

# **STATUTE OF THE EXTERNAL PUBLIC AUDITOR OF THE COURT OF ACCOUNTS**

## **CHAPTER I General Provisions**

Art. 1 - (1) The status of the external public auditor is developed and approved under Art. 58 (k) of Law no. 94/1992 on the organization and functioning of the Court of Accounts, republished, and covers the career, rights and obligations of the external public auditor as well as employment relationships between it and the Court of Accounts.

(2) For the purpose of the Statute of the external public auditor, hereinafter "the Statute", by the phrase "external public auditor" is meant both the person performing activities specific to the Court of Accounts or also undertakes other duties strictly related to the control function and the persons holding management positions of director, deputy director, head of unit / audit regional office head and office head from the specialized structures of the Court of Accounts and Audit Authority.

(3) According to art. 10, paragraph (5) of Law no. 94/1992, republished, in the position of external public auditor may be incorporated persons with higher education economic, legal and other specialty type, required for development of activities specific to the Court of Accounts.

Art. 2 - The external public auditor fulfills a public interest position, of career, with a special status conferred by the level and complexity of the tasks as well as by the responsibilities, risks, incompatibilities and prohibitions arising from the application of Law no. 94/1992, republished, and by the regulations of the Court of Accounts, elaborated under the Law.

Art. 3 - (1) The external public auditor must comply with the Romanian Constitution provisions, the law on the organization and functioning of the Court of Accounts, the Rules of organization and functioning of the Court of Accounts, the Audit Standards of the Court of Accounts, the Code of Ethics and Professional Conduct, the present Statute and the other regulations and internal rules of the Court of Accounts.

(2) The external public auditor is responsible for carrying out specific tasks set out in the Rules of organization and functioning of the Court of Accounts for specialized structures which belongs and which are included in the job description.

Art. 4 – The external public auditors shall enjoy stability and protection under the law and this Statute.

## CHAPTER II Career of the external public auditor

### *Section 1 Career development of external public auditor*

Art. 5 - (1) External public auditor career includes professional steps completed since the signing date of the individual employment contract between the external public auditor and the Court of Accounts until the moment of its termination under the law.

(2) The external public auditor career starts with the hiring in the external public auditor position corresponding to the existing job in the positions statute and can develop over time through completion of the professional grades of the positions set out in article 6 of this Statute.

(3) *Seniority in practicing* one is the seniority in economic, legal and other specialty with higher education, required for classification to the Court of Accounts and Audit Authority. In determining seniority in specialty will be taken into account half of the seniority in the economic positions provided with secondary, post-secondary or short term higher education.

(4) *Seniority in the Court of Accounts* is the seniority acquired in the external public auditor position, which also recognizes the seniority for periods of secondment or representation of the Court of Accounts of Romania to similar institutions in European Union Member States, the European Court of Accounts or international entities with activity similar to Supreme Audit Institutions, as well as that gained in the exercise of positions from the behalf of Court of Accounts, to another public authority from Romania.

(5) The office term of the Court of Accounts members, which come from external public auditors is considered seniority in the specialty of external public auditor position.

Art. 6 - (1) External public auditor career develops on management and executive positions and, within them, on the grades laid down by law.

(2) The management positions are:

- a) Director;
- b) Deputy Director;
- c) Head of unit / Audit regional office head;
- d) Office head.

(3) Executive functions are:

- a) Senior external public auditor;
- b) Principal external public auditor;
- c) External public auditor.

(4) Each external public auditor is allocated to one of the above positions and, within them, the levels set by law. Holding an executive position requires specialized seniority as follows:

- a) senior external public auditor - 12 years of minimum seniority in the specialty;
- b) principal external public auditor - 8 years of minimum seniority in the specialty;
- c) external public auditor - 3 years of minimum seniority in the specialty.

Art. 7 - (1) In the management positions can be appointed, by promotion, under the law, external public auditors assigned in one of the executive positions provided in art. 6 paragraph (4).

(2) To fill a management position requires seniority in the specialty as follows:

- a) Director - 10 years of minimum seniority in the specialty;

- b) Deputy Director - 8 years of minimum seniority in the specialty;
- c) Head of unit / Audit regional office head - 7 years of minimum seniority in the specialty;
- d) Office head - 6 years of minimum seniority in the specialty;

Art. 8 - (1) To pursue professional career, at the employment in the Court of Accounts, a professional file is compiled to the external public auditor, included in the personnel file and comprising:

- a) documents of appointment in the position;
- b) document certifying the studies;
- c) annual sheets of individual professional performance evaluation, promotions in positions and grades, as well as the penalties imposed, chronologically and seamlessly classified;
- d) documents evidencing initial and continuous training throughout the career;
- e) documents regarding the conferring of awards, medals and so on;
- f) other relevant documents certifying the work performed.

(2) The external public auditor may consult his personal file and at his request shall be issued copies of existing documents that do not contain classified information, according to the law.

Art. 9. - (1) To pursue the professional career of external public auditors, information on the skills, abilities and their training will be collected in a database that will be computerized, to meet the demands of knowledge of the evolution and development of individual and collective performance.

(2) The information and data collected will be classified into sections that group the kinds of skills, such as:

- a) personal information (name, surname, date and place of birth, address, phone, etc.);
- b) professional experience (post and occupied position, the entity, period, primary activities and responsibilities);
- c) education and professional training (name and type of educational establishment, period, skills acquired, qualification, diploma obtained etc.);
- d) personal skills and competences:
  - i. technical skills such as computer use and operating programs;
  - ii. language skills, foreign languages and level of knowledge;
  - iii. social skills and competences such as: team spirit, willingness to work beyond the agreed work program, willingness to travel outside the place of residence and so on.
  - iv. publishing activity, for example: publishing books, articles, monographs, reviews and so on;
- e) member in organizations / professional and scientific bodies: CAFR, CECCAR, ANEVAR, Academies and so on;
- f) received awards and titles;
- g) other additional information, such as for example: holding a driving license.

(3) Computer processed data concerning the professional career of external public auditors will be managed by the Directorate for Human Resources and Payroll, and can be accessed by the Court of Accounts' management.

