

# **THE STATUTE OF THE EXTERNAL PUBLIC AUDITORS OF THE ROMANIAN COURT OF ACCOUNTS**

## **Chapter I. General provisions**

### **Art. 1.**

a) This statute of the external public auditors has been drawn up and approved in keeping with art. 122 letter k) of Law nr. 94/1992 on the organization and operation of the Court of Accounts, with the subsequent modifications and completions;

b) The statute of the external public auditors shall regulate the work relations between the Romanian Court of Accounts and the external public auditors who carry out their activity within the control/audit departments of the Court of Accounts and of the Audit Authority, as an operationally independent body in relation to the Court of Accounts;

c) In keeping with the prerogatives of the Constitution, with the European Union and INTOSAI norms, the Romanian Court of Accounts is the supreme audit institution conducting its activity autonomously, in compliance with the Constitution and with its organization and operation law;

d) The role as a supreme audit institution is ensured by the activity carried out by the members of the Court of Accounts, as well as by the staff having control/audit assignments and competences within the specialized departments set up in keeping with the law;

e) The phrase *external public auditor* shall define a person employed with the Court of Accounts who carries out specific control/audit activities in the public sector and shall refer to the specific position as external public auditor, as well as to the positions as director, deputy director, head of unit and head of office of the Court of Accounts control/audit departments. The financial control staff working with the Court of Accounts has acquired the capacity as external public auditor, in accordance with the law.

The external public auditor position may be filled by graduates of economic, legal or other higher education systems required for the conduct of the activities of the Court of Accounts.

**Art. 2.** To the effect of this statute, the terms and phrases below shall have the following meaning:

a) *external public auditor* - the person employed with the Court of Accounts who conducts specific external audit activities in the public sector;

b) *audit standards* – the set of concepts, principles, guidelines, procedures and methods based on which the external public auditor establishes the overall examination stages and procedures which will allow attaining the set objective;

c) *external public audit* - the audit activity conducted by the Court of Accounts which mainly consists in financial audit and performance audit;

d) *control* – the activity consisting in the examination of the law observance, in point of establishment, management and use of public funds;

e) *auditee* – the public authority, the autonomous administrative authority, the national company/enterprise, the commercial company where the state, or an administrative and territorial unit, holds, individually or jointly, the entirety or more than a half of the social equity;

d) *The International Organization of Supreme Audit Institutions* – INTOSAI – comprises supreme audit institutions of member states of the United Nations Organization. It issues audit standards, methods and provides training in public audit.

**Art. 3.** The external public auditor position shall be a public interest one and has a special status due to the assignments and competences, responsibilities, complexity, risks, incompatibilities and interdictions that arise in the enforcement of the law and of the regulations of the Court of Accounts, drawn up in accordance with the law.

**Art. 4.**

(1) The external public auditor shall fulfill a career position, which shall be performed in keeping with the principles of legality, impartiality, objectivity, hierarchical subordination and political neutrality.

(2) In the exercise of their position, external public auditors shall be independent and shall not be subject to any limitation or pressure, being entitled to their professional opinion.

**Art. 5.**

(1) When conducting their profession, external public auditors shall comply with the Constitution, with the law on the organization and operation of the Court of Accounts, with the Code of ethics and professional conduct approved by the plenum of the Court of Accounts, with this statute, as well as with other internal regulations and provisions.

(2) External public auditors shall carry out their assignments and competences according to the provisions set out by the Regulations on the organization and operation of the Court of Accounts and their job descriptions, provisions set out for the external public auditor position and for the positions as director, deputy director, head of unit and head of office.

(3) The professional relations between external public auditors and controlled/audited entities shall be based on honesty, integrity, correctness, confidentiality and independence from the controlled/audited entity.

**Art. 6.** In the conduct of their profession, external public auditors shall enjoy stability and protection under the terms of the law and of this statute.

## **Chapter II. Incompatibilities and interdictions**

### **Art. 7.**

(1) The persons who have been sentenced on a definitive basis for dilapidation, forgery, use of forgery, bankruptcy fraud or other offences shall not be eligible for the position as external public auditors of the Court of Accounts.

