



EUROSAI Statutes

Updated version. III EUROSAI Congress

PREAMBLE

Conscious of the common cultural heritage of the people of Europe and convinced of the necessity of effective public audit for orderly government administration, the representatives of the Supreme Audit Institutions of the European States met in Berlin on 20 June 1989, on the occasion of the 13th World Congress of INTOSAI, with a view to:

improving relations between the States of Europe in the field of public audit, across the boundaries of differing political, economic and social systems;

meeting the need that SAls should also work together, in view of the increasing increasingly close co-operation between all European States;

contributing to the narrowing gap between the differing systems, procedures and methods of public audit by improving the exchange of experiences between such Institutions, and thereby benefiting their own work;

making an even greater contribution to the objectives of INTOSAI by drawing together European experience;

and, referring to the purposes and principles of the United Nations;

resolved to form a European Organisation of Supreme Audit Institutions (EUROSAI), in accordance with the following provisions:

CHAPTER I: OBJECTIVES AND PRINCIPLES

Article 1. Objectives

The European Organisation of Supreme Audit Institutions – EUROSAI – has the purpose, within INTOSAI:

1. To promote professional and technical understanding and co-operation among member institutions of EUROSAI and with the other Regional Groups of INTOSAI, through the exchange of ideas and experiences on audit and public finance;
2. To maintain relations with national and international institutions specializing in problems affecting the audit of public income and expenditure;
3. To keep all member institutions of EUROSAI informed about modifications to the legislation of each State on matters of audit of public finances, as well as on the organisation and functioning of the respective Institutions;
4. To promote the theoretical and practical study of the problems and matters relating to audit and related disciplines;

5. To collaborate in the exchange of techniques and knowledge considered to be of interest, as well as to encourage the holding of seminars and training courses for the officials of the member institutions of EUROSAI, as well as other member institutions of INTOSAI;
6. To promote and facilitate the exchange of information and documentation among the EUROSAI members, as well as the dissemination of publications on matters coming within their competence;
7. To stimulate the creation of specialised Centres, Institutes and University Professorships on the audit of public income and expenditure;
8. To encourage the implementation of the conclusions and recommendations adopted by the Congress of EUROSAI;
9. To secure the unification of terminology in the sphere of audit of public finances;
10. To make every effort to achieve greater understanding of problems and matters relating to the audit of public finances.

Article 2. Principles

EUROSAI is inspired by the following principles:

1. The equality of all the Supreme Audit Institutions who are members of EUROSAI;
2. Their right to free incorporation and separation;
3. Respect for the juridical legal ordinance by which each Supreme Audit Institution is governed.

CHAPTER II: COMPOSITION

Article 3. Members

1. Members of EUROSAI will be the Supreme Audit Institutions of public finances of the European States which are members of INTOSAI, in addition to the Supreme Audit Institution of the European Communities.
2. The admission of an Institution as a member shall be subject to its acceptance of the present Statutes and the approval of the Governing Board.
3. Withdrawal from EUROSAI shall be effected by notification to the Governing Board.

CHAPTER III: ORGANISATION

Article 4. Organs

The structure of EUROSAI shall be:

1. The Congress;
2. The Governing Board;
3. The Secretariat.

CHAPTER IV: THE CONGRESS

Article 5. Composition

The Congress shall consist of Heads of the Supreme Audit Institutions who are members of EUROSAI or their duly authorized representatives. In order to be validly constituted, an absolute majority of the members must be represented.

Article 6. Observers

1. The President of the Governing Board and the Secretary General of INTOSAI shall be able to participate, *ex officio*, in the Congress meetings.
2. Representatives from other Institutions and Organisations may be admitted as observers on the decision of the Governing Board, which must be communicate to the Congress.
3. An observer cannot vote at the Congress.

Article 7. Meetings

1. The Congress shall normally meet in ordinary session at least every three years.
2. An extraordinary session of the Congress can be convened by the Governing Board at its own initiative or at the request of at least half of the members.
3. The Congress shall be presided over by the Head of the Supreme Audit Institution of the country in which the Congress is held.

Article 8. Voting

1. For the adoption of agreements by Congress, the absolute majority of the votes of the members present will be necessary, except for provisions of articles 9.8, 10.1.b and 19.
2. Each member shall have one vote.

Article 9. Powers and responsibilities

The Congress is the supreme authority of the EUROSAI and shall have the following powers and duties:

1. To establish guidelines necessary to attain the objectives of the EUROSAI;
2. To approve the reports of the other Organs of EUROSAI on their respective activities;
3. To approve proposals submitted by one or more of its members or by the Governing Board;
4. To approve:
 - a. The budget for the period between two ordinary Congresses;
 - b. The contributions of members, in compliance with the provisions of article 16;
 - c. The accounts of EUROSAI;

5. To create technical commissions and study groups and determine their functions;
6. To elect four members of the Governing Board;
7. To choose the country in which the next ordinary meeting of the Congress is to be held;
8. To modify the Statutes of EUROSAI, on the proposal from the Governing Board or one-third of the EUROSAI members, by passing a resolution of the Congress by a two-thirds majority of those present, in which case the proposed modification should be sent to the members of EUROSAI 30 days in advance;
9. To draft its own rules and regulations;
10. To appoint the Auditors of EUROSAI, in accordance with article 15.

CHAPTER V: THE GOVERNING BOARD

Article 10. Composition

1. The Governing Board shall consist of 8 members, to be determined as follows:
 - a. Four members by right:
 - The heads of the Supreme Audit Institutions of the countries where the last two ordinary sessions of the Congress were held;
 - The Head of the Supreme Audit Institution of the country where the next ordinary session of the Congress is to take place;
 - The Secretary General of EUROSAI.
 - b. Four members elected by Congress for a duration of six years from the Heads of other member Supreme Audit Institutions of EUROSAI; two members will be elected every three years. The members may not be re-elected for the period immediately following their term of office.