## *Section 2*

### *Recruitment of external public auditors*

Art. 10. - (1) A person can be employed in the specialized structures of the Court of Accounts, depending on a vacant external public auditor position if it cumulatively meets the following conditions:

- a) has Romanian citizenship and residence in Romania;
- b) has good knowledge of written and spoken Romanian language;
- c) has full legal competence;
- d) has a health status proper for the position it candidates, attested by medical certificate;
- e) has not been convicted of a crime and has a good moral and professional reputation;
- f) has graduated studies necessary for filling this position, according to Law no. 94/1992, republished;
- g) has specialized seniority provided for the function and the degree they occupy;
- h) has passed the contest or examinations held for the position of external public auditor.

(2) In addition to the conditions stipulated in paragraph (1), for occupying a external public auditor position, other specific conditions may be established by decision of the Plenum, without being restricted the citizens' rights and freedoms and without any direct or indirect discrimination.

Art. 11. - (1) The recruitment of external public auditors is made by competition or examination, as appropriate.

(2) Organization and conduct of competitions and exams for occupying vacancies of external public auditors is performed by decision of the Plenum, based on proposals of specialty structures heads.

(3) The Plenum approves the list of vacancies of external public auditors as well as the topics, bibliography and organization of competitions in order to fill them.

(4) Within organized competitions for occupying vacant positions of external public auditor once with the submission of competition files, the candidates complete a questionnaire sheet that aims primarily ethical issues related to: statements of interest submitted, received penalties, litigation regarding old job or verifications performed by the National Integrity Agency on candidates, as appropriate, in the last 3 years and so on.

(5) The refusal of completing the questionnaire - sheet results in rejection of the application file of the candidate in the contest for occupying the vacancy of external public auditor.

(6) The sheet-questionnaire is provided in Appendix no. 1 to this Statute and shall be published on the Court of Accounts' external portal when organizing competitions for vacant positions of external public auditor.

Art. 12 - For the Audit Authority, the specific criteria for occupying the positions required for the performance of European Union funds audit and organizing competitions for vacancies are approved by the President of the Audit Authority.

Art. 13. - (1) Competition for vacancies of external public auditor is held in the place and on the date established by the Plenum, depending on the number of vacancies. The General Secretariat must organize the competition of the contest.

- (2) The notice regarding the competition shall be published at the institution's headquarters, on the Court of Accounts' website and by a newspaper of general circulation at least 30 days before the date of the competition.

- (3) If the President of the Court of Accounts finds that the legal conditions are not fulfilled on the organization and conduct of the competition, disposes postponement or suspension of its organization and conduct.
- (4) If at the competition to fill a vacancy of the external public auditor enrolled just one candidate, occupying that position can be made by exam, according to the Plenum decision by which the organization and conduct of the contest was approved.
- (5) Communication of the results of the competition or examination shall be made at the Court of Accounts headquarters and by publication on its website.
- (6) Applicants dissatisfied with the results of the written test may raise objections within 24 hours of their posting.
- (7) The appeals will be resolved within 24 hours of their submission.
- (8) Decision of the appeal settlement committee is final.

Art. 14. - (1) Appointment in the position of external public auditor for which competition or examination was held, where appropriate, is made by order of the President of the Court of Accounts.

(2) The appointment of external public auditors in positions of director, deputy director, head of unit, office head shall be made by decision of the Plenum of the Court of Accounts.

(3) Appointment to management positions at the Audit Authority is made by the decision of the Plenum, with the President of the Audit Authority's opinion.

(4) The order of appointment in the executive or management position of external public auditor for cases provided under par. (1) - (3) is issued by the President of the Court of Accounts and must contain legal grounds for appointment, full name of the person, the title of the position, the date from which begins to exercise the respective position, the remuneration entitlements as well as the structure in which it is going to operate.

(5) After appointment in the position, between external public auditor and the Court of Accounts, an individual employment contract is concluded, usually of indefinite duration, which has attached a job description for which it was employed.

(6) External public auditors may not be in direct subordination relations with husbands, wives or relatives of grade I and II.

Art. 15. - (1) By the individual employment contract a period of 90 calendar days is established for executive positions and 120 calendar days for management positions for verification of skills of the external public auditor.

- (2) During or at the end of the trial period, the individual employment contract may be terminated only by written notification, without notice, at the initiative of either party, without the need for its motivation. If the initiative belongs to the Court of Accounts, an assessment report is prepared, by which proposes the termination of the individual employment contract on which written notice is grounded on.
- (3) In the individual employment contract is mandatorily stated that, in addition to the probationary period provided in paragraph (1) also the fact that during or at the end of the trial period, the individual employment contract may be terminated only by written notification, without notice, at the initiative of either party, without the need for justification.
- (4) The assessment report shall be issued by:
  - a) The counsellor of accounts for external public auditors with management positions and those with executive positions within the unit coordinated;
  - b) Head of unit VI "Coordination of administrative-territorial unit's budgets verification" for directors, deputy directors and heads of unit in the chambers of accounts, as appropriate;

c) The Director of the Chamber of Accounts for external public auditors within the chambers of accounts with the opinion of the Head of unit VI "Coordination of administrative-territorial unit's budgets verification".

(5) The assessment report must be duly motivated, presenting the proofs it relies on.

(6) The assessment report containing a proposal for termination of the individual employment contract of the external public auditor during or at the end of the probationary period is subject to approval of the President of the Court of Accounts, for executive positions or to Plenum for managerial positions.

(7) If at the end of the trial the notification has not been submitted, the external public auditor for the management or executive position remains employee of the Court of Accounts and the individual employment contract is still valid, tacitly.

(8) During the probationary period, the external public auditor occupying a leadership or executive position beneficiaries of all the rights and has all the obligations provided by the labor legislation, internal regulations and individual employment contract.

### *Section 3*

#### *Assessment of external public auditors*

Art. 16. – Individual professional performance obtained in external public auditor's work is evaluated annually, according to the Methodological Norms for individual performance assessment of the Court of Accounts' external public auditors.

Art. 17 - The professional activity of external public auditors is determined annually as a result of assessment of the individual professional performances by awarding ratings "very good", "good", "satisfactory" and "unsatisfactory".

Art. 18 - The result of the assessment may be challenged by the external public auditor dissatisfied, according to the methodology of evaluation of individual professional performances of specialty staff.