(2) External public auditors shall not:

a) be members of political parties or of organizations assimilated to political parties, nor shall they carry out public activities of a political nature;

b) carry out any other public or private function, except for didactic positions within the educational system. Such positions shall only be conducted in compliance with the incompatibilities and conflicts of interests rules provided by the law;

c) conduct commercial activities, either directly or through intermediaries;

d) participate in the administration or management of other legal entities;

e) be experts or arbitrators appointed by parties in an arbitration procedure;

f) allow the use of their position for commercial advertisement, publicity or propaganda purposes of any kind, nor shall they use their position to obtain money, goods or other undue benefits, for themselves or for other parties;

g) get involved in any activity or situation that would be detrimental to the image and prestige of the Court of Accounts or to the dignity of their position;

h) publicly and groundlessly make accusations, complaints, slanders or any similar acts against colleagues, hierarchical superiors or subordinates.

### **Art. 8.**

(1) External public auditors shall not publicly express their opinion on concluded or ongoing control/audit actions.

(2) External public auditors shall not provide written or oral consultancy in matters which are under the competence of the Court of Accounts.

**Art. 9.** External public auditors shall not have direct subordination working relations with other external public auditors who are their spouses or who are their first or second rank relatives. If an external public auditor is in such a situation, he/she shall immediately inform the management of the Court of Accounts accordingly, so that the required measures be taken.

### **Chapter III. The career as external public auditor**

#### **Section one**

#### **Development of the career as external public auditor**

**Art. 10.** The external public auditor career shall entail the overall legal situations and the effects generated, arising as of the date the work relations begin and until cessation of such, under the terms of the law.

**Art. 11.** The principles grounding the organization and development of the career as external public auditor are as follows:

a) *competence*, according to which the persons who wish to fill the position as a external public auditor shall have and confirm the knowledge and skills required to conduct the respective position;

b) *competition*, according to which the confirmation of the knowledge and skills required to conduct the external public auditor position shall be made following a competitive examination, examination or interview, according to case;

c) *equality of chances*, according to which any person who meets the requirements set out by the law may have access to a career as an external public auditor

d) *professionalism*, according to which, in the conduct of their position, external public auditors shall acquire and maintain, on a permanent basis, the professional knowledge and skills which will allow for the assimilation of the latest good practices, legislation and techniques in their field, as well as the knowledge of control/audit methods specific to the Court of Accounts, in order to enhance the effectiveness and quality of the work their;

e) *motivation*, according to which the Court of Accounts shall identify and enforce, in keeping with law, instruments to motivate external public auditors morally and materially and shall support initiatives on individual professional development, in view of their career development;

f) *transparency*, according to which the Court of Accounts shall provide all interested parties information on the access to the external public auditor career and its evolution.

**Art. 12.** The management of the external public auditor career shall be ensured by:

a) the plenum of the Court of Accounts, through the conduct of its competences provided by law, which impact on the career as an external public auditor;

b) the heads of departments, within the central and territorial control/audit structures, in compliance with the principles of equality of chances and motivation;

c) external public auditors, by constant enforcement of the competence and professionalism principles, in view of individual professional development.

**Art. 13.**

(1) The means to access the career and to fill the position as external public auditor shall be set out on a yearly basis by the *Human Resources Strategy*, which is part of the *Court of Accounts Development Strategy*.

(2) The organization of competitive examinations or examinations to fill the external public auditor vacancies shall be made based on the approval of the Court of Accounts plenum, following proposals by the specialized departments.

**Art. 14.** The external public auditor career develops according to categories of positions, professional classes and ranks, as per the annex, in compliance with the requirements of articles 17 and 18 of this statute.

**Art. 15.**

(1) In order to follow up the professional career, upon employment with the Court of Accounts, a *professional file* of the external auditor shall be drawn up and appended to the human resources file. The professional file shall include:

a) the document certifying the appointment to the respective position and the graduation certification document;

b) the annual activity assessment documents, promotions according to professional positions, classes or ranks, as well sanctions enforced, in chronological order and without discontinuities;

c) the documents certifying professional training, throughout the career development;

d) documents certifying the award of distinctions, medals, etc.;

e) other relevant documents certifying the activity performed.

(2) External public auditors may consult their human resources file and, upon request, copies of the existing documents may be provided, if said documents do not contain classified information, according to the law.

**Section two**

**Recruitment, assessment and promotion of external public auditors**

**Art. 16.**

(1) External public auditor positions shall be organized as follows:

a) *senior auditor* - external public auditor positions class I, ranks 1, 2 and 3;

b) *principal auditor I* - external public auditor positions class II, ranks 1, 2 and 3;

c) *principal auditor II* - external public auditor positions class III, ranks 1,2 and 3;

d) *assistant auditor* - assistant external public auditor, ranks 1,2 and 3;

(2) Each external public auditor shall belong to one of the groups (categories) above, according to the position he/she holds;

(3) External public auditors holding managerial positions shall belong to one of the above mentioned categories corresponding to the execution position they are entitled to according to seniority in the specialty.

