

Input by Poland (Min. of Interior and Administration)

Annex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

1. Basic information

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES/NO**

If YES,

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

The obligation to submit asset declarations by police officers and obligated civilian employees of the Police, as well as their analysis by authorized persons, are regulated by law:

- **Act of 6th April 1990 on the Police (Dz. U. of 2020 item 360 as amended),**
- **Act of 21st August 1997 on Restrictions on Conduct of Business Activities by Persons Performing Public Functions (Dz. U. of 2019 item 2399),**
- **Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007, on proceedings in cases of declarations of assets of Police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities (Dz. U. of 2017 item 974).**

- a. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.

b. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- All of the above (combined system)
- Other, please describe: _____

If NO,

a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES/NO**

If **YES**, please explain.

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

- Public officials, including representatives from all branches and agencies of government
 - Members of the legislative branch, please list:
 - Members of the judiciary and prosecution, please list:
 - Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:
 - Officials of independent government bodies (*e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government*), please list:
- Officials at the supranational (high-level) bodies (*e.g., representatives of the country in regional and global organizations/bodies*), please list:
- Officials at subnational levels of government (*e.g., officials at the level of local government, provinces and municipalities*), please list:
- Political party officials, please list:
- Representatives of publicly owned (fully and partially) enterprises, please list:
- Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
- Other, please list: **Police officers, part of the civil service corps positions.**

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions

- Resources and capacity to manage and verify disclosure
- Other.

2.2.1. Please elaborate on your response above.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (*e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.*)? **YES/NO**

If YES, please list the authority(ies), and explain the applicable criteria and procedures.

2.4. How does your country create and update the list of filers?

On the basis of the current legislation (regulations indicated in the response to point 1.1.a).

2.5. Please provide the approximate number of filers.

All Police officers and obliged civilian employees in accordance with the decisions of the heads of organizational units.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures? Please select all that apply.

- Upon entering office
- Upon leaving office
- Annually
- Biennially (once every two years)
- Once every three years
- Some categories of officials are more frequently required to declare than the others
- Other, please describe.

According to Paragraph 2(2) and Paragraph 3 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007 on the procedure for dealing with declarations of assets of Police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities. A Police officer shall submit a statement of assets upon establishment of an off-duty employment relationship, upon termination of an off-duty employment relationship, upon written request of the superior in charge of personnel matters.

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES/NO**

If YES, please explain.

According to Paragraph 2(2) and Paragraph 3 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007 on the procedure for dealing with declarations of assets of Police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities. A Police officer shall submit a statement of assets upon establishment of an off-duty employment relationship, upon termination of an off-duty employment relationship, upon written request of the superior in charge of personnel matters.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES/NO**

If **YES**, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority
- Entities employing the targeted officials
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list: _____

4.2. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority via:
 - Electronic (online) submission system
 - Submission using the paper submission
- Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other: **Police officers shall submit asset declarations to their superior in charge in personnel matters , while obliged civilian employees of the Police submit asset declarations to the head of the unit. Asset declarations are submitted in paper form.**

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

According to Paragraph 2, 3 and 5 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007 on the procedure for dealing with declarations of assets of Police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities, a Police officer shall submit a statement of assets when establishing an official service relationship within 14 days from the date of commencement of service, at the establishment of an off-duty employment relationship within 14 days from the date of commencement of employment, at the written request of the superior in charge of personnel matters within 14 days from the date of receipt of the request, at the termination of the employment relationship outside the service within 14 days from the date of termination of the employment relationship on termination of the official service relationship:

1) in the case of dismissal from service under Article 41 (1) and (2) of the Police Act of 6th April 1990, at the written request of the superior in charge of personnel matters, prior to the issuance of an order of dismissal from service;

2) in the case of dismissal from service under Article 41 paragraph 3 of the Police Act of 6th April 1990, simultaneously with the written notification of withdrawal from service.

A Police officer shall submit a statement of assets on a form, the specimen of which is specified in the Appendix to the Ordinance.

In accordance with Article 10 (4) of Act of 21st August 1997 on Restrictions on Conduct of Business Activities by Persons Performing Public Functions, obligated police employees shall submit a statement of assets before taking office, and then annually by March 31, as of December 31 of the previous year, and also on the date of leaving office.

4.3. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

not applicable

4.4. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

In order to ensure the proper level of implementation of the tasks of submitting asset declarations, letters, guidelines and instructions are addressed to Police units and Police organizational units.

5. Scope of disclosures

5.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

- Immovable and movable assets
 - their value and source
 - those (assets) held in the name of others
- Income
 - their source
- Securities
- Investments
- Savings
- Bank accounts
- Any other business relationships with financial institutions
- Liabilities / loans / mortgage
- Cash
- Gifts
- Livestock
- Ownership interests (*shareholdings*) in companies and other legal entities and arrangements
- Business / outside activities (*business interests and financial connections*)
- License(s) (*to carry out commercial activities*)
- Usufruct rights (to use and benefit from an asset owned by others)
- Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

5.2. Is the requirement to disclose an asset dependent on its value (e.g., *assets below a certain threshold do not need to be declared*)? Please explain.