Art. 19 – In the case of Audit Authority, the assessment of external public auditors shall be performed in accordance with the Methodology to assess individual professional performances within the Audit Authority.

Art. 20 - If the external public auditor shall receive 2 years in a row the "unsatisfactory" rating at the annual assessment of professional activity, also motivated by completing the assessment procedures, its employment contract will be terminated.

### *Section 4*

#### *Promoting external public auditors*

Art. 21 - Promotion is the advancement in degrees and positions following the recognition of the external public auditor's professional performance and of fulfilling the conditions of expertise seniority.

Art. 22. - (1) External public auditors successively advance in grades and functions established by law and under the conditions provided by law.

(2) Chronological and hierarchical promotion of external public auditors in professional positions and degrees is made under the provisions of Regulation regarding establishing of the procedure for employment and promotion in professional positions and degrees of the external public auditors of the Court of Accounts and Audit Authority.

(3) After promotion of the external public auditor, the immediate hierarchical superior hands him under signature, the job description containing new tasks and responsibilities.

Art. 23. - (1) Temporary performance of a management position is achieved by temporarily promoting an external public auditor fulfilling the specific conditions for holding this position until filling the vacancy, by competition or examination.

(2) Temporary performance of a management position the holder of which is suspended under the law, is achieved by temporary promotion during the suspension of the holder of an external public auditor fulfilling the specific conditions for occupying such position.

(3) The temporary appointment in the management positions according to par. (1) and (2) is approved by the Plenum at the Head of unit's proposal for the management positions within the coordinated department or by the Head of unit VI "Coordination of administrative-territorial units budgets verification" for the management positions of the chambers of accounts.

(4) During the temporary appointment into a management position of the external public auditor, the Court of Accounts is obliged to keep his previously held position, as a competition or exam, as appropriate, being forbidden, for indefinite filling thereof.

(5) After the expiration of temporary filing of the management position, the external public auditor returns to his previously held position.

#### *Section 5*

#### *"Initial and continuous professional training"*

Art. 24. - (1) Professional training consists of continuous professional training and initial professional training.

(2) The Court of Accounts has organized a system of continuous professional training of external public auditors, to ensure consolidation of practitioner professional status in public external audit of national public funds and grants received from the European Union budget.

(3) Continuous training consists of:

- a) Staff training according to the training needs identified;
- b) Non - discriminatory access to professional training;
- c) Updating knowledge and professional training improvement;
- d) Acquiring of advanced knowledge, modern methods and procedures required to perform work duties.

(4) The continuing professional training of external public auditors is achieved through a multiannual program of continuous professional training which is detailed on annual programs approved by the Plenum so that every external public auditor to receive at least 40 hours of professional training annually.

(5) Continuing professional training is achieved by:

- a) participation in seminars organized by the Court of Accounts, held by their own trainers or by external suppliers of professional training services;
- b) internships and specialization in the country and abroad;
- c) individual study;
- d) debates in each specialty structure;
- e) participation in conferences and meetings organized by professional organizations;
- f) training for IT specialists assimilated to external public auditors;

g) other forms.

Art. 25 - Initial professional training of newly hired external public auditors is achieved through courses lasting at least 30 days to allow newly hired external public auditors to familiarize with professional knowledge and interpersonal skills necessary for carrying out their tasks to perform activities specific to the Court of Accounts.

Art. 26. - (1) Own trainers are external public auditors that ensure continuous professional training of external public auditors. Trainer activity is additional to the basic activity carried out by external public auditor.

(2) Specialty structures in which operate own trainers shall correlate their Annual activity program with the annual training program.

(3) By the activity program, a period of time adequate for preparing and effective holding of seminars by the trainers in order to prevent overlapping with the core business.

(4) The management of specialty structures together with trainers will establish and allocate an appropriate period of time for developing training materials.

(5) The services provided by the own trainer will be one additional criterion for evaluating individual professional performances of the external public auditor. The rating regarding the training service assessment will be determined by the Department I "Methodology, professional training, audit and control activity assessment, scheduling, reporting, synthesis and IT".

(6) Own trainers and external public auditors benefit of the salary entitlements due according to the law during the period of participation to professional training seminars.

Art. 27. - (1) The Court of Accounts annually includes in its own budget the necessary sums for the professional training of external public auditors.

(2) If the external public auditors participate in training seminars or traineeship organized at the initiative of the Court of Accounts, all expenses related to participation are borne by it.

Art. 28. - (1) External public auditors who benefited from a course or professional traineeship with a duration longer than 60 days the cost of which costs were borne by the Court of Accounts may not have the initiative of termination of the individual employment contract for a period of 3 years from graduation date.

(2) Conditions and duties of external public auditors resulting from their participation in the course or professional traineeship shall be determined by an addendum to the individual employment contract, concluded before conducting the professional training.

(3) Failure to observe by the external public auditor of the disposition provided to paragraph (1) determines its obligation to incur all the training costs in proportion to the period not worked from the period established according to addendum to the individual employment contract.

(4) The obligation stipulated under paragraph (3) also rests on the external public auditors who were dismissed during the period specified in the amendment, for disciplinary reasons, or whose individual employment contract ceased following the preventive detention for more than 60 days, by conviction through a final judgment for an offence related to their work, and if the criminal court has forbidden to practice the profession temporarily or permanently.

(5) If the external public auditor is the one who takes the initiative of participation in training, in terms of art. 31 (j) in an area specific to the Court of Accounts, with activity shutdown, the Plenum will consider the request and will decide on the application filed within 15 working days of receiving the request. However, Plenum will decide on the conditions that will allow the external public auditor the participation in the form of

professional training, including whether he will bear in whole or in part, the cost occasioned by this.

Art. 29. - (1) external public auditor is entitled to receive, upon request, unpaid leave during the training period that attends of its own initiative.

(2) The application for unpaid leave for training must be made at least one month prior to its performance, and must specify the commencement date of professional traineeship, its scope and duration, as well as the name of its training institution.

(3) The Plenum may reject the request only if the external public auditor's absence from his job would be detrimental to the institution's activity.