In order to ensure a well-balanced representation of all members, every effort should be made to ensure distribution of seats in such a way that:

- Geographic differences in Europe are respected, taking into account the members by right;
- The main types of audit of public finances adopted by the various Supreme Audit Institutions are actually represented in the Governing Board.

If the number of candidates surpasses the number of posts to be occupied, a vote by secret ballot will be held.

If, at the conclusion of the first round, there are not sufficient candidates with an absolute majority of votes of the members represented at the Congress, a second round will take place, at the conclusion of which the candidates obtaining the highest number of votes will be elected.

The head of Supreme Audit Institution of the country where the last ordinary session of the Congress was held will be President of the Governing Board. The head of the Supreme Audit Institution of the country where the next ordinary session of the Congress is to take place will be the Vice-President of the Governing Board.

The Governing Board nominates a second Vice-President among elected members.

2. The term of office of the Governing Board will begin at the end of each ordinary meeting of the Congress.
3. At least four members of the Governing Board must be present at the meeting to form a quorum.
4. The Governing Board shall meet at least once a year.
5. The Governing Board shall take its decisions by a majority of votes cast. Each member of the Governing Board shall dispose of one vote. The Chairman has the casting vote in cases where the members of the Governing Board have failed to reach a majority decision.
6. The Heads of the Supreme Audit Institution who are members of the Governing Board of INTOSAI and are members of EUROSAI may be represented at EUROSAI Governing Board meetings as observers.

Article 11. Powers and Responsibilities

The Governing Board shall have the following responsibilities:

1. To oversee the fulfilment of the Statutes of the EUROSAI;
2. To adopt the decisions necessary for the functioning of EUROSAI, in accordance with the guidelines established by the Congress;
3. To adopt the draft budget and to submit it to the Congress;
4. To draft directions for the preparation and presentation of financial statements by the Secretariat and for their audit by the Auditors;
5. To submit the accounts, together with the Auditors' report and its own comments to the Congress for approval;
6. To submit a report on EUROSAI activities to each ordinary session of the Congress;
7. To fulfil any other duties entrusted to them by the Congress.

Article 12. The Chairman

The President of the Governing Board shall represent EUROSAI.

CHAPTER VI: THE SECRETARIAT

Article 13. Structure

The Supreme Audit Institution of the headquarters country will ensure the functioning of the Secretariat, and its Head will be the Secretary General of EUROSAI.

Article 14. Powers and Responsibilities

The Secretariat shall have the following responsibilities:

1. To prepare the sessions of the Governing Board;
2. To carry out the decisions of the Congress and the Governing Board;
3. To prepare the draft budget of EUROSAI and to submit it to the Governing Board;
4. To submit the financial statements, in addition to an annual financial report to the Governing Board;
5. To implement the budget and maintain the accounts and records of EUROSAI;
6. To perform the duties assigned to it by the Congress or the Governing Board.

CHAPTER VII: AUDITORS

Article 15. Audit

1. Two Auditors, belonging to two different Supreme Audit Institutions members of EUROSAI, will audit the accounts and financial management of the Organisation and report to the Governing Board and to the Congress.
2. The two Auditors will be appointed for three years. They shall be selected from Supreme Audit Institutions who are not members of the Governing Board.
3. The Secretariat shall supply to the Auditors all documents and information required for the performance of their duties and shall assist them in the fulfilment of their tasks.

CHAPTER VIII: FINANCIAL REGULATIONS

Article 16. Financial Regulations

1. The expenditures incurred by EUROSAI shall be met:
 - a. By members' contributions fixed according to classifications used by the United Nations Organisation; members shall be notified of assessments by the General Secretariat and payment made at the beginning of each calendar year;
 - b. By grants, donations or any other kind of contribution from national or international entities or individuals;
 - c. From the proceeds of the sale of publications and other activities of EUROSAI; and
 - d. By means of any other income approved by the Governing Board.
2. The Supreme Audit Institution of the headquarters country will provide and pay for the necessary staff and premises for the functioning of the Secretariat.
3. The cost resulting from each Congress meeting will be borne by the Supreme Audit Institution of the State where the meeting is taking place; the Congress may decide to make a contribution to the Supreme Audit Institution concerned.

CHAPTER IX: FINAL PROVISIONS

Article 17. Headquarters and legal status

1. The location of EUROSAI headquarters shall be the offices of the Tribunal de Cuentas of Spain.
2. EUROSAI shall be constituted under the law of the State where its headquarters are situated. It shall be ruled by its Statutes and the regulatory provisions for their execution, and otherwise by the legislation of the said State.

Article 18. Language clause

The official languages of EUROSAI shall be: English, French, German, Russian and Spanish.

Article 19. Dissolution of EUROSAI

In the event of dissolution, which must be agreed by a two-thirds majority of the members of EUROSAI, the procedures shall be in accordance with the legislation of the headquarters State.

CHAPTER X: TRANSITORY PROVISIONS

Article 20. Adoption of the Revised Statues and Transitional Arrangements

1. The revised EUROSAI Statues shall come into effect immediately after their adoption by the Congress.
2. The 1993 Congress and all subsequent Congresses shall elect two members of the Governing Board for a term of six years.
3. The former members not re-elected in 1993 may be represented at EUROSAI Governing Board meetings as observers, until the next ordinary Congress.