

EXTERNAL AUDIT AGREEMENT IN POLISH CIVIL LAW

This doctoral dissertation concerns the construction and legal nature of external audit agreements in terms of the civil law. The choice of the subject resulted from the lack of a legal discussion of the aforementioned type of agreements in the existing works on the study of issues related to audit in the field of economy. This paper consists of six chapters and each of them ends with a summary of the discussed thematic scope. The first chapter introduces the term 'audit', its definitions and types, and describes its origin and development throughout ages until contemporary times. In the second chapter I attempted to give a general definition of audit agreements and presented the types of reports, their structure and legal nature, as well as the most important standards and norms which an auditor is required to follow. Moreover, I listed the rights and obligations of the parties, mutual liability, and the possibility of contractual substitution. In the third chapter, I confronted audit agreement with the principle of freedom of contract and the limitations resulting from it. I also analysed over a dozen of the selected acts in terms of statutory restrictions on the use of external audit, and identified regulations that would violate the validity of the contractual relationship in the audit agreement. The fourth chapter is devoted to the issue of named contracts and it comprises a comparison of the types of contracts that, in my opinion, are the most structurally similar, i.e. mandate contracts and contracts for specific work. This chapter includes the origins of these contracts, their subject and nature, as well as the rights, the obligations and the liability of the parties to the contractual relationship. In the fifth chapter, I discussed the issues related to unnamed contracts and I compared the structure of contracts that are the most similar to the audit contract in the form of outsourcing, i.e. consulting and due diligence contracts. Similarly as in the case of named contracts that I described in chapter four, I presented the origin of each definition as well as the subject and types of each contract. I also discussed the legal nature of each contract together with their parties and their rights, obligations and their mutual liability. In the sixth and final chapter I tried to indicate the place of the audit contract in the regime of unnamed and mixed contracts. For this purpose, I presented the most important elements of unnamed contracts, as well as the theories on mixed contracts with reference to audit contracts. The conclusion of this chapter indicates the regime and legal nature of the audit contract and a summary of the research that I carried out in this doctoral dissertation as well as the most important conclusions I came to.