## CHAPTER III

### The rights, obligations, and prohibitions of the external public auditor

#### Section 1

#### *Rights of the external public auditor*

Art. 30 - Rights of external public auditors shall be determined taking into account the place and role of the Court of Accounts in the rule of law, of responsibility, complexity of duties and risks of position, of prohibitions and incompatibilities provided for by legislation in force, by this Statute and the Code of Ethics of external public auditors.

Art. 31 - External public auditors have the following rights:

- a) to be protected according to law in the exercise of their duties. On a reasoned request of the external public auditors, the Court of Accounts may request the competent authorities to ensure their protection against threats, violence and insults occurring during the control / audit missions;
- b) to be engaged in the position corresponding to experience, personal skills and professional competence;
- c) to be promoted to grades and positions established by law, under the conditions of the law;
- d) to benefit from the principle of equal opportunities in the professional promotion and career development, without being subject to any form of discrimination based on criteria of sex, ethnicity, race, origin, religion, disability, age etc .;
- e) to benefit from the stability within the Court of Accounts, under the conditions of the law;
- f) if they have the whistleblower capacity in the public interest to be protected under the law.  
The main issues concerning the whistleblower capacity of external public auditors can be found in Annex no. 4 to Code of Ethics and Professional Conduct of the staff of the Court of Accounts;
- g) to receive ethics advice, referring for this purpose to hierarchical superiors or to the Ethics Committee;
- h) to receive fair treatment in the workplace, respecting his dignity;
- i) to participate in seminars and continuous and initial professional training courses;
- j) to receive a leave for professional training, paid by the Court of Accounts, up to 10 working days or up to 80 hours, in case it has not ensured on its expense the participation in the professional training under the terms of the law;
- k) to be supported on hierarchical line in clarification and solving of any disputes arising from labor relations;
- l) Court of Accounts shall defend their reputation for the issues concerning professional activity by exercising the right of reply if through newspaper articles or radio and TV shows, defamatory statements have been made against them;
- m) appropriate working conditions shall be provided to them in order to protect their health and physical integrity, shall be provided to them, as well as workspaces, related logistics and facilities;
- n) the right for their privacy shall be provided to them;
  - o) to be able to acquire, in terms established in art. 60 paragraph (1) of the Code of Ethics and Professional Conduct of the Court of Accounts staff, an asset being in the private property of the state and in the Court of Accounts' patrimony, subject to the sale.

Art. 32 - External public auditors have the right to be informed regarding the decisions taken under the implementation of this Statute and which concern them directly.

Art. 33. - (1) External public auditors have the right to set up a professional association for the promotion and development of public external audit of improving professional training, increasing the prestige of the profession and ensuring the cooperation with other specialized bodies in the country and from abroad.

(2) In achieving the purpose stated in paragraph (1), representatives of the professional association can contribute to the Court of Accounts' activities related to staff recruitment, evaluation of the professional performance, professional training, and in defending interests of public external auditors, as provided by law and by this Statute.

(3) Professional association referred to in paragraph (1) shall be constituted under the law on the establishment and operation of associations and foundations.

Art. 34 - External public auditors can publish articles, specialty studies, literary and scientific works in specialty publications.

Art. 35. - The external public auditors shall be entitled in each calendar year to paid vacation and other leaves under the Regulation of rest leaves and other leaves approved by the Plenum of the Court of Accounts.

Art. 36. - (1) Where the external public auditors are invited / summoned to appear before the prosecuting authorities in relation to the control / audit activity, they are obliged to come to the place and date indicated.

(2) The Court of Accounts, by the Legal Department will send prosecuting authorities in terms of their support, at the request of the department / chamber of accounts in which respective external public auditors operate.

## *Section 2*

### *Obligations of the external public auditor*

Art. 37 - External public auditors are obliged to fulfill their job duties professionally in accordance with the laws and regulations specific to the profession.

Art. 38. - (1) External public auditors have the following obligations of professional nature:

- a) to fulfill professional duties under the powers and responsibilities assigned by the job description;
- b) to comply with the orders received from superiors and to solve in the deadline established the works assigned by them;
- c) to observe the compilation, storage and flow of documents which constitute state or professional secret as well as their confidentiality, according to the law;
- d) to observe and fulfill all other professional obligations as provided in the Rules of organization and functioning of the Court of Accounts and as well as in the other internal regulations;

(2) In addition to the obligations stipulated in paragraph (1), external public auditors, also have, mainly, the following ethical obligations:

- a) to promote relations based on responsibility, loyalty, mutual respect, collaboration and professional support within the Court of Accounts;
- b) to always act so as not to affect the image and prestige of the Court of Accounts;
- c) to notify the Court of Accounts in the situation in which are in direct hierarchical subordination relationship with husbands, wives or relatives of first or second degree, in order to take the necessary measures.

Art. 39 – At the appointment and termination of work employment, external public auditors are required to submit the statement of assets and statement of interests, as appropriate, which are updated according to the law.

Art. 40 - External public auditors are obliged to follow the forms of continuous professional training in which they were appointed.

Art. 41. - (1) If in the exercise of their functions, external public auditors become aware of information constituting state, professional, commercial or individual secrets, they are obliged to observe their nature and make them known only to the entitled authorities, in accordance with the legal provisions.

(2) The nature of the information provided in paragraph (1) is mandatory after termination of the work relationships between the external public auditor and the Court of Accounts, under the terms and conditions established by legislation in force.

Art. 42. - (1) External public auditors representing the Court of Accounts in international organizations, conferences, seminars and other international activities have the obligation to promote a favorable image of the Court of Accounts.

(2) In these relations, external public auditors are required to refrain from manifestations which denigrate Romania or Romanian authorities and institutions or to express personal views on some international disputes.

(3) On trips abroad, external public auditors are required to have a conduct in accordance with the protocol rules and respect the laws of the host country.

### *Section 3*

#### *Prohibitions of the external public auditor*

Art. 43. - (1) The prohibition is legal provision prohibiting the committing of certain facts or actions.

