

Adoption: 19 March 2025
Publication: 7 August 2025

Public
GrecoRC5(2025)10

FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in
central governments (top executive functions) and
law enforcement agencies

ADDENDUM TO THE SECOND COMPLIANCE REPORT

POLAND



Adopted by GRECO
at its 99th Plenary Meeting (Strasbourg, 17-19 March 2025)

I. INTRODUCTION

1. GRECO's Fifth Evaluation Round deals with "Preventing corruption and promoting integrity in central governments (persons entrusted with top executive functions or PTEFs) and law enforcement agencies (LEAs)".
2. This [Addendum to the Second Compliance Report](#) assesses the measures taken by the authorities of Poland to implement the recommendations issued in the [Fifth Evaluation Round report on Poland](#) which was adopted at GRECO's 81st Plenary Meeting (7 December 2018) and made public on 28 January 2019. The corresponding [Compliance Report](#) was adopted by GRECO at its 87th Plenary Meeting (25 March 2021) and made public on 27 September 2021. The [Second Compliance Report](#) was adopted by GRECO at its 94th Plenary Meeting (9 June 2023) and made public on 20 July 2023, following authorisation by Poland.
3. At its [95th Plenary Meeting](#) (27 November – 1 December 2023), GRECO decided to apply Rule 32 revised, paragraph 2, subparagraph (iii), whereby a high-level mission will visit Poland to reinforce the importance of complying with the outstanding recommendations.
4. As required by GRECO's Rules of Procedure¹, the authorities of Poland submitted a Situation Report on measures taken to implement the recommendations. This report was received on 28 June 2024 and served, together with additional information subsequently provided, as the basis for the Addendum to the Second Compliance Report.
5. GRECO selected the United Kingdom (with respect to top executive functions in central governments) and Estonia (with respect to law enforcement agencies) to appoint Rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Fariha KHAN on behalf of the United Kingdom, and Ms Mari-Liis SÖÖT on behalf of Estonia. They were assisted by GRECO's Secretariat in drawing up the Addendum to the Second Compliance Report.

II. ANALYSIS

6. In its Fifth Evaluation Round report, GRECO addressed 21 recommendations to Poland. In the Second Compliance Report, GRECO concluded that two recommendations had been satisfactorily implemented or dealt with in a satisfactory manner (i.e. recs. xvii and xx), four recommendations had been partly implemented (i.e. recs. ii, ix, xiv and xv), while the remaining fifteen recommendations had not been implemented (i.e. recs. i, iii-viii, x-xiii, xvi, xviii and xix). Compliance with the outstanding recommendations is examined below.

Preventing corruption and promoting integrity in central governments (top executive functions)

¹ The Compliance procedure of GRECO's Fifth Evaluation Round is governed by its Rules of Procedure, as amended: Rule 31 revised bis and Rule 32 revised.

Recommendation i

7. *GRECO recommended that a general integrity plan be elaborated in respect of all duly identified groups of persons exercising top executive functions, as an overarching structure to the integrity arrangements existing in some ministries, aiming at preventing and managing risks of corruption including through responsive advisory, monitoring and compliance measures.*
8. GRECO recalls that this recommendation has not been implemented. In the Compliance Report, it noted that the development of two sets of guidelines – one on effective compliance programmes in the public sector and another on uniform anti-corruption organisational solutions for public administration – did not meet the requirements of a comprehensive, overarching integrity plan for all PTEFs.
9. The Polish authorities report that a new Government has been in office since December 2023. The Chancellery of the Prime Minister has requested all ministries to submit detailed information on their internal regulations and the practical application of anti-corruption policies, including their scope and enforcement. This information will be used to prepare a general integrity plan for PTEFs. Additionally, the Chancellery is preparing guidelines outlining PTEFs' obligations related to conflicts of interest during and after their term of office, reporting requirements for the register of benefits and the avoidance of activities that pose potential corruption risks. These guidelines will include illustrative examples to facilitate implementation and compliance.
10. GRECO acknowledges the authorities' efforts in preparing a general integrity plan for PTEFs and developing guidelines on conflicts of interest. However, as these initiatives are still in the early stages, GRECO considers that further concrete progress - particularly the finalisation and adoption of the integrity plan - is necessary to advance the implementation of this recommendation.
11. GRECO concludes that recommendation i remains not implemented.

Recommendation ii

12. *GRECO recommended that a comprehensive code of conduct be developed for persons exercising top executive functions covering inter alia gifts and other benefits and conflicts of interest, accompanied by appropriate guidance including explanatory comments and concrete examples.*
13. GRECO recalls that this recommendation has been partly implemented through the existence of two sets of guidelines, one set of which included a section introducing a code of conduct for PTEFs. Work has been underway to publish a practical guidance and concrete examples on gifts, conflicts of interests and interactions with lobbyists and third parties.