**Art. 17.** The person cumulatively meeting the following conditions may fill a vacant public auditor position:

- a) has a Romanian citizenship and is a resident of Romania;
- b) has good Romanian writing and speaking skills;
- c) has full ability as required for the appointment to that position;
- d) is in good health and medically suited for the considered position, as certified based on a specialized medical examination;
- e) has not been convicted for offences and enjoys a sound moral and professional reputation;
- f) has graduated the academic studies provided by the law and by this statute for the considered position;
- g) has the specialty seniority provided by law for the respective position, professional class and rank.

**Art. 18.**

(1) Recruitment of staff for the external public auditor career shall be made by competitive examination or by examination, according to the *Human Resources Strategy*, as approved by the plenum of the Court of Accounts.

(2) The external public auditor career shall be based on the external public auditor position corresponding to the seniority in the specialty and on other requirements provided by the law, and shall develop by covering the positions according to the categories, classes and professional ranks provided in the annex.

(3) *Seniority in the specialty* shall mean seniority in economic or similar positions, as well as in specialties other than economic ones, grounded by university studies.

(4) *Seniority with the Court of Accounts* shall mean the seniority acquired in the position as external public auditor, where the seniority acquired in similar institutions of the European Union member states or with the European Court of Accounts is acknowledged.

(5) Besides the requirements provided above to fill the position as an external public auditor, other specific ones may be established by plenum decision, without limiting the citizens' rights and liberties and free of any direct or indirect discrimination.

**Art. 19.**

(1) The competitive examinations shall be organized on the date and at the location established by the plenum of the Court of Accounts, according to the number of vacancies.

The organization of the competitive examinations shall fall under the competences of the General Secretary's Office.

(2) If the president of the Court of Accounts finds that the legal conditions regarding the organization and development of the competitive examination are not met, he/she shall rule the postponement or suspension of the organization of such.

(3) The organization and development of the competitive examination shall be based on the principles of open competition, publicity, transparency, professional merit and competence, as well as on the principle of equality of chances for all persons who meet the requirements provided by law.

(4) Notification of competitive examinations shall be made at the head office of the institution, on the Court of Accounts website, as well as in a widely circulated daily, at least 30 days prior to the date of the competitive examination. On an exceptional basis, the 30 day period can be reduced, based on the decision of the plenum of the Court of Accounts.

(5) If a single candidate is enlisted for the competitive examination to fill a vacancy, the position may be filled following an examination.

(6) The results of the competitive examination or of the examination shall be communicated at the head office of the institution, as well as on the latter's website.

(7) Candidates who are not satisfied with the results of the written test, as well as with the final results may submit claims within 24 hours as of their publication.

(8) Claims shall be settled within 24 hours as of submittal.

(9) The decision of the commission for claims settlement shall be irrevocable.

#### **Art. 20.**

(1) Appointment to the position as external public auditor for which a competitive examination or examination has been organized shall be made by written order of the president of the Court of Accounts.

(2) Following competitive examinations or examinations, according to case, which are organized according to the provisions of this statute for the positions as director, deputy director, head of unit and head of office, the accepted candidates shall be appointed by a decision of the plenum of the Court of Accounts.

(3) The order or decision of the plenum for the appointment to a position shall contain the legal grounds for the appointment, the name of the person, the position; the date it comes into force, as well as the department.

(4) An individual employment contract for a definite or indefinite period shall be concluded upon employment with the control/audit departments of the Court of Accounts.

(5) Upon employment with the Court of Accounts on the position as external public auditor, on an execution or management position, each person shall be handed out a job description and requested to acknowledge under signature the provisions of this statute, those of the Code of ethics and professional conduct, of the Regulation on the organization and operation of the Court of Accounts and of other internal regulations and arrangements.

**Art. 21.** The individual professional performance within the framework of external public auditors general activity shall be overseen on a permanent basis and assessed on a yearly basis.