(2) External public auditors have the following prohibitions:

- a) to be part of a political party or organizations assimilated thereto;
- b) to disseminate written or oral, false, defamatory, libelous and unfounded information, within the institution or in the public, regarding the Court of Accounts and its activities, events which have the effect of prejudicing the image and prestige of the institution;
- c) to formulate publicly, without reason, accusations, complaints, slander and others alike to the leaders, colleagues or subordinates;
- d) to publicly express their opinion on verification actions performed and / or ongoing;
- e) to offer advice to the audited entity in order to contest the Court of Accounts actions or to contribute, along with the audited entities to their elaboration;
- f) to directly receive applications whose settlement is in the Court of Accounts competence or to intervene to resolve these applications, except for those to whom such powers are established;
- g) to allow the use of the functions they perform in commercial advertising, purpose, publicity or propaganda of any kind or acquiring money, goods or other undue advantages for themselves or for other persons;
- h) to use their official position within the actions they perform to the entities subject to verification both before and during or after their completion, to satisfy personal interests, as defined in Art. 11 paragraph (4) of the Code of Ethics and Professional Conduct of the Court of Accounts' staff;

- i) to provide advisory services, including of accounting and / or make available to entities subject to verification of the Court of Accounts, directly or through individuals, authorized persons, or privately owned companies, materials or documentations, by mail or electronic support format for the implementation of legal provisions in order to obtain money, goods or other benefits for themselves or other intermediaries;
- j) to recommend any natural or legal person with the purpose of concluding contracts, including those of legal assistance, consultancy or civilian, with the entities subject to verification to the Court of Accounts both before as well as during or after performing verifications to these entities;
- k) to solicit or accept, directly or indirectly, for themselves or others an advantage material or of any other nature from the audited entities;
- l) to use for personal purpose data and information acquired during the course of verification activities;
- m) to disclose to the verified entity's management the identity of persons and / or content of complaints addressed in writing to the Court of Accounts, in which are presented irregularities or illegal situations that are within the competence of the Court of Accounts;
- n) to oblige other external public auditors to join organizations or associations, whatever their nature or to suggest this, by promising them material or professional benefits;
- o) to exercise trading activities directly or through intermediaries;
- p) to participate in the administration and management of trading or civil companies;
- q) to be experts or arbitrators designated by a party in an arbitration;
- r) to exercise any form of intimidation or harassment against the staff of the Court of Accounts or of the entities subject to verification.

(3) The obligation of keeping the confidentiality of data and information that the external public auditor became aware in exercise of work duty applies even after the termination of the individual employment contract for a period of one year.

Art. 44. - (1) The rights, obligations and prohibitions set out in this Statute shall be supplemented by provisions of Law no. 94/1992, republished, of the code of ethics and professional conduct of staff of the Court of Accounts as well as with the other regulations and internal rules of the Court of Accounts.

(2) In accordance with the provisions of Art 51 of Law no. 94/1992, republished, external public auditors are subject to the incompatibilities laid down in the Code of Ethics and Professional Conduct of the Court of Accounts' staff.

## CHAPTER IV

### The amendment, suspension and termination of the individual employment contract of the external public auditor

#### *Section 1*

#### *Amendment of the individual employment contract of the external public auditor*

Art. 45. - (1) The individual employment contract can be amended only by consent of the parties.

(2) Amendment of the individual employment contract refers to any of the following items:

- a) duration of the contract;
- b) the place of work;
- c) type of work;
- d) working conditions;
- e) wages;
- f) working time and rest time.

Art. 46 - External public auditors are subject to mobility of the same professional category, by changing the labor relations.

Art. 47 - Mobility of the external public auditors of the Court of Accounts can be achieved by modifying the place of their work, namely by:

- a) delegation;
- b) secondment;
- c) move within the central or territorial structures of the Court of Accounts.

Art. 48. - (1) Delegation is a temporary exercise by the external public auditor of the tasks related to job duties outside his workplace, following the judgment of the Plenum.

(2) The delegation can be ordered for a period of maximum 60 calendar days in 12 months and may be extended for successive periods of maximum 60 calendar days, only with the agreement of external public auditor. Refusal of the external public auditor to extend the delegation may not constitute a reason for disciplinary sanction against it.

(3) External public auditor may refuse delegation if is in one of the following situations:

- a) pregnancy;
- b) is solely raising his minor child;
- c) the health status, evidenced by a medical certificate, makes delegation not appropriate;

(4) During the delegation, the external public auditor shall retain its position and salary at its place of work and is entitled to payment of travel expenses and accommodation and an allowance of delegation under the conditions provided by applicable law.

Art. 49. - (1) Secondment is a temporary change of workplace of the external public auditor to another public institution, in order to pursue activities in the interest of the respective institution, following the judgment of the Plenum. Exceptionally, by posting one can change the type of work, but only with the written consent of the external public auditor.

(2) Secondment may be ordered on a period of maximum 1 year or as explicitly specified in a law. Exceptionally, the secondment period may be extended for objective

reasons which require the presence of external public auditor at the institution who ordered the secondment, with the agreement of both parties, every 6 months.

(3) Secondment can be done only if the external public auditor professional training corresponds to the duties and responsibilities of the position on which he is to be seconded.

(4) The external public auditor may refuse the secondment ordered by the Plenary only in exceptional cases and for justified personal reasons.

Art. 50. - (1) External public auditor shall be entitled to travel and accommodation expenses and an allowance of secondment, as provided by law.

(2) Rights due to seconded external public auditor shall be granted by the institution who ordered the secondment.

(3) During the secondment, the external public auditor shall receive more favorable rights, either the rights of the Court of Accounts that ordered the secondment, or the rights of the institution to which he is seconded.

(4) After termination of the secondment, external public auditors return to its former position.

Art. 51 - The external public auditor who moves for work in another town in a country different than the one in which he operates or abroad, on temporary missions, receives, throughout the journey, the rights provided by law for state employees.

Art. 52. - (1) Moving to another external public auditor position in case of central territorial structures of the Court of Accounts may be permanent or temporary. This form of mobility contributes to ensuring the rotation of the specialized staff of the Court of Accounts, in the spirit of INTOSAI standards.

(2) Movement of the external public auditor is done to improve the efficiency of the Court of Accounts and in its interest for career development.