14. The Polish authorities report that, as part of their efforts to promote ethical standards and ensure openness and transparency in public life, a public register of benefits received by PTEFs and their spouses or partners has been established. The State Electoral Commission, which maintains the register (https://rk.pkw.gov.pl/1_Rejestr_korzysci/1/1), is required to promptly publish the information made available by PTEFs. The information remains available for six years after leaving office. In addition, following the establishment of a task force in 2023, the Central Anti-corruption Bureau (CAB) has developed “Anti-Corruption Guidelines for Public Administration on Uniform Institutional Arrangements and Rules of Conduct for officials and persons belonging to the PTEF group” and a “Gift Policy and Benefit Register”. However, GRECO has not been provided with copies of these documents. Furthermore, individual ministries have introduced their own measures. In 2020, the Ministry of Finance adopted principles for addressing risks related to conflicts of interest and gifts, which apply to its staff members, including PTEFs. Ministers or general directors of ministries have also issued internal regulations defining a conflict of interest, outlining the procedures for preventing its occurrence and specifying consequences for non-compliance. Moreover, information materials covering conflicts of interests are also published on ministries’ internal networks and are available to civil servants and PTEFs.
15. GRECO welcomes the development of guidelines on rules of conduct for PTEFs and the introduction of a gift policy. This represents a significant step forward toward consolidating integrity rules and principles into centralised documents for PTEFs. However, GRECO has not yet received copies of these documents for review. Before considering this recommendation satisfactorily implemented, GRECO seeks to review their content, including concrete examples drawn from PTEFs’ experience that illustrate the application of integrity rules and principles in practice.
16. GRECO concludes that recommendation ii remains partly implemented.

Recommendation iii

17. *GRECO recommended (i) developing mechanisms to promote and raise awareness on integrity matters (and the future rules of conduct) among persons exercising top executive functions, including through integrity training at regular intervals; (ii) establishing a dedicated confidential counselling function to provide these persons with advice on integrity, conflicts of interest and corruption prevention.*
18. GRECO recalls that this recommendation has not been implemented. Plans to introduce an e-training module and develop a dedicated confidential counselling channel for PTEFs have been under consideration.
19. The Polish authorities now report their intention to develop a program of periodic trainings for PTEFs to strengthen their awareness of integrity rules.
20. GRECO takes note of the authorities’ plans to implement the first part of the recommendation by introducing a program of periodic trainings for PTEFs. However,

until this program is fully developed and operational, this part of the recommendation cannot be considered even partially implemented. Furthermore, no information has been provided regarding the second part of the recommendation, which concerns the establishment of a dedicated confidential counselling function.

21. GRECO concludes that recommendation iii remains not implemented.

Recommendation iv

22. *GRECO recommended ensuring that an independent oversight mechanism is in place to guarantee the effective implementation of the freedom of information legislation.*
23. GRECO recalls that this recommendation has not been implemented due to a lack of progress. The authorities have maintained that the 2001 Act on Access to Public Information has already established a supervision mechanism, with oversight provided by the Ombudsman and administrative courts, including the Supreme Court.
24. The Polish authorities have provided information on the recourse mechanism established under the 2002 Law on proceedings before administrative courts. Under this Law, complaints against an administrative body's decision failing to disclose information are initially filed with the Provincial Administrative Court, with the possibility of a cassation appeal to the Supreme Administrative Court. In addition, the Supreme Audit Office (NIK) has issued two audit reports, one of which assessed the provision of public information by the central government administration units². The audit findings, while identifying certain shortcomings and irregularities, were generally positive, concluding that most obligations related to public information disclosure were fulfilled in accordance with the legal requirements. Data from the audit indicated that between 2019 and 2022, provincial administrative courts issued 136 final judgments in cases concerning government administration bodies' refusal to provide public information or complaints about inaction. Of these: 75 rulings were found to be in favour of government administration offices, 59 rulings were against them, and two rulings were partly in favour and partly against the entities in question. The findings suggested that the judicial oversight system for public information disclosure operated effectively. Furthermore, none of the NIK's recommendations called for the establishment of an additional oversight mechanism, as an existing one is already in place.
25. GRECO notes the explanations provided by the authorities regarding the oversight of access-to-information requirements, including the roles of the Ombudsman and administrative courts, as well as the audit's findings of the Supreme Audit Office. Despite identifying certain shortcomings and irregularities, the audit generally assessed the implementation of the 2001 Act on Access to Public Information positively. Although GRECO would have preferred the establishment of a dedicated oversight body - and encourages the new Government to further consider the advantages of such a model - it accepts the explanations provided, particularly the Supreme Audit Office's findings and the existence of independent judicial oversight over the application of the law. GRECO trusts that the responsible bodies will continue to closely monitor the effective

² <https://www.nik.gov.pl/plik/id,27464,vp,30279.pdf>

implementation of access-to-information obligations and concludes that this recommendation has been dealt with in a satisfactory manner.