**Art. 22.**

(1) The methodology to assess individual professional performance shall be based on the following general principles:

a) *objective correlation* between the activity of external public auditors and the requirements of the position;

b) *objective assessment* of individual professional performance, by comparing the extent to which the set objectives have been attained to the actual results;

c) *ensuring a motivational system*, by identifying and enforcing instruments to morally and materially motivate external public auditors, meant to stimulate the concern to further individual professional performance. Motivating instruments shall include granting financial rights in keeping with the salary legislation, as well as providing facilities, advantages of other nature or the explicit acknowledgment of merits such as: priority to higher forms of training in Romania and abroad, nominalization as national expert within the European Court of Accounts, on request of the respective person etc.;

d) *identification of the training needs of external public auditors* in order to improve the results of the activities carried out, for the purpose of attaining the set objectives.

(2) The criteria established to assess professional performance according to regulations shall be provided in a document which ensures the uniform and transparent enforcement of the assessment system by all assessors.

**Art. 23.**

(1) Assessment of the performance of external public auditors working with the central departments shall be made by the line management (director and/or head of unit) and shall be certified for correctness purposes by the counselor of accounts who coordinates the department.

(2) Assessment of the performance of external public auditors working with the territorial chambers of accounts shall be made by the deputy director, on proposal by the head of unit, if such is the case, and shall be certified for correctness purposes by the director of the chamber of accounts.

(3) Assessment of the performance of heads of offices, heads of units and deputy directors working with chambers of accounts shall be made by the director of the chamber and shall be certified for correctness purposes by Department VI - in charge with administrative-territorial units budgets examination coordination.

(4) Assessment of the directors of chambers of accounts shall be made by Department VI - in charge with administrative-territorial units budgets examination coordination, whereas the assessment of directors working with the head offices shall be made by the counselor of accounts coordinating the relevant department.

(5) Examination of the assessment performance at territorial level in proportion to the results obtained shall be made by Department VI - in charge with administrative-territorial units budgets examination coordination.

(6) External public auditors may dispute the assessment results, according to the approved assessment and dispute methodology.

**Art. 24.** External public auditors may lose their status if they obtain unsatisfactory results three consecutive years, upon the yearly assessment of individual professional performance.

**Art. 25.**

(1) Promotion is the acknowledgment of external public auditors professional performance and shall be a component part of the career.

(2) External public auditors shall promote successively, according to professional ranks, upon achieving the minimum seniority provided by the law and based on the results obtained following annual assessments.

(3) Promotion from a position pertaining to a category, respectively that as *assistant auditor, principal auditor II or principal auditor I to the position of the immediately subsequent category, respectively principal auditor II, principal auditor I or senior auditor* shall be made by means of an interview and based on the cumulative fulfillment of the following conditions:

a) they shall have the minimum seniority in the specialty as provided in the annex for the position they are to be promoted to;

b) they shall have obtained at least the qualification "well" at the assessment made the previous two years;

c) they shall enjoy a sound moral and professional reputation;

d) they shall not have received a disciplinary sanction the previous two years;

e) they shall meet all the other requirements provided by the law, this statute and the Code of ethics and professional conduct.

(4) Following promotion of external public auditors, their line manager shall hand them, against signature, the job description containing the new competences and responsibilities.

**Art. 26.**

(1) Promotion of external public auditors to a managerial position shall be:

a) final, when the managerial position has been filled following competitive examination or examination, under the conditions of this statute;

b) temporary, when the managerial position has been filled for a definite period of time.

(2) The temporary exercise of a managerial position within the specialized structures shall be made by temporarily promoting external public auditors who meet the specific requirements to fill the respective managerial position.

(3) Upon expiry of the temporary managerial position performance period, the person discharged from this position shall resume the previously held position or shall fill another external public auditor position, corresponding to the seniority at the respective moment.

(4) The provisions of the previous paragraph adequately apply to external public auditors who hold the managerial positions provided under paragraph 1 letter a) and discharged for reasons not imputable to them. In this instance, the person discharged retains the rights acquired in the external public auditor career.

### **Section three** **Continuous professional training**

#### **Art. 27.**

(1) The Court of Accounts shall ensure a systematic and planned continuous professional development process for external public auditors, which shall include enhancement and updating of knowledge, competences development and modeling of the skills required to effectively perform the control/audit assignments and competences.

(2) The following shall be considered in the continuous professional training process:

- a) establishing the staff training forms, according to competence levels and to identified training needs;
- b) ensuring non-discriminatory access to training forms;
- c) establishing a unitary and transparent system for the assessment of the professional training process.

(3) The continuous professional training of external public auditors shall be a guarantee of their professional competence.

