits (Article 10 of the Act). The President was responsible for safeguarding the financial basis of

functioning of the entire state-audit system. The above duty included submitting annual budget preliminaries to the Minister of Treasury for reconciliation and inclusion in the state budget. Failing such reconciliation, the President, irrespective of the timing of submission of the preliminary general budget to the *Sejm*, had the right to request that the *Sejm* grant a loan to the state's audit system. As noted in the above, the President of the Supreme Audit Office was also part of the Office's *Kolegium* (board)¹⁹.

The March Constitution also shaped the personal and thematic scope of the state-audit authority exercised by the Office. This included, first of all, the principle of a submission of annual closures of state accounts by the cabinet for so-called parliamentary approval (Article 7). For that purpose, the Office became the competent authority to request *absolutorium* for the cabinet (Article 9). The Supreme Audit Office was also authorized to audit the entire state administration in financial terms and terms of expediency in relation to performed tasks and thrift and good management in the audited entities²⁰. Also local governments and non-state entities fell within the Office's competence. Following Article 2 of the Act on State Audit, the scope of the Office's activities also included the "audit of the incomes and expenditures of the State and its property".

Moreover, the Office had a power to audit "self-government bodies" and institutions, foundations, associations and business companies in which the Treasury had an interest or share or for which it provided a guarantee. The remarks on implementing the budget along with requests for *absolutorium* for the cabinet (Article 9 of the Constitution and Article 7 of the Act) were the most important outcome of the Office's audits. The Office submitted the latter to the President of the Republic, the *Sejm* and the *Senat* within six months of the receipt of the general account closure from the Ministry of Treasury. Also since six months of the end of the budgeting period, the Office submitted a report on its audit activities to

¹⁹ M. Serowaniec, *Wpływ Konstytucji marcowej na kształtowanie się współczesnego organu kontroli państwowej w Polsce*, „Przegląd Konstytucyjny” 2021, No 2, pp. 130–135.

²⁰ M. Serowaniec, *Konstytucyjne gwarancje niezależności najwyższych organów kontroli w państwach członkowskich UE*, Toruń 2018, pp. 58–59.

the bodies mentioned in the above. Furthermore, the Office had the right, “in cases of special import or suffering no delay to submit to the President of the Republic, the *Sejm* and *Senat* reports and conclusions arising from the various outcomes of the audit” (Article 8 of the Act)²¹. Also in this sphere of activity of the Supreme Audit Office, inspirations from Prussian and German solutions are obvious.

4. Summary

In light of the foregoing discussion, there can be no doubt that Prussian and German solutions played an important role in shaping a modern state-audit system in Poland. As a result, the state-audit system was distinguished as one of the essential functions of the state, entrusted to a separate and distinct organ, being the Supreme Audit Office, organized in the form of a partially collegial authority, independent from the Council of Ministers and closely linked to the *Sejm*. The adoption of such solutions thereby gave the Supreme Audit Office a position among the highest organs of the state.

Bibliography:

- Bachmann M., *Der Bundesrechnungshof*, Athenäum Verlag, Frankfurt am Main 1967.
- Banaszak B., *Porównawcze prawo konstytucyjne współczesnych państw demokratycznych*, Wolters Kluwer business, Kraków 2004.
- Bergel P., *Rechnungshöfe als vierte Staatsgewalt? Verfassungsvergleich der Rechnungshöfe Deutschlands, Frankreichs, Österreichs, Spaniens, des Vereinigten Königreichs und des Europäischen Rechnungshofs im Gefüge der Gewaltenteilung*, Universitätsverlag Göttingen, Göttingen 2010.
- Blasuis H., *Der Rechnungshof als körperschaftlich-kollegial verfaßte unabhängige Einrichtung*, „JuristenZeitung” 1990, No 20, pp. 954–961.

²¹ D. Bolikowska, W. Robaczyński, *Najwyższa Izba Kontroli. Tradycja i współczesność*, Warszawa 2014, p. 46.

- Bolikowska D., Robaczyński W., *Najwyższa Izba Kontroli. Tradycja i współczesność*, Najwyższa Izba Kontroli, Warszawa 2014.
- Garlicki L., *Narodziny i kształtowanie się kontroli w niepodległej Polsce*, „Kontrola Państwowa” 1999, No 2, pp. 34–46.
- Haase H., *Die Errichtung und die erste Instruktion der Preußischen Ober-Rechnungskammer*, „Finanzarchiv” 1922, pp. 1–75.
- Hertel H., *Die Preußische Ober-Rechnungskammer (Rechnungshof des deutschen Reichs) ihre Geschichte, Einrichtung und Befugnisse*, Carl Heymann, Berlin 1884.
- Jagielski J., *Kompetencje Prezesa i Kolegium NIK — Izba w latach 1919–2013*, „Kontrola Państwowa” 2014, numer jubileuszowy, pp. 63–87.
- Katner W., *Historia i współczesność najwyższego organu kontroli w Polsce* [in:] *Najwyższa Izba Kontroli*, Najwyższa Izba Kontroli, Warszawa 1995.
- Liszczyński T., *Status prawny pracowników Najwyższej Izby Kontroli*, „Kontrola Państwowa” 2014, numer jubileuszowy, pp. 113–130.
- Pfuhlstein F., *Der Weg von der preussischen Generalrechnungskammer zum Bundesrechnungshof* [in:] *Bundesrechnungshof, 250 Jahre Rechnungsprüfung-Festschrift zur zweihundertfünfzigjährigen Wiederkehr der Errichtung der Preussischen Generalrechnungskammer*, Athenäum Verlag, Frankfurt am Main 1964.
- Serowaniec M., *Konstytucyjne gwarancje niezależności najwyższych organów kontroli w państwach członkowskich UE*, TNOiK, Toruń 2018.
- Serowaniec M., *Wpływ Konstytucji marcowej na kształtowanie się współczesnego organu kontroli państwowej w Polsce*, „Przegląd Konstytucyjny” 2021, No 2, pp. 129–144.
- Sylwestrzak A., *Najwyższa Izba Kontroli*, Wydawnictwo Sejmowe, Warszawa 1997.
- Szymanek J., *O kontroli państwowej — teoretycznie*, „Kontrola Państwowa” 2006, No 5, p. 15–34.
- Wagner N.B., *50 Jahre Bundesrechnungshof – Zugleich ein Beitrag zu den organisatorischen Entwicklungslinien im preußisch-deutschen Rechnungswesen*, „Archiv des öffentlichen Rechts” 2001, Band 126, pp. 93–133.
- Witkowski Z., *Pozycja ustrojowa i zadania NIK w okresie 80-lecia*, „Kontrola Państwowa” 1999, No 2, pp. 47–58.
- Wittrock K., *Der Rechnungshof als Berater*, „Die Öffentliche Verwaltung” 1989, pp. 346–349.