26. GRECO concludes that recommendation iv has been dealt with in a satisfactory manner.

Recommendation v

27. *GRECO recommended ensuring that governmental legislative proposals effectively involve appropriate timelines for consultation and adequate impact assessments in practice, and that contacts and inputs received before the formal launching of consultations be equally documented.*
28. GRECO recalls that this recommendation has not been implemented. While new mechanisms have been developed to assess corruption risks in draft legislation, no progress has been reported on ensuring appropriate timelines for consultations, adequate impact assessments and documentation of contacts and inputs received before formal consultation.
29. The Polish authorities now report that, following amendments to the Council of Ministers' Rules of Procedure, the Parliament's Rules of Procedure and the Law on Lobbying Activities in the Lawmaking Process, certain provisions have been introduced to address GRECO's recommendations. Specifically: a detailed justification is now required when setting a public consultation period shorter than the statutory time limit; the requesting or proposing body must assess the expected socio-economic impact of the proposed draft legislation and append the assessment to the draft; the Government Legislation Centre (RCL) is responsible for verifying compliance with these obligations, including ensuring that public consultations are conducted. Additionally, the President of the RCL has been tasked with developing procedures and recommendations for conducting public consultations. However, draft legislation concerning security, public order or environment protection is exempt from public consultation.
30. GRECO welcomes the progress made in strengthening the rules governing public consultations, impact assessments and transparency in the Government's law-making process. The reinforcement of statutory rules represents a positive step. However, their effectiveness will ultimately depend on consistent implementation by requesting or proposing bodies, including proper documentation of pre-consultation contributions, and active monitoring by the Government Legislation Centre to ensure compliance. For these reasons, GRECO considers the recommendation to be only partially implemented. Further demonstrable progress will be required to ensure that the amended rules function effectively in practice and achieve their intended objectives.
31. GRECO concludes that recommendation v has been partly implemented.

Recommendation vi

32. *GRECO recommended (i) that detailed rules be introduced on the way in which persons exercising top executive functions interact with lobbyists and other third parties seeking*

to influence the public decision-making process; and (ii) that sufficient information about the purpose of these contacts be disclosed, such as the identity of the person(s) with whom (or on whose behalf) the meeting(s) took place and the specific subject matter(s) of the discussion.

33. GRECO recalls that this recommendation has not been implemented, as the authorities have made no progress in satisfying the requirements of either part of the recommendation.
34. The Polish authorities refer to the requirement for lobbyists to register under the Act on Lobbying Activities in the Lawmaking Process in order to conduct lobbying activities. Additionally, the Chancellery of the Prime Minister and ministries are required to publicly disclose information about lobbying activities in an annual report. According to some of the pages provided by the authorities: (i) the Chancellery declared that no meetings with lobbyists and third parties took place in 2023 and 2024³; (ii) the Ministry of Interior and Administration reported one meeting with a lobbyist or third party in 2024⁴, but none in 2023⁵; (iii) the Ministry of Finance also reported of a few meetings with lobbyists in 2024⁶. Furthermore, since 2006, the Chancellery of the Prime Minister and ministries have issued internal regulations governing the procedure of their employees for engaging and interacting with lobbyists⁷. In 2024, the Chancellery of the Prime Minister began monitoring compliance with transparency obligations related to lobbying within the government administration. The findings from this monitoring process will be used to develop guidelines, which the Prime Minister will address to PTEFs.
35. GRECO notes that, regarding the first part of the recommendation, the Chancellery of the Prime Minister and certain ministries have issued internal regulations governing the procedure for their employees' interaction with lobbyists and third parties seeking to influence the public decision-making process. While these regulations appear to apply to PTEFs, their scope and enforcement in practice remain unclear. Furthermore, the Prime Minister's Chancellery is monitoring the situation with the aim of developing cross-ministerial guidelines applicable to PTEFs, demonstrating the authorities' intention to fully implement this part of the recommendation in the future. However, for now, GRECO considers it only partially complied with. Regarding the second part of the recommendation, GRECO acknowledges that the Chancellery of the Prime Minister and ministries publish annual disclosures of meetings with lobbyists. However, these disclosures do not explicitly indicate whether such interactions involved PTEFs, which is at the core of this part of the recommendation. For this reason, GRECO considers that this part of the recommendation has been partially implemented.

³ <https://www.gov.pl/web/premier/dzialalnosc-lobbingowa-w-procesie-stanowienia-prawa-w-kprm2>

⁴ <https://www.gov.pl/attachment/5b40764e-d1f1-4121-b53b-429b0e4f4744>

⁵ <https://www.gov.pl/web/mswia/informacja-o-dzialaniach-podejmowanych-wobec-ministra-spraw-wewnetrznych-i-administracji-przez-podmioty-wykonujace-zawodowa-dzialalnosc-lobbingowa>

⁶ [Informacje o działaniach podejmowanych wobec Ministra przez podmioty wykonujące zawodową działalność lobbingową - Ministerstwo Finansów - Portal Gov.pl](#)

⁷ <https://www.gov.pl/attachment/f1309b6c-ba43-43ce-89e4-dcb85bed811c>

36. GRECO concludes that recommendation vi has been partly implemented.

Recommendation vii

37. *GRECO recommended that common cross-government rules and guidance are introduced on ancillary activities.*
38. GRECO recalls that this recommendation has not been implemented.
39. The Polish authorities have reported that legislative amendments have been proposed in some areas to enhance transparency in public life and increase social participation, thereby strengthening anti-corruption measures in public administration, including PTEFs. However, these amendments refer to a draft law amending the Act on restriction on conduct of business activities by persons performing public functions⁸, which proposes that the assets of PTEFs' spouses be disclosed in the asset declaration.
40. GRECO takes note of the information provided. However, it considers that the proposed draft law does not establish any rules regarding the conduct of ancillary activities by PTEFs, nor has any guidance been issued to address this matter.
41. GRECO concludes that recommendation vii remains not implemented.