(4) The continuous professional training system shall consider the dynamics of the legislative process, including that of the European Union, as well as of other internal regulations of the Court of Accounts and shall materialize in a professional training program approved by the plenum of the Court of Accounts.

(5) Following approval by the plenum of the Court of Accounts, the professional training program shall be notified to external public auditors.

#### **Art. 28.** Professional training shall be materialized in:

- a) participation to courses organized by the Court of Accounts, and provided by trainers or providers of training services specific to the control and audit activities, be it Romanian or foreign;
- b) internships for professional modeling to fit the position requirements;
- c) practical work internships and specialization in Romania and abroad;
- d) individual professional training;
- e) other professional training forms.

**Art. 29.**

(1) External public auditors shall benefit from the due salary for the period they attend professional training programs, if such training has been programmed and organized at the initiative of the Court of Accounts.

(2) The necessary amounts for professional training programs expenses meant for external public auditors shall be provided under the annual budget of the Court of Accounts.

**Art. 30.**

(1) External public auditors who have attended a specialization or training program for longer than 60 days while receiving the salary shall undertake to work with the Court of Accounts for a minimum of three years.

(2) In case the external public auditors do not observe this commitment, they shall bear the expenses incurred in proportion to the time left until the term is met.

(3) The provisions of paragraph (2) do not apply to external public auditors who have been discharged for reasons not imputable to them.

**Chapter IV. Rights and obligations of external public auditors**

**Section one**

**Rights of external public auditors**

**Art. 31.**

(1) The rights of external public auditors shall be set out considering the position and role of the Court of Accounts in a state of law, the responsibility, complexity and risks of the position, as well as the interdictions and incompatibilities provided by the law.

(2) In the conduct of their competences, external public auditors shall be free to express their professional judgment in an independent and responsible manner, in compliance with the procedures approved by the plenum of the Court of Accounts regarding control/audit and follow up of findings.

**Art. 32.**

(1) External public auditors shall be entitled to employment on a position corresponding to their training, specialty, professional competence, experience and skills, in correlation with the *Human Resources Strategy* of the Court of Accounts

(2) External public auditors shall be entitled to promotion to a professional rank corresponding to their training, experience and professional results laid out in the annual assessments.

(3) External public auditors enjoy stability, equality of chances and treatment upon appointment and promotion to a position, as well as upon accessing various forms of professional training.

**Art. 33.** In grounded cases, external public auditors shall be entitled to assistance in their control/audit activity by persons specialized in law or in other fields, according to case, when issues pertaining to domains other than the economic one arise.

**Art. 34.**

(1) External public auditors shall enjoy correct treatment at work and respect of their dignity.

(2) The activity of external public auditors shall be conducted in working conditions that will protect their health and physical integrity.

**Art. 35.** External public auditors shall be entitled to be informed on the decisions made in the enforcement of this statute and which directly concern them.

**Art. 36.**

(1) External public auditors shall be entitled to organize in a professional association, in order to promote and enhance external public audit, to perfect their professional training, to increase the prestige of their profession and to ensure the cooperation with similar bodies in Romania and abroad.

(2) To achieve the objective set out under paragraph (1), the representatives of the professional association may contribute to the development of the activities of the Court of Accounts related to staff recruitment, assessment of professional activity and professional training, as well as to the protection of external public auditors' interests, under the terms provided by the law and by this statute.

(3) The professional association mentioned under paragraph (1) shall be set up as a legal person of public law, autonomous, apolitical and non profit, representing the organization form of external public auditors, based on professional criteria.

**Art. 37.** In the conduct of their assignments and competences, external public auditors benefit from the protection of the law. Upon the motivated request by external public auditors, the Court of Accounts may request competent authorities to ensure their protection against threats, violence and insults.

**Art. 38.** External public auditors may participate in the drawing up of publications, may publish articles and specialized studies, literary or scientific works.

**Art. 39.** For the activities carried out, external public auditors shall be entitled to a monthly salary, as well as to other rights provided by the law.

**Art. 40.** External public auditors shall be entitled, every calendar year, to a paid leave, under the conditions of the Regulation on work and other leaves, approved by the plenum of the Court of Accounts.

**Art. 41.** External public auditors shall be entitled to sick leaves and other types of leave, under the conditions provided by the Regulation on work leaves approved by the plenum of the Court of Accounts.

**Art. 42.** For special merits in their activity, external public auditors who have been awarded the “exceptional” qualification the previous three years may be financially and/or morally compensated in the modalities set out by the plenum of the Court of Accounts.

