

Terms of Reference for the EUROSAI Secondment Programme

1. General provisions

1.1. Name of the Project Group: **EUROSAI Secondment Programme**

1.2. Background and objective of the Project Group

The EUROSAI Governing Board has decided to set up this Secondment Programme¹, which promotes and encourages all EUROSAI members to organise staff secondments among them as a useful tool for enhancing capacity building of SAIs.

Based on the information received from member SAIs, secondments are a highly appreciated tool in the capacity development of SAIs and the staff's professional development that serves to transfer knowledge and experience among them.²

The objectives of EUROSAI, defined in the article 1 of its Statutes, are to promote professional cooperation among its members, to encourage the exchange of information and documentation, as well as to collaborate in the exchange of working methods and knowledge.

The foremost objective of the EUROSAI Secondment Programme is to get first-hand professional experience in a foreign SAI.

Other sub-objectives of the EUROSAI Secondment Programme are the following:

- Build mutual understanding between SAIs of common problems and provide insight into various approaches to resolving these problems.
- Exposure to new audit methods for approaching audit issues.
- Personal development of secondees and staff members of hosting SAIs.
- Upskilling and training of EUROSAI members' staff.
- New networking opportunities.

1.3. Link with the ESP 2017-2024

In line with the Strategic Plan adopted for the years 2017-2024, EUROSAI strives to help SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development. Thus, enhancing professional knowledge and skills of SAIs' staff is of key importance in this process and one of the means to achieve that is through the implementation of this EUROSAI Secondment Programme.

¹ Resolution on the set up of a Staff secondment programme within EUROSAI, to be partially financed from the EUROSAI budget, approved by the 47th EUROSAI Governing Board in May 2017.

² The Supreme Audit Office of the Czech Republic took over the Secondment Programme from SAI Poland – which led the Programme from 2018 to 2022 – during the SG2 meeting held in October 2022.

- Strategic Goal/Portfolio to which is linked:
EUROSAI SG 2: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.
Objective 2.1 of the SG2: To facilitate and support needs driven institutional capacity development initiatives.

- No duplication or overlaps with other activities of the EUROSAI Strategic Plan: Neither duplication nor overlaps have been identified. A beneficial impact on the Strategic Goal 1 in terms of promoting and brokering professional cooperation could be taken into account.

2. **Structural Provisions**

2.1. Lead SAI: SAI Czech Republic/Nejvyšší kontrolní úřad.

2.2. Contact Persons: Officers from the Department of International Relations:

Ms Petra Lanská, petra.lanska@nku.cz

Ms Jana Blechová, Jana.blechova@nku.cz

Ms Zuzana Holoubková, zuzana.holoubkova@nku.cz

2.3. Participants: In order to comply with EUROSAI values and safeguard of inclusiveness, as foreseen in rule 67 of the General Procedures for the ESP 2017-2024, membership is open to all members of EUROSAI. To this end, the possibility to join the PG will be announced via regular EUROSAI communication channels (EUROSAI website, EUROSAI Magazine etc.).

3. **Technical and Procedural provisions**³

3.1. Intended results: At least 2 secondments per year; the scope of the secondment will be negotiated individually.

3.2. Benefits to EUROSAI Membership: The secondment programme benefits individuals, teams, and SAIs by levelling up employee skills, boosting international engagement, and increasing the feeling of EUROSAI ownership.

3.3. Duration & Key Milestone

We plan for the programme to be approved during 2023. This includes the identification of hosting SAIs. The promotion of the programme in order to attract suitable secondees will be launched

³ Terminology:

- *Hosting SAI* – the SAI hosting the secondee for the secondment period.
- *Sending SAI* – the SAI responsible for the preparation of the secondee before their departure to the hosting SAI.
- *Applicant* – a staff member of any EUROSAI member who makes a formal application for secondment.
- *Secondees* – the applicant who is temporarily seconded to a hosting SAI.

after the programme's approval. Self-initiative from applicants to find a hosting SAI is desirable and welcome.

A continuation of the programme will depend on the interest of the EUROSAI members.

3.4. Working methods/Selection procedure

- The applicant, with a consent from the sending SAI, shall apply via a short application in English in line with a template. It includes a justification of the subject of the secondment, its connection with the goals of the sending SAI, benefits for secondee(s) and their SAI, benefits for the hosting SAI;
- Identification of a potential hosting SAI with the required expertise in the subject of secondment and confirmation from the potential hosting SAI about its will to participate in the secondment;
- The sending SAI makes secondee's travel arrangements according to the best practices ruling in its country;
- The sending SAI arranges accommodation for the secondee and advances the payment of the applicable per diems;
- The sending SAI arranges the secondee's health and medical insurance for the time of the secondment.
- During the secondment, the secondee respects the terms and conditions of the programme (schedule, content) as well as procedures and regulations applied in the hosting SAI;
- The hosting SAI provides supervision and guidance of a qualified professional(s).
- After the secondment, the secondee, in co-operation with the hosting SAI, prepares a report in line with a template on the results achieved and sends it to the lead SAI of this PG;
- In case of an unforeseen event or circumstances, a secondment can be terminated. Information about such a development is immediately sent to the lead SAI and the secondee urgently returns to his/her country.
- The maximum length of the secondment to be co-financed by the EUROSAI budget is no longer than 10 working days.

3.5. Necessary Resources

- Financial

The EUROSAI Secondment Programme co-finances secondments chosen within the selection procedure. The annual number of secondments to be co-financed is subject to financial availability of funds from the EUROSAI budget.

The secondee is able to ask for funding from the EUROSAI budget in line with applicable rules set out in EUROSAI Financial Rules (EFR) (III.3.1. Procedure for application and granting of funds from Chapter 2 of EUROSAI budget; III.3.2. Amount of financial subsidies from the EUROSAI budget and its Annex III).⁴

⁴ The rates of per diems published by the European Commission will be applied for calculating the daily allowances.

- Other

The lead SAI will act as an intermediary between the applicant and the hosting SAI.

3.6 Reference Documents

www.eurosai2021.cz and www.eurosai.org.

4. Accountability provisions

The Secondment Programme was established to achieve the objectives set out in these Terms of Reference. The lead SAI will report on its progress and results to the EUROSAI Governing Board via the SG2 progress reports at the EUROSAI Governing Board meetings, following the procedures defined in the General Procedures for the EUROSAI Strategic Plan.