(3) The final movement to another vacant position of external public auditor may occur in the following situations:

a) when is ordered by the Plenum, with the consent of the external public auditor on an equivalent position of external public auditor for which the conditions of studies and seniority in the specialty of positions provided by the job description are fulfilled;

b) upon a reasoned request of the external public auditor, with the approval of the Plenum on a vacant position equivalent or of a lower level, for which are fulfilled the conditions of studies and seniority in the positions specialty provided in the job description;

(4) Temporary move to another position of external public auditor is ordered in a justified way, in the interest of the Court of Accounts, by the Plenum for a period not exceeding 6 months in a calendar year, in compliance with the professional training and retention of salary which external public auditor has.

(4<sup>1</sup>) The temporary relocation of the external public auditor may be ordered by the Plenary, by a decision, when it is necessary to solve specific problems of staff shortage due to vacancies at the level of specialized structures, until filling them by competition, in compliance with the deadline in para. (4)

(4<sup>2</sup>) The temporary relocation of the external public auditor can also be done for the establishment, by decision of the Plenary, of control / audit teams formed both by external public auditors from the central apparatus and from chambers of accounts or external public auditors from other specialized structures than the structure in which the public entity has territorial competence.

(4<sup>3</sup>) Coordination of the teams set up according to par. (4<sup>2</sup>), as well as the duration of the control / audit actions shall be established according to the internal regulations or by decision of the Plenary, as the case may be.

(5) The external public auditor may request the temporary movement in central and territorial structures of the Court of Accounts, with the approval of the Plenum, on a vacant position equivalent or of a lower level, for which the qualification conditions of studies and seniority in the positions specialty provided in the job description are met;

(6) In exceptional cases, the external public auditor may request temporary or permanent move to another vacant position of external public auditor when the health status, proven by medical certificate would not allow the performance of activity in the structure it is part of, but is professionally able to fulfill the new tasks assigned to him.

(7) If the move is ordered to another location, the external public auditor shall benefit from the rights provided in Art. 48 paragraph (4) of this Statute.

(8) The external public auditor may refuse temporary relocation to a structure of the Court of Accounts in a different town, if one of the following situations occurs:

- a) pregnancy;
  - b) is a single parent;
  - c) the health condition, proven with a medical certificate, makes the relocation contraindicated;
  - d) is the only family breadwinner;
  - e) good family related reasons justify the refusal to proceed with the move
- Unjustified refusal constitutes a disciplinary violation.

Art. 53 - Apart from the situations referred to in art. 52 of this Statute, the Court of Accounts may temporarily change the location and type of work, without the consent of the external public auditor and in case of force majeure or as protection thereof, as provided by Law no. 53/2003 - Labour Code, republished, as amended and supplemented.

## *Section 2*

### *Suspension of the individual employment contract*

Art. 54. - (1) Suspension of the individual employment contract of the external public auditor may occur by the law, by agreement of the parties or by unilateral act of one party.

(2) Suspension of the individual employment contract has the effect of suspending supply of labor by the external public auditor and payment of salary entitlements by the Court of Accounts.

(3) During the suspension period may still be other rights and obligations of the parties than those stipulated under paragraph (2), whether they are provided by special laws, by individual employment contracts or by internal regulations of the Court of Accounts.

(4) In case of suspension of the individual employment contract due to a fault attributable to auditor, during this suspension he will not benefit from any right arising from his status of employee.

Art. 55. - (1) The individual employment contract of external public auditor is suspended by law when the external public auditor:

- a) is appointed or elected to a fixed-term in a public dignity position within an executive, legislative or judicial authority during the term, unless the law provides otherwise;
- b) is criminally prosecuted;
- c) is taken into custody, under the Code of Criminal Procedure;
- d) is in maternity leave;
- e) is in the leave for temporary disability;

- f) is in quarantine;
- g) performs the compulsory military service, alternative military service, it is concentrated or mobilized;
- h) in case of force majeure;
- i) is in other cases expressly stipulated by legislation in force.

(2) Within 5 calendar days prior to the date of termination of the reason for suspension of the individual employment contract, for cases provided under paragraph (1) a), d) and g) respectively on the date of knowledge of the reason for the termination of suspension by law, for the other cases provided in paragraph (1), the external public auditor is obliged to inform in writing the President of the Court of Accounts about this fact.

(3) Within 5 calendar days from the date of notification of the suspension of the reason for termination, the Court of Accounts provides the conditions necessary to reinstate the activity.

Art. 56. - (1) The individual employment contract may be suspended at the initiative of the external public auditor in the following situations:

- a) parental leave for child aged up to 2 years or, in the case of a disabled child, until the age of 3 years, under the law;
- b) leave to care for a sick child aged up to 7 years or, in the case of disabled child for intercurrent diseases, until the age of 18;
- c) medical treatment abroad if external public auditor is not in the medical leave for temporary disability as well as for accompanying husband or, where appropriate, wife, or of 1st degree relative under the law;
- d) paternity leave;
- e) performance of elective positions in professional bodies established at central or local level, for the entire duration of the term;

(2) The application for suspension of the individual employment contract of the external public auditor shall be performed in writing, motivated, and is subject to structure leader approval, at least 15 calendar days before the date for which suspension is requested, except for paragraph (1) b), in which case it shall be lodged on the date of occurrence of that situation, as evidenced by a medical certificate.

Art. 57 - The individual employment contract of external public auditor may be suspended at the initiative of the Court of Accounts in the following situations:

- a) during the preliminary disciplinary investigation, according to the law;
- b) where the Court of Accounts has lodged a criminal complaint against external public auditor or he was indicted for a criminal offence until the final judgment;
- c) if temporary interruption of work without termination of employment, especially for economic, structural or similar reasons;
- d) during the secondment.

Art. 58 - In the cases provided in art. 57 a) and b), if innocence of the external public auditor is found, he resumes his previous work, paying him, under the rules and principles of civil contractual liability, a compensation equal to the salary and the other rights he was deprived of during suspension of the contract.

Art. 59. - (1) The individual employment contract can be suspended by agreement of the parties, in the case of unpaid leave for studies or personal interests. In granting unpaid leave for studies will be taken into account if they are relevant to the Court of Accounts' field and activity and during the period for which the external public auditor is missing from institution, the structure activity which includes it, is not affected.

(2) Suspension of the individual employment contract for reasons specified in paragraph (1) is approved by the President of the Court of Accounts for external public auditors and by the Plenum for external public auditors with management positions.