## **Section two** **Obligations of external public auditors**

### **Art. 43.**

(1) External public auditors shall conduct their assignments and competences with professionalism, impartiality and in conformity with the law and shall abstain from any fact or act which might be detrimental to the controlled/audited natural or legal persons or to the Court of Accounts.

(2) When carrying out their assignments and competences, external public auditors shall prove objectivity, professionalism and integrity.

**Art. 44.** In the performance of their assignments and competences and through their professional conduct, external public auditors shall not prejudice in any way the prestige of their position and of the Court of Accounts.

### **Art. 45.**

(1) External public auditors shall fulfill the assignments and competences incumbent to their position.

(2) External public auditors shall comply with the orders received from their line managers and shall settle the matters assigned by the latter within the set deadline.

(3) In case of impossibility to conduct their position, external public auditors shall immediately notify the line managers.

**Art. 46.**

(1) In the conduct of their assignments and competences, external public auditors shall not request, nor accept, directly or indirectly, for themselves or for other parties, gifts or other benefits.

(2) External public auditors shall not directly receive claims the settlement of which is a competence of the Court of Accounts and shall not intervene to settle such claims, except for those who have been assigned such competences.

(3) Upon appointment to a position, as well as upon cessation of work relations, external public auditors shall submit a wealth and assets declaration and a declaration of interests, according to case, which shall be updated according to the law.

**Art. 47.** External public auditors shall fully comply with the provisions of the Code of ethics and professional conduct and with its provisions on incompatibilities and interdictions.

**Art. 48.** External public auditors shall attend all forms of professional training they have been appointed to participate in.

**Art. 49.** External public auditors shall maintain the professional secrecy and confidentiality of the information acquired in the conduct of their assignments and competences, except for the instances where a legal or professional obligation to disclose information exists.

## **CHAPTER V. Modification, suspension and termination of work relations**

### **Section I**

#### **Modification of work relations**

**Art. 50.**

(1) External public auditors shall be subject to mobility within the same professional category, by modification of the work relations. Mobility is meant to increase the effectiveness of the Court of Accounts activities and/or in the interest of external public auditors, to develop their professional career.

(2) Rulings on external public auditors mobility shall be made by the Court of Accounts plenum, which shall issue decisions in this respect.

(3) External public auditors mobility shall cover the overall activities and decisions that trigger modifications of external public auditors work relations, as of entering this category and until termination of work relations, under the terms of the law.

(4) The modification of external public auditors work relations shall be implemented by:

- a) promotion, under the terms provided by articles 25 and 26 of this statute;
- b) delegation;
- c) detachment;
- d) transfer within the departments of the Court of Accounts.

**Art. 51.**

(1) *Delegation* shall be ordered in the interest of the Court of Accounts, for a period of maximum 60 days a year.

(2) External public auditors may refuse delegation if they find themselves in one of the following situations:

- a) pregnancy;
- b) single parenting of an underage child;
- c) a medically certified health condition counter-indicating delegation;
- d) sole provider of the family;
- e) serious familial reasons.

(3) Delegation for a period which exceeds 60 days a year shall only be ordered based on the external public auditor written agreement. The extension shall be ordered for a period of maximum 60 days a year.

(4) During the delegation period, external public auditors shall maintain their position and salary and shall be entitled to financial compensation of the expenses incurred as a result of having been delegated, according to the law.

**Art. 52.**

(1) *Detachment* can be ordered within the structures of the Court of Accounts, as well as in the interest of other institutions, for a period which may not exceed one year. Detachment can be exceptionally extended, upon agreement of both parties, every six months.

(2) Detachment shall only be ordered if the professional training of external public auditors matches the competences and responsibilities of the position to which they are to be detached to.

(3) External public auditors may refuse the detachment if they are in one of the situations below:

- a) pregnancy;
- b) single parenting of an underage child;
- c) a medically certified health condition counter-indicating detachment;
- d) sole provider of the family;
- e) serious familial reasons.

**Art. 53.**

(1) During detachment, external public auditors shall benefit from all the rights provided by the law for the position they are detached to.

(2) At the end of the detachment, external public auditors shall resume the previously held positions.

**Art. 54.** External public auditors who travel for professional purposes to a city other than the one where they carry out their work or abroad, on temporary missions,

benefit from the rights provided by the law for the budgetary staff, throughout the duration of their travels.