Recommendation viii

42. *GRECO recommended broadening the scope of application of the legislation on post-employment restrictions, in order to deal effectively with conflicting activities and to prevent improper moves to the private sector after the termination of functions of persons exercising top executive functions.*
43. GRECO recalls that this recommendation has not been implemented, as no action has been taken by the Polish authorities.
44. The Polish authorities refer to the information described in paragraph 64 of the Evaluation Report, which mentions a one-year cooling-off period for officials seeking employment or engaging in duties for a company for which they had previously issued decisions in individual matters.
45. In the absence of any tangible progress to broaden the scope of post-employment restrictions, GRECO concludes that recommendation viii remains not implemented.

Recommendation ix

46. *GRECO recommended that (i) the asset declaration system currently in place for different categories of persons exercising top executive functions be streamlined notably with a central register and accompanying guidance, and that the information is made easily and publicly accessible and that (ii) consideration be given to widening the scope of asset*

⁸ <https://www.sejm.gov.pl/Sejm10.nsf/druk.xsp?nr=155>

declarations to also include information on spouses and dependent family members (it being understood that such information would not necessarily need to be made public)

47. GRECO recalls that this recommendation has been partly implemented. Regarding the first part of the recommendation, GRECO has previously taken note of the authorities' intention to reform the asset declaration system. However, no further relevant information has been provided regarding the publication of declarations for all PTEFs. Additionally, accompanying guidance on completing asset declarations has been lacking. Regarding the second part of the recommendation, no information has been provided on expanding the scope of asset declarations to include information on spouses and dependent family members.
48. The Polish authorities now report that, regarding the first part of the recommendation, work on reforming the system of asset declarations remains incomplete, and no new regulations have been enacted to date. Regarding the second part of the recommendation, efforts have been renewed to expand the categories of individuals required to submit asset declarations (see also paragraph 39 above). This includes incorporating the separate property of spouses of individuals subject to these declaratory obligations.
49. GRECO takes note of the information provided. Regarding the first part of the recommendation, no further progress has been made on ensuring the publication of asset declarations for all PTEFs, which remains not implemented. As for the second part, GRECO welcomes the draft legislation currently under parliamentary consideration, which could include spouses' separate property in declaratory obligations. GRECO considers this part of the recommendation to have been complied with.
50. GRECO concludes that recommendation ix remains partly implemented.

Recommendation x

51. *GRECO recommended establishing an independent review mechanism for the declarations of financial interests of persons entrusted with top executive functions, provided with adequate legal, technical and other means to perform its tasks in an effective and accountable manner*
52. GRECO recalls that this recommendation has not been implemented. Despite GRECO's misgivings about the asset review system, the authorities have not provided any new relevant information and have instead reiterated their previous position on the level of independence ensured by the Central Anti-Corruption Bureau (CAB) and the Supreme Chamber of Control.
53. The Polish authorities now report that structural changes are planned within the agencies responsible for anti-corruption activities. Work is ongoing on a draft law to abolish the Central Anti-Corruption Bureau (CAB) and strengthen the coordination of anti-corruption efforts. The reforms seek to enhance stronger anti-corruption safeguards and reassign the responsibility of the CAB to other specialised institutions.

Under the proposed changes: (i) the Internal Security Agency, the National Revenue Administration (NRA), and the Police will take over the anti-corruption responsibilities currently assigned to the CAB; (ii) the review of asset declarations will be entrusted to the NRA; and (iii) as part of broader anti-corruption measures, certain public administration bodies will be developing and implementing internal regulations related to asset declarations.

54. GRECO takes note of the planned structural changes, particularly the proposal to entrust the review of declarations of financial interests to the National Revenue Administration (NRA). GRECO expects that the NRA will establish an “effective, credible, accountable” and independent review mechanism, as outlined in paragraph 78 of the Evaluation Report. Pending the full implementation and operation of such a mechanism, GRECO considers that this recommendation has not been implemented.
55. GRECO concludes that recommendation x remains not implemented.

Recommendation xi

56. *GRECO recommended that a robust mechanism of supervision and sanction be put in place for the effective implementation of the future rules of conduct and other standards for the prevention of corruption.*
57. GRECO recalls that this recommendation has not been implemented, as the authorities have not established an effective non-criminal enforcement mechanism to ensure compliance with integrity and ethics rules.
58. The Polish authorities report that, as part of their workplan, they intend to develop a supervisory tool to monitor the implementation of the rules on integrity and ethics rules and to promote adherence to these standards among PTEFs.
59. Pending the establishment of an effective mechanism of supervision and sanction regarding the rules of conduct and integrity for PTEFs, GRECO concludes that recommendation xi remains not implemented.