### *Section 3*

#### *Termination of the individual employment contract*

Art. 60 - The termination of the individual employment contract of the external public auditor takes place under the following conditions:

- a) of law;
- b) following the agreement of the parties, on the date agreed upon by them;
- c) as a result of the unilateral will of either party, in cases and conditions limiting provided by law.

Art. 61. - (1) The individual employment contract of the external public auditor ceases by law:

- a) on the date of death;
- b) on the date of the final judgment declaring the death or placing under prohibition thereof;
- c) if no longer fulfils one of the requirements provided in Art. 10 paragraph (1) a), c) and f) of this Statute;
- d) on the date of cumulative fulfilment of the conditions of standard age and the minimum contribution period for retirement as well as on the date of communication of the retirement decision in case of disability pension, partial early retirement pension, early retirement pension, old-age pension with reduced standard age for retirement;
- e) as a result of finding absolute nullity of the individual labor contract, from the date from which the invalidity has been established by agreement of the parties or by final and irrevocable court judgement;
- f) as a result of conviction at the execution of a sentence of imprisonment, from the date of the final and irrevocable judgment of conviction;
- g) at the expiry date of individual employment contract concluded for a fixed period;
- h) as a result of acceptance of the request for reinstatement in the occupied position of an external public auditor, dismissed illegally or for groundless reasons, from the date of the final judgment of reintegration.

2) In cases provided in paragraph (1) d) - h), finding the case of termination by law of the individual employment contract shall be made within 5 business days of the occurrence thereof, in writing, by order of the President of the Court of Accounts, that shall be communicated to external public auditors in the respective cases within 5 business days from issuance.

Art. 62 - The dismissal of the external public auditor means the termination of the employment relationships from the initiative of the Court of Accounts. This can be done for reasons related to the external public auditor or for reasons not related to it.

Art. 63 - The dismissal of the external public auditor can not be ordered:

- a) during the temporary disability established by medical certificate according to law;
- b) during the suspension of activity following the imposition of the quarantine;
- c) during the period in which the woman, external public auditor, is pregnant, to the extent that the Court of Accounts was informed of this fact, prior to issuing the dismissal decision based on medical documents submitted by it and proving the respective situation or by information, including orally, of the hierarchical superiors;

- d) during the length of maternity leave;
- e) during the leave for child aged up to 2 years old or, in the case of a disabled child, up to the age of 3 years;
- f) during the leave to care for the sick child up to 7 years or, in the case of disabled child, for intercurrent diseases, until the age of 18;
- g) throughout the duration of the leave;
- h) during military service, alternative military service, concentration or mobilization;
- i) while exercising a duty in an eligible trade union body, unless the dismissal is ready for serious misconduct or repeated disciplinary violations committed by that external public auditor;

Art. 64. - (1) Dismissal of the external public auditor for reasons relating to his person is decided by order issued by the President of the Court of Accounts in the following situations:

- a) if the external public auditor has committed a serious violation or repeated violations of the rules of labor discipline or from those set by the individual employment contract or internal regulations as a disciplinary sanction;
- b) where is in custody for a period exceeding 30 days, under the Code of Criminal Procedure;
- c) when, by decision of the competent bodies of medical expertise, there is physical and / or mental disability of the external public auditor, which does not allow him to fulfill the duties corresponding to the position held;
- d) if the external public auditor does not correspond professionally to the job in which is employed.

(2) The dismissal of the external public auditor referred to in art. 64 para. (1) a) of this Statute, may be ordered only after fulfillment by the Court of Accounts of the prior disciplinary investigation, with the observance of the provisions on disciplinary responsibility, provided by the Code of Ethics and Professional Conduct of the Court of Accounts' staff.

(3) Dismissal of the external public auditor for the reason referred to in art. 64 paragraph (1) d) may be ordered only if, after its preliminary assessment, according to the assessment procedure established by the internal rules of the Court of Accounts, when it is found that does not correspond from the professional point of view, and if the external public auditor gets 2 years in a row "unsatisfactory" rating on the annual assessment of professional activity.

(4) If the dismissal occurs for reasons specified in art. 64 paragraph (1) b) - d) of this Statute, the dismissal order is issued within 30 calendar days from the date of dismissal cause finding.

(5) If dismissal is ordered on the grounds provided in Art. 64 paragraph (1) c) and d) of the Statute and if the individual employment contract ceased by law under art. 61 h), the Court of Accounts has the obligation to propose the external public auditor other vacancies consistent with professional training and work capacity determined by competent medical authorities.

(6) If the Court of Accounts does not have job vacancies according to paragraph (5) it is obliged to seek support of the local employment agency in order to redistribute the external public auditor, according to professional training and / or, where appropriate, to work capacity determined by competent medical authorities.

(7) The external public auditor shall have 3 working days from the notification of the Court of Accounts, according to paragraph (5) provisions to manifest its consent to the new job offer.

(8) If the external public auditor does not express its consent within the period specified in paragraph (7) and after notification of the case to the territorial employment agency according to paragraph (6) the President of the Court of Accounts may order dismissal of the employee.

Art. 65. - (1) Dismissal for reasons not related to the person of the external public auditor means the termination of the individual employment contract determined by the abolition of the position held by the external public auditor, from one or more reasons not related to his person.

(2) The abolition of the position held by an external public auditor must be effective and have a real and serious cause.

Art. 66. - (1) The order by which the external public auditor is dismissed is communicated to him within 5 days of the issuance.

(2) Under penalty of absolute nullity, dismissal order must necessarily contain:

- a) full name, address, personal identification number, serial number of the Identity Card, position held by the external public auditor for whom dismissal is ordered and the structure in which it operates;
- b) the reasons for dismissal;
- c) legal provisions on which dismissal is ordered;
- d) length of notice;
- e) list of jobs available in the Court of Accounts and the term in which the external public auditor will opt to fill a vacancy, as provided in Art. 64 paragraph (5) - (7);
- f) specifications regarding the term in which may be challenged the dismissal order and the court to which he can appeal.

(3) External public auditors dismissed pursuant to art. 64 paragraph (1) c) and d) and of art. 65 of these Statute are entitled to a notice that cannot be less than 20 business days.

(4) An exception from the provisions of paragraph (3) are the external public auditors appointed in the management and executive positions and who are on probation, according to art. 15 of this Statute.