**Art. 55.** *Transfer* within the departments of the Court of Accounts may be permanent or temporary and may occur in one of the situations below:

a) when the plenum of the Court of Accounts orders the transfer to a position within the same category, class and professional rank, with the same salary;

b) upon grounded request by external public auditors, upon approval by the president of the Court of Accounts, to a position within the same category, class and professional rank;

c) in case changes occur in the organizational structure, within the limit of positions available at the level of the new structure;

d) to a managerial position, for a definite period.

## **Section two**

### **Suspension of work relations**

#### **Art. 56.**

(1) Work relations shall be suspended by law when external public auditors are in one of the following situations:

a) appointment or election, for a definite period, to another position within the public authorities or institutions, including to the position as member of the Court of Accounts; the period during which this position is conducted shall be considered seniority in a specialization with the Court of Accounts;

b) appointment by the president of the Court of Accounts to carry out activities within international bodies or institutions, for the respective period;

c) prosecution in a criminal trial;

d) other cases, specifically provided by the law.

(2) Five days prior to the date of the ground for suspension cessation by law, external public auditors shall inform the president of the Court of Accounts accordingly, in writing.

(3) Within five days as of communication of the ground for suspension cessation, the Court of Accounts shall ensure the necessary conditions to resume activity.

#### **Art. 57.**

(1) Work relations shall be suspended on initiative of external public auditors, in the following situations:

a) maternal leave to raise a child of up to two years of age, or in the instance of a child with disabilities, until the child is three years old, according to the law;

b) leave to attend a sick child of up to seven years of age, or in the instance of a child with disabilities, for intercurrent conditions, until the child is 18 years of age;

c) conduct of activities within international bodies or institutions, in situations other than those provided by article 56 paragraph (1) letter b);

d) medical treatment abroad, if they are not on medical leave for temporary work incapacity, as well as where they accompany their spouse or a first rank relative, according to the law;

e) unpaid study leave or leave for other personal interests, upon agreement of the institution.

(2) The request for the suspension of work relations shall be grounded and written and shall be submitted at least 15 days prior to the date for which the suspension is requested.

**Art. 58.** During the work relations suspension, the Court of Accounts shall reserve the respective position. Filling the vacancy resulting from the work relations suspension shall be done for a definite period.

### **Section three**

#### **Termination of work relations**

**Art. 59.** Termination of external public auditors work relations shall occur under the following terms:

a) by resignation;

b) by release from office for non-imputable reasons;

c) by dismissal;

d) by retirement;

e) by agreement of the parties, laid out in writing;

f) by law.

**Art. 60.** External public auditors may resign from their position, in which case they shall submit their resignation to the president of the Court of Accounts. The resignation needs not be motivated and shall be effective in 15 days as of registration for execution positions and 30 days for management positions.

#### **Art. 61.**

(1) The president of the Court of Accounts orders the *release from office* by an order which shall be communicated to external public auditors within five working days as of issuance, for reasons which are not imputable to them, in the case of staff cut following activity reorganization, cancellation of the respective position, if the cancellation is not related to them.

(2) In the instance provided under paragraph (1), the president of the Court of Accounts shall give external public auditors being released from office a 30 days notification.

**Art. 62.** The termination of the employment contract of external public auditors for reasons imputable to them shall be ruled based on an order issued by the president of the Court of Accounts and shall be communicated to them within five working days as of issuance date, in the following cases:

- a) if upon the annual assessment of the individual professional performance external public auditors obtain unsatisfactory results three consecutive years;
- b) termination of the employment contract on disciplinary grounds, as a disciplinary sanction provided by the Code of ethics and professional conduct.

**Art. 63.** Work relations cease *by law* in the following instances:

- a) if it is found that the administrative appointment deed is absolutely null, as of the date the nullity was ascertained, by final court decision;
- b) when external public auditors have been sentenced based on a final court decision for an offence;
- c) upon the date of the demise.

**Art. 64.** Work relations may terminate upon notification date of external public auditors retirement order.

**Art. 65.** Upon termination of work relations, external public auditors shall submit the documents and goods entrusted to them for the purpose of carrying out their assignments and competences.

**Art. 66.** If work relations terminate for reasons which external public auditors find ungrounded, they may request the administrative court to annul the administrative deed ascertaining or ordering the termination of work relations, within 30 days as of notification.

**Art. 67.**

(1) External public auditors within the specialized departments of the Court of Accounts shall be entitled to social insurance, according to the law.