Recommendation xii

60. *GRECO recommended that in respect of persons exercising top executive functions, an in-depth reform of the system of immunities be carried out with a view to facilitating the prosecution of corruption-related offences by excluding these from the scope of immunities and by ensuring that the procedure for the lifting of the immunity is transparent and based on objective and fair criteria used effectively in practice*
61. GRECO recalls that this recommendation has not been implemented. GRECO has underlined that the purpose of this recommendation has been to carry out an in-depth reform of the system of immunity enjoyed by PTEFs appointed from among the ranks of parliamentarians, specifically to exclude corruption-related offences from the scope of immunity and to ensure that the procedure for lifting immunity is transparent

and guided by objective and fair criteria (see also paragraphs 84-88 of the Evaluation Report).

62. The Polish authorities reiterate that there is no separate immunity system for individuals holding high-ranking state positions. PTEFs who serve as parliamentarians are entitled to material and formal immunity, as provided for by law. The authorities state that it is not possible to exclude corruption offences from the scope of immunity protections without amending the Constitution of the Republic of Poland. Furthermore, they argue that altering the scope of immunities for PTEFs who also serve as parliamentarians would result in an imbalance in the rights of parliamentarians. In their view, Parliament decides on lifting immunity based on detailed evidence, ensuring independence and discretion in determining who should be prosecuted and brought before a court.
63. GRECO takes note of the information provided by the authorities. However, the situation remains unchanged, as no in-depth reform has been carried out to facilitate the prosecution of corruption-related offences by excluding these from the scope of immunities and by ensuring that the procedure for lifting immunity is transparent, objective, fair and effectively applied in practice.
64. GRECO concludes that recommendation xii remains not implemented.

Recommendation xiii

65. *GRECO recommended ensuring that proceedings before the State Tribunal do not hamper the prosecution of corruption-related offences before the ordinary courts.*
66. GRECO recalls that this recommendation has not been implemented. It has noted that the duality of existing procedural avenues (i.e. proceedings before the State Tribunal and the common courts) continues to adversely affect the effectiveness of the criminal justice response in cases involving the prosecution of PTEFs' for corruption offences. A clear demarcation between both jurisdictions remains necessary.
67. The Polish authorities state that responsibility before the State Tribunal serves as a form of individual accountability for individuals holding the highest state offices for culpable actions or omissions that may result in violations of the Constitution or laws, leading to harm or the risk of harm to public interest. They further clarify that: (i) constitutional responsibility constitutes an additional form of accountability that penalises socially harmful and unlawful behaviours, which do not always constitute criminal liability; (ii) constitutional and criminal responsibility are distinct legal regimes, though they may overlap in certain cases; (iii) the intent behind constitutional violation framework is to expand the basis and scope of accountability rather than to restrict criminal liability. Accepting the argument that criminal liability cannot be pursued because a person is subject to responsibility for a constitutional violation could, in theory, allow the perpetrator to evade criminal prosecution by seeking to initiate proceedings for constitutional violations.
68. GRECO takes note of the information provided. While it acknowledges that PTEF's constitutional responsibility for "constitutional torts" is determined by the State

Tribunal, this recommendation calls for ensuring that the proceedings before the State Tribunal do not obstruct the prosecution of corruption-related offences before ordinary courts, particularly in cases where both sets of proceedings may occur concurrently. This recommendation was prompted by concerns raised in the Evaluation Report which highlighted: (i) that prosecutors and parliamentary representatives recognised the need for clear criteria to determine whether proceedings should be conducted before the State Tribunal or the ordinary courts when investigating a PTEF for criminal offences; (ii) that there is an increased risk of political interference in politically sensitive cases when proceedings are conducted before the State Tribunal; and (iii) that the State Tribunal has been ineffective, with procedural inefficiencies hindering its ability to function properly. Since no measures have been taken to address these concerns, GRECO considers that this recommendation remains not complied with.

69. GRECO concludes that recommendation xiii remains not implemented.

Regarding law enforcement agencies

Recommendation xiv

70. *GRECO recommended that the Police and Border Guard undertake comprehensive risk assessments of corruption-prone areas and activities, beyond what is revealed by the mere criminal cases actually processed, and that the data are used for the pro-active design of integrity and anti-corruption policies.*
71. GRECO recalls that this recommendation has been partly implemented. In the case of the Police, the development and implementation of a programme for strengthening integrity and combatting corruption in the Police have led to the full implementation of the recommendation. In contrast, while the Border Guard has introduced a variety of measures, they have not resulted in a comprehensive risk assessment of corruption-prone areas and activities, nor led to the adoption of an overall integrity and anti-corruption policy or programme.
72. The Polish authorities now report that on 3 October 2023 the Commander of the Internal Affairs Bureau of the Border Guard issued a decision to establish a team tasked with developing an anti-corruption policy for all Border Guard organisational units. As part of the ongoing anti-corruption efforts, an internal reporting procedure for submitting reports within the Border Guard has been developed as well as an external reporting procedure within the Border Guard Internal Affairs Office (BGIAO). A draft anti-corruption policy has been developed and is currently undergoing internal consultations within the BGIAO. Once finalised, it will be submitted to the heads of Border Guard organisational units and Border Guard organisational units for approval. Meanwhile, the Police have continued to distribute a risk identification sheet to their organisational units and departments to analyse strategic and operational risks, and they plan to conduct a diagnosis of the external environment and specific operational areas.
73. GRECO welcomes the ongoing progress made by the Police in identifying risks and implementing their anti-corruption policy through the continued distribution of risk