Art. 67 - External public auditor may resign from his position, with the requirement of resignation submission to the President of the Court of Accounts. The period of notice shall not exceed 20 business days from registration for external public auditors with executive positions, and 45 business days for external public auditors with management positions.

Art. 68 - On termination of the individual employment contract, the external public auditor is required to hand over the Court of Accounts' works and assets who have been entrusted him in order to exercise his job duties.

Art. 69. - Liability of external public auditors and disciplinary sanctions as well as conditions, application procedure and persons that apply the disciplinary sanction are provided in the Code of Ethics and Professional Conduct of the Court of Accounts' staff.

## CHAPTER V Final provisions

Art. 70. - The external public auditors are liable from the patrimonial, disciplinary, administrative, civil and penal point of view under the law.

Art. 71 - The provisions of the Statute of the external public auditor shall apply to the following categories of staff of the Court of Accounts: Legal Adviser assimilated to external public auditor, computer specialist assimilated to the external public auditor and adviser to the President of the Court of Accounts.

Art. 72 - This Statute shall be supplemented, as appropriate, with the provisions of the Law no. 53/2003 - Labor Code, republished, as amended and supplemented, as well as any other applicable legal provisions.

Art. 73 - This Statute shall be enforced on July 1, 2014.

Art. 74 - (1) This Statute shall be notified to the external public auditors of the Court of Accounts, by dissemination by the Department I "Methodology, professional training, assessment of audit and control activity, scheduling, reporting, Summaries and IT " to all departments and chambers of accounts, within 15 working days from the date of approval by the Plenum.

(2) The heads of the departments and chambers of accounts will discuss the content of this Statute with subordinate external public auditors within 20 business days of receipt date. Upon completion of training, external public auditors and persons treated as external public auditors will complete and sign a statement of acknowledgment and observance of the Statute provisions, in compliance with the model provided in Annex no. 2.

(3) Within 3 business days from the deadline stipulated in paragraph (2), each department and chamber of accounts will send to human resources and payroll department, the originals of Statements of acknowledgment and observance of the Statute provisions in order to be included in the professional record of each external public auditor.

(4) Copies of the statements provided in paragraph (2) will be sent to the Ethics Committee, electronically attached to briefings on ethical issues related to the month in which training has been made regarding the provisions of the Statute.

(5) The refusal of a external public auditor to complete and sign the Statement of acknowledgment and observance of the Statute provisions, according to paragraph (2), it is considered disciplinary offence and is punishable under the Code of Ethics and Professional Conduct of the Court of Accounts' staff. If external public auditors, referral to the President of the Court of Accounts on refusal is made by persons referred to in art. 28 paragraph (1) a) and b) of the Code of Ethics and Professional Conduct of the Court of Accounts' staff.

(6) Where the amendment and supplementing of this Statute, the procedure provided in paragraph (1) - (5) is followed similarly, except that all the activities provided for the Department I will be fulfilled by the Ethics Committee.

Art. 75. - Within 15 business days from the date of enrollment of a person in an external public auditor vacant position, the provisions of this Statute shall be notified to it under signature, by the director of the department or by the director of the chamber of accounts, as appropriate, provisions of art. 74 of the Statute being applicable in this situation.

Art. 76. - Statute of the external public auditor shall be published in booklet form and is posted both on the internal portal and on the website of the Court of Accounts.

**SURVEY SHEET\***

The undersigned / (name and forename) ..... candidate / at the competition for filling the position of external public auditor of the Court of Accounts, knowing the legal provisions regarding false statements, hereby declare the following:

QUESTION	ANSWER
1. At the job / jobs where you have worked in the last three years have you been assessed in terms of professional performance? Indicate, where appropriate, the qualifications obtained.	Yes/No
Comments regarding the answer: .....	
2. Have you submitted in the past three years Statements of assets and interests?	Yes/No
Comments regarding the answer: .....	
3. Data from statements of assets and interests that you have submitted, where appropriate, in the last 3 years have been the subject of an investigation by the National Integrity Agency? Specify, where applicable, the subject of the investigation	Yes/No
Comments regarding the answer .....	
4. Have you been sanctioned at the job/jobs where you have worked in the past three years? Specify the potential sanctions applied and deviations for which you have been sanctioned.	Yes/No
Comments regarding the answer : .....	
5. In place / jobs where you have worked in the last three years have you been involved in disputes with the employer? Specify briefly the object of the dispute / litigation, as appropriate.	Yes/No
Comments regarding the answer: .....	
6. Are you presently investigated, indicted or tried?	Yes/No
Comments regarding the answer: .....	
7. Have you been involved in the last 3 years or are you currently involved in a dispute of any kind with the Court of Accounts?	Yes/No
Comments regarding the answer: .....	
8. Does husband / wife or the first degree relatives have contracts, including of legal assistance, advisory or civil, concluded in the last 24 months or ongoing with public entities subject to verification by the Court of Accounts?	Yes/No
Comments regarding the answer: .....	

\*Refusal to complete all survey sheet data draws rejection of the file for the competition.

Date .....

Signature of the candidate

.....

**COURT OF ACCOUNTS**

Department...../ Directorate.....

Chamber of Accounts

No.....date.....

Statement of acknowledgment and compliance with the Statute provisions of the external public auditor

I, the undersigned ..... acting as.....in, ..... hereby confirm that, on ....., at the headquarters of Department / Chamber of Accounts ..... at a meeting I was informed that the Statute of the external public auditor was published on the Salv@tor internal portal, which was approved by the Plenum by Decision no. dated .....I also confirm that the hierarchical superiors have presented the Statute provisions and understand that it contains, mainly, important information related to career, rights and obligations of the external public auditor and labor relations between it and Court of Accounts, which I must know and respect in the activity that I conduct within the institution.

I undertake to strictly respect the provisions of the Statute applicable to the period in which I am employed at the Court of Accounts. After termination of the individual employment contract, I undertake to respect the obligation of confidentiality of data and information acquired in the exercise of work duties for a period of one year.

I also understand, that this document, namely the Statute, is not a contract and that it can be amended unilaterally by the Court of Accounts, and I will be informed by the amendments according to the procedure provided in the first paragraph of this statement.

Date.....

Signature.....