(2) The employees who have held the position as financial controller or external public auditor for at least 14 years within the Court of Accounts benefit, upon retirement, from work pensions, under the terms provided by law for parliamentary civil servants.

## **CHAPTER VI. Disciplinary liability of external public auditors**

### **Art. 68.**

(1) External public auditors shall be disciplinarily liable for breaching their assignments and competences and for the acts which are detrimental to the prestige of the Court of Accounts.

(2) The following are acts of misbehavior:

- a) systematically being late or repeatedly being careless in submitting work in a quality and timely manner;
- b) absences without leave from work;
- c) carrying out assignments and competences outside the legal framework or failure to carry them out;
- d) failing to observe professional secrecy and confidentiality of the information acquired in the conduct of their assignments and competences and disclosing such secrets to persons other than those entitled by law or using them in an unlawful manner;
- e) acts which are detrimental to the prestige and authority of the institution or to professional honor/integrity;
- f) intervening or insisting that certain issues be settled outside the legal framework;
- g) ungroundedly refusing to carry out the assignments and competences;
- h) carrying out the assigned work in a superficial manner;
- i) breaching the order and discipline at work;
- j) breaching the principles grounding the exercise of the external public auditor assignments and competences;
- k) publicly stating political opinions or convictions, as well as participating in public activities or acts of a political nature;
- l) breaching other obligations of the profession set this statute.

**Art. 69.** The following are disciplinary sanctions which can be enforced for one of the above mentioned breaches depending on their severity:

- a) written warning;
- b) suspension of the individual employment contract for a period of ten days at most;
- c) demotion and granting the salary corresponding to the position the person has been demoted to, for a period of 60 days at most;
- d) a 5 - 10 % cut of the monthly salary, for a period of one to three months;
- e) termination of the individual employment contract for disciplinary grounds.

**Art. 70.** The disciplinary liability, the conditions and procedures to enforce disciplinary sanctions are provided by the *Code of ethics and professional conduct* approved by the plenum of the Court of Accounts.

## **Chapter VII. Final provisions**

**Art. 71.** External public auditors are accountable for contraventions, civil and criminal infringements, according to the law.

**Art. 72.** This statute is adequately completed with the provisions of the Labor Code, as well as with any other enforceable legal provisions.

**ANNEX**

**THE STRUCTURE OF THE SPECIALIZED STAFF  
(external public auditors)  
OF THE COURT OF ACCOUNTS**

**A. EXECUTION POSITIONS**

No.	Title of the position	Studies	Class/Rank
<b>I. SENIOR AUDITOR</b>			
1.	<i>External public auditor with a minimum 12 - 14 years seniority in the specialty</i>	S*	I/1
		S	I/2
		S	I/3
<b>II. PRINCIPAL AUDITOR I</b>			
2.	<i>External public auditor with a minimum 9 - 11 years seniority in the specialty</i>	S	II/1
		S	II/2
		S	II/3
<b>III. PRINCIPAL AUDITOR II</b>			
3.	<i>External public auditor with a minimum 7-8 years seniority in the specialty</i>	S	III/1
		S	III/2
		S	III/3

No.	Title of the position	Studies	Class/Rank
<b>IV. ASSISTANT AUDITOR</b>			
1.	<i>Assistant external public auditor with a minimum 5-6 years seniority in the specialty</i>	S	-/1
2.	<i>Assistant external public auditor with a minimum 3-4 years seniority in the specialty</i>	S	-/2
3.	<i>Assistant external public auditor with a minimum up to 2 years seniority in the specialty</i>	S	-/3

## **B. MANAGEMENT POSITIONS**

<b>No.</b>	<b>Title of the position held</b>	<b>Studies</b>	<b>Class/Rank</b>
1.	<i><b>Director:</b> with a minimum 10 years seniority in the specialty</i>	S	-/1
		S	-/2
		S	-/3
2.	<i><b>Deputy director</b> with a minimum 8 years seniority in the specialty</i>	S	-/1
3.	<i><b>Head of unit</b> with a minimum 7 years seniority in the specialty</i>	S	-/1
4.	<i><b>Head of office</b> with a minimum 6 years seniority in the specialty</i>	S	-/1

**Note:**

- A seniority of minimum 5 years as an external public auditor is required in order to fill a management position with the Audit Authority, including with the latter's territorial structures.

.- Upon establishing the seniority in the specialty, half of the seniority in economical positions requiring secondary, post-secondary or short term higher education shall also be considered.

S\* - Higher education