identification sheets and planned diagnosis of external and operational risks. It also acknowledges progress made by the Border Guard, particularly the establishment of a dedicated team to develop an anti-corruption policy, the creation of internal and external reporting procedures, and the ongoing consultations on a draft anti-corruption policy. However, as long as the Border Guard's anti-corruption policy is not finalised and approved, this recommendation remains only partially complied with.

74. GRECO concludes that recommendation xiv remains partly implemented.

Recommendation xv

75. *GRECO recommended that the rules of conduct for the Police and Border Guard be updated to better address gifts and other benefits, ad hoc conflicts of interest and relations with third parties, and be accompanied by appropriate comments and examples, as well as confidential counselling.*
76. GRECO recalls that this recommendation has been partly implemented. While ethics advisers have been appointed in Police and Border Guard organisational units, the updated Standards of Conduct for Police officers and the revised Principles of Professional Ethics for Border Guard officers have not yet been adopted and accompanied by appropriate guidance and practical examples.
77. The Polish authorities now report that, on 1 December 2023, the rules on professional ethics for Border Guard officers came into force (the Rules). These Rules consist of 21 principles, some of which require an officer “to avoid corruption in all its forms and combat all its manifestations”, “to not use his/her profession to obtain any undue material or personal benefit for oneself or others”, “to prevent private matters from interfering with the performance of official duties, avoiding suspicion or bias or personal interest”, “to refrain from any work or activities outside the service that interfere with official duties or undermine trust in the Border Guard”, “to maintain confidentiality of information that could harm the interests of the service” and “to manage entrusted property responsibly and not use it for non-official purposes”. Upon joining the Border Guard, officers are required to familiarise themselves with the Rules and sign a statement acknowledging their obligations.
78. Additionally, on 31 July 2024 the Border Guard Commander-in-Chief issued decision no. 173, introducing a gift policy applicable to both officers and employees. This policy establishes clear rules on the acceptance of gifts in connection with official duties. Following this decision, all Border Guard's organisational units were instructed to develop and implement corresponding regulations. However, the gift policy has not been submitted to GRECO for review.
79. Furthermore, on 2 July 2024 the Chief Commander of Police issued decision no. 226 on the rules governing the acceptance and giving of gifts in the course of official duties and in interactions with external entities at the Police Headquarters, introducing a gift policy and gift register. To ensure the consistent and uniform application of this policy across the organisation, the Chief of Police has instructed the heads of police organisational

units to develop and implement identical measures. Furthermore, the Audit Office of the Police Headquarters has developed a document titled "A Set of Recommendations for the Conduct of Police Officers and Police Employees Conducive to Compliance with the Principles of Professional Ethics". This document outlines standards of conduct, categorised into the following key areas: identifying conflicts of interest, maintaining confidentiality of information, ensuring professional transparency, impartiality and objectivity, rational management of public funds and appropriate use of public property, respecting professional boundaries in workplace relations. Each of these areas is accompanied by real-life examples, illustrating situations or behaviours that violate ethical standards. No copies of these documents have been made available to GRECO for review.

80. The Higher School of Border Guard in Koszalin has developed a training guide, titled *Guide on Selected Issues of Professional Ethics*, which will be made available to Border Guard officers. This resource provides explanations on concepts and key topics such as the role of professional ethics in service, ethical risks, managerial ethics, and responses to unethical behaviour. Designed for self-study, the guide aims to strengthen officers' ethical awareness and promote integrity within the force.
81. GRECO notes the entry into force of the Rules on professional ethics for Border Guard officers and the adoption of a gift policy applicable to both officers and employees. However, it observes that the Rules address integrity matters only in a general manner. While GRECO acknowledges the adoption of a document by the Police, which includes concrete examples illustrating ethical standards, and the development of a training guide for the Border Guard, it has not received these documents for review. Nor has it been provided with copies of the gift policies adopted by the Border Guard and the Police. Furthermore, despite the appointments of ethics advisers, no information has been provided regarding the availability of confidential counselling. Pending the resolution of these issues, GRECO considers that the recommendation remains partially complied with.
82. GRECO concludes that recommendation xv remains partly implemented.