Yes. In accordance with the form of asset declaration attached to the Ordinance of the President of the Republic of Poland of 14th June 2017 on the determination of model forms for declarations of business activity and assets.

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)? **NO**

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **YES/NO**

Please explain. **The form for the statement of assets does not foresee such a situation.**

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**

If YES, please explain.

5.5. Are targeted officials also required to submit information for their family members? **YES/NO**

If YES,

- a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).
- b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **YES/NO**

If YES, please list the applicable individuals and the type of information that needs to be submitted.

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure
- A complete new disclosure (i.e., a net worth statement)
- Other, please describe: _____

5.8. Does your country's financial disclosure regime require declaring expenditures? **YES/NO**

If YES, please provide an overview of the relevant features.

6. Access to disclosed information

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

6.1. Is the information on financial disclosure publicly available? ~~YES~~/YES IN PART/~~NO~~

If YES OR YES IN PART

- a. Please describe the measures in place to ensure public access to financial disclosure information (*e.g., proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)

According to § 6 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007 on the procedure for dealing with declarations of assets of police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities. Superiors competent in personal matters of persons performing functions of Police authorities shall publish the information contained in the declarations on their asset status in the Public Information Bulletin within 7 days from the date of submission of the declaration. The information referred in paragraph 1 shall be published in a manner that makes it impossible to read the data listed in Article 62 paragraph 7 of the Police Act of 6th April 1990.

- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

Persons performing functions of Police authorities.

- c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.

The information contained in the declarations of their assets, shall be published excluding data on date and place of birth, personal identification number (PESEL), place of residence and location of real estate.

- d. Does accessing financial disclosure information entail any costs?

NO. Access to the information is defined by the Act on Access to Public Information.

- e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.

Published on the website of the Public Information Bulletin, the asset declarations provide the ability to search for the declarations by the person's data.

- f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?

YES.

- g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.

Yes. According to § 6 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007 on the procedure for dealing with declarations of assets of police officers and the procedure for publishing declarations of assets of persons performing functions of

Police authorities, the information contained in the declarations of their assets, shall be published excluding data on date and place of birth, personal identification number (PESEL), place of residence and location of real estate.

- h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

<https://www.gov.pl/web/mswia/kierownictwo-policji>

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES/YES IN PART/NO**

If YES or YES IN PART, please explain how such access is granted, including the list of competent national authorities that can access or request access.

In accordance with the current legislation.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **YES/NO**

If YES, please describe the procedures and practices in place to verify the content of financial disclosures, including:

- a. Competent authority that conducts the verification (~~centralized and/or~~ **delegated**)
- b. Frequency (regularity) of verifications (~~ad hoc and/or~~ **systematic and routine**)
- c. Extent of verification (**verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures**)
- d. Verification processes and methodologies (e.g., **manual examination**, ~~electronic checks undertaken against other databases or relevant information, etc.~~)

According to Paragraph 4 of the Ordinance of the Minister of Internal Affairs and Administration of 17th July 2007, on proceedings in cases of declarations of assets of Police officers and the procedure for publishing declarations of assets of persons performing functions of Police authorities, the superior in charge of personnel matters or a person authorized by him in writing shall analyze a Police officer's statement of assets in order to verify its compliance with the facts. The analysis of the statement of assets includes, in particular:

- 1) comparison of the content of the statement with the content of the statement made previously; this does not apply to the statement made at the establishment of the official relationship;**
- 2) comparison of the content of the statement with other information in the Police officer's personnel file. The results of the analysis of the asset declarations are included in the notes made by the analyzers and, after being marked with the "restricted" clause, attached to the declarations.**

In accordance with Article 10(8) of the Act of 21st August 1997 on Restrictions on Conduct of Business Activities by Persons Performing Public Functions, the person

performing the analysis is authorized to compare the content of the analyzed statement with the content of previously submitted statements.

7.2. How does your country determine which disclosures to verify?

- Annual verification plan(s)
- Periodic mandatory verification of specific categories of officials
- Random sampling of declarations
- Media reports and/or complaints from the public
- Requests from law enforcement / investigative units
- Other, please describe: _____

7.3. If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **YES/NO**

If YES, please explain.

not applicable

7.4. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **YES/NO**

Please explain.

Access to asset declarations submitted for the previous year and access to personnel files.

7.5. Do competent authorities have access to the information held by financial institutions, including bank account records? **YES/NO**

Please explain.

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

100%

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

In accordance with the provisions of the Act of 6th April 1990 on the Police - disciplinary responsibility and criminal sanctions arise from the Act of 6th June 1997 on the Criminal Code.

8.2. Is there any applicable statute of limitations? **YES/NO**

Please explain.

In accordance with current regulations.

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

In accordance with current regulations.

9. International cooperation and asset recovery

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

If YES, please describe the channels and mechanisms for cooperation.

9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

If YES, please explain, including the channels used.

9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information).

10. Good practices

10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

10.3. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

11. Challenges

11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

12. Follow-up to the special session of the general assembly against corruption

12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7² of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

13. Other

² 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.

13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.