Recommendation xvi

83. *GRECO recommended establishing a career-based system for the appointment, promotion and dismissal of all senior managers in the Police and Border Guard, based on objective criteria, proper vetting and a formal, competitive and transparent process, it being understood that the function of chief commanders could be limited to a fixed term.*
84. GRECO recalls that this recommendation has not been implemented. While the authorities have adopted certain legislative acts, GRECO has not yet reviewed them to assess whether they meet the requirements of the recommendation.
85. The Polish authorities have provided that amendments to the Act on the Police, which establish the Programme for the Modernisation of the Police, Border Guard, State Fire

Service, and State Protection Service (2022-2025), established a new system governing the appointment, promotion, and assignment of police officers. Under this new system, appointment and promotion to an official position is contingent on an officer's education background, attainment of specific professional qualification and length of service. Also, the conditions for promotion to a higher official position have been specified, introducing the following professional qualification categories: basic, non-commissioned officer, aspirant and officer. Additionally, two regulations specifying the requirements for Police and Border Guard officers⁹ have been adopted. Each regulation includes an annex, which consists of a table containing a comprehensive list of positions within the Police and Border Guard and laying down the requirements related to education, professional qualification and seniority of service for appointment and promotion.

86. GRECO acknowledges that the amended legal framework introduces objective criteria—such as educational background, professional qualifications, and length of service—for the appointment and promotion of Police and Border Guard officers. These changes represent a step forward in ensuring merit-based career progression. For this reason alone, GRECO considers this recommendation to be partially implemented. However, several key issues continue to hinder full implementation: the authorities have not yet demonstrated that appointments and promotions are conducted through a formal, competitive and transparent process, rather than being left to managerial discretion; there is no confirmation that appointments and promotions are subject to a proper vetting procedure; the criteria and procedures for dismissals remain unclear, as the authorities have not provided information on how dismissals are based on objective standards and carried out transparently. Given that these outstanding issues are yet to be resolved, GRECO considers that this recommendation has been partially implemented.
87. GRECO concludes that recommendation xvi has been partly implemented.

Recommendation xviii

88. *GRECO recommended developing a streamlined system for authorising secondary activities (remunerated or not) in the Police and Border Guard, which would involve effective follow-up after a permission was granted.*
89. GRECO recalls that this recommendation has not been implemented. While draft legislative amendments have been prepared to address this recommendation, they remain under internal review by the Police and the Border Guard.
90. The Polish authorities now report that, in order to align current legislation with this recommendation, draft amendments to the Act on the Police of 6 April 1990 and to the Act on the Border Guard of 12 October 1990, have been submitted to the Department

⁹ Minister for Internal Affairs and Administration's Regulation of 16 December 2022 on the educational professional and seniority requirements of Police officers in police chief positions and other official positions and Minister for Internal Affairs and Administration's Regulation of 11 April 2022 on the requirements to be met by a Border Guard officer in a specific position.

of Public Order within the Ministry of Internal Affairs and Administration, along with an impact assessment. The proposed amendments aim to clarify and streamline authorisation procedures, specifically by defining that the authority responsible for granting permission is the superior in charge of personnel matters, specifying the required content of a police officer's request to engage in secondary activities, outlining actions a superior may take before deciding on a request, and expanding the conditions under which permission may be granted. The Ministry of Interior and Administration is responsible for initiating the formal legislative procedure within the Government's legislative process.

91. GRECO takes note of the draft amendments to the Act on the Police and the Act on the Border Guard, acknowledging them as steps in the right direction toward clarifying and streamlining authorisation procedures for secondary activities. However, GRECO has not yet reviewed these draft amendments. Since the draft amendments are still undergoing internal approval within the Ministry of Internal Affairs, their eventual progression to the formal legislative stage remains uncertain. Further concrete progress is required, particularly the submission of the draft amendments for formal legislative consideration within the Government's legislative process. Until these steps are taken, GRECO considers this recommendation to remain not implemented.
92. GRECO concludes that recommendation xviii remains not implemented.

Recommendation xix

93. *GRECO recommended that a robust and effective system for the verification of declarations of assets and interests be introduced.*
94. GRECO recalls that this recommendation has not been implemented, as no concrete measures have been taken to introduce a robust and effective verification system for assets and interests' declarations.
95. The Polish authorities now report that, as part of the broader anti-corruption reforms, legislative proposals have been introduced to abolish the Central Anti-Corruption Bureau (CAB), strengthen the coordination of anti-corruption actions and entrust the National Revenue Administration (NRA) with the responsibility for reviewing asset declarations.
96. GRECO takes note of these developments and refers to its previous conclusions in paragraph 54. As the new verification mechanism is not yet operational, and its effectiveness has not been demonstrated, GRECO considers that this recommendation remains not implemented.
97. GRECO concludes that recommendation xix remains not implemented.

Recommendation xxi

98. *GRECO recommended that a clear process for the disclosure of crimes, misconducts and disciplinary violations within the Police and Border Guard be established, with appropriate protection measures against retaliation.*
99. GRECO recalls that this recommendation has not been implemented, as a draft law on the protection of whistleblowers was still under discussion in the Polish Parliament.
100. The Polish authorities now report that the Law on the protection of whistleblowers, transposing the EU Directive 2019/137 of 23 October 2019, has entered into force. The Law provides that a whistleblower may report or publicly disclose breaches of law, including corruption (Article 2), and expressly applies to the Police and the Border Guard (Article 4). Key provisions of the Law include prohibition of retaliation against, and protection measures for, whistleblowers (Chapter 2); right to compensation or reparation in cases of retaliatory measures; and mandatory internal reporting procedures for legal entities employing at least 50 people (Chapter 3, Article 24). The Police and the Border Guard confirm that internal procedures for reporting violations have been developed but have not yet been submitted to GRECO for review. Additionally, the Border Guard has also introduced registers of internal and external reports. Whistleblowers may file an internal report, which must be recorded in a confidential register and may be submitted anonymously, make an external report directly to the Ombudsman or a relevant public authority, without first filing an internal report, or disclose information publicly, provided the conditions in Article 51 are met.
101. GRECO welcomes the entry into force of the Law on protection of whistleblowers, which introduces several safeguards to protect whistleblowers. Both the Police and the Border Guards are required to establish internal reporting procedures. However, these procedures have not yet been submitted for GRECO's review, nor has their implementation been evaluated. GRECO expects these procedures to establish a clear and effective framework for reporting crimes, misconduct and disciplinary violations, ensuring proper registration of whistleblower reports with strict confidentiality measures, prompt and thorough investigation into reported violations, and comprehensive protective measures. Given that the internal procedures are not fully operational and deemed effective, GRECO considers this recommendation to be only partially complied with.
102. GRECO concludes that recommendation xxi has been partly implemented.

III. CONCLUSIONS

103. **In view of the foregoing, GRECO concludes that Poland has implemented satisfactorily or dealt with in a satisfactory manner three of the twenty-one recommendations contained in the Fifth Round Evaluation Report.** Eight recommendations have been partly implemented and ten recommendations have not been implemented. More specifically, recommendation iv, xvii and xx have been implemented satisfactorily or dealt with in a satisfactory manner, recommendations ii, v, vi, ix, xiv, xv, xvi and xxi have been partly implemented and recommendations i, iii, vii, viii, x-xiii, xviii and xix have not been implemented.

104. Progress has been made in several areas concerning persons with top executive functions. The development of guidelines on rules of conduct for PTEFs and the introduction of a gift policy marks a step forward in consolidating integrity rules and principles for PTEFs. Similarly, public consultation and impact assessment rules have been reinforced, though their effectiveness depends on consistent enforcement. The authorities have demonstrated oversight of access-to-information requirements, and GRECO trusts that their implementation will remain under regular review. Efforts are underway to develop cross-ministerial guidelines on PTEFs' engagements with lobbyists and third parties, though annual public disclosures of meetings with lobbyists must explicitly indicate such interactions. Additionally, draft legislation to include spouses' separate property in declaratory obligations is under parliamentary scrutiny. However, further demonstrable progress is required to implement the outstanding recommendations addressed to PTEFs. Plans for a general integrity plan for PTEFs remain at an early stage and require tangible results. Post-employment restrictions and ancillary activity regulations remain unaddressed, leaving gaps in preventing conflicts of interest. Planned training programs for PTEFs have yet to be implemented, and no confidential counselling function has been introduced. Asset declarations for PTEFs remain unpublished, while planned structural changes for reviewing the declarations are yet to be enacted and enforced. GRECO urges the new Government to ensure that these plans and reforms translate into meaningful, concrete progress, addressing the underlying concerns described in the Evaluation Report and fully implementing the outstanding recommendations.
105. With respect to law enforcement agencies (the Police and Border Guard), the Border Guard has developed an anti-corruption policy, which remains under consultation and has not yet been finalised and adopted. The Border Guard has adopted professional ethics rules and a gift policy, though integrity matters have been addressed in a general manner. Confidential counselling is not available to Police and Border Guard officers. The introduction of objective criteria for appointment and promotion of Police and Border Guard officers is a step forward, but the lack of transparency, competitive selection processes, and proper vetting procedures remains a concern, along with unclear dismissal procedures. Draft legislative amendments aimed at clarifying the exercise of secondary activities are still under internal review. The entry into force of the Law on the Protection of Whistleblowers is welcomed, introducing safeguards against retaliation and requiring internal reporting procedures for both the Police and Border Guard. However, these procedures have not yet been reviewed or evaluated, and their effectiveness remains to be seen.
106. In view of the above, GRECO concludes that Poland is not in sufficient compliance with the recommendations contained in the Fifth Evaluation Round report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of Poland to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations i-iii, v-xvi, xviii, xix and xxi) by 31 March 2026.

107. In addition, in accordance with Rule 32 revised, paragraph 2, sub-paragraph (ii.c) of the Rules of Procedure, GRECO invites the Secretary General of the Council of Europe to send a letter – with a copy to the Head of delegation of Poland – to the Minister of Foreign Affairs of Poland, drawing attention to non-compliance with the relevant recommendations and the need to take determined action with a view to achieving tangible progress as soon as possible.
108. Finally, GRECO invites the authorities of Poland to authorise, as soon as possible, the publication of the report, to translate it into the national language and to make the translation public.