

# EUROSAI Secondment Programme

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## *Terms of reference*

### **Introduction**

- 1 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, to advance the study of public sector audit and to work towards the harmonisation of terminology in the field of public audit.
- 2 In line with the Strategic Plan adopted for the years 2017-2023, EUROSAI strives to help SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development<sup>1</sup>. 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.
- 3 Basing 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.
- 4 This is why the EUROSAI Governing Board has decided to set up this Secondment Programme, which promotes and encourages all EUROSAI members to organise staff secondments among them as a useful tool for enhancing capacity building of SAIs<sup>2</sup>.

### **Objectives**

- 5 With the Secondment Programme EUROSAI aims to promote secondments among EUROSAI members and to provide opportunities to organise them.
- 6 The objectives of the EUROSAI Secondment Programme are the following:
  - Building mutual understanding between SAIs of common problems and insights into various approaches to their resolving;
  - Exposure to new methods for approaching audit issues;
  - Personal development of secondees and staff members of hosting SAIs as well as institutional benchmarking for SAIs;
  - Upskilling and training of EUROSAI members' staff.

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<sup>1</sup> In accordance to the objective 2.1. of the Strategic Goal 2 "Institutional Capacity Development".

<sup>2</sup> Resolution on the set up of a Staff secondment programme within EUROSAI, to be partially financed from the EUROSAI budget, approved by EUROSAI Governing Board on May 2017.

- 7 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.

## Principles

- 8 The EUROSAI Secondment Programme is based on the selection procedure of applications gathered within the competition launched by EUROSAI.
- 9 Each year, EUROSAI launches a competition for secondments among member SAIs.
- 10 The competition is opened with the invitation sent out to all EUROSAI members by the Strategic Goal 2 co-leaders and published on the EUROSAI website.
- 11 The EUROSAI members and their staff have at least two months since launching the competition to prepare an application.
- 12 Application includes the participation in a secondment of one up to four members of the beneficiary SAI's staff. However, the Jury has the right to limit the number of secondees from the beneficiary SAI.
- 13 EUROSAI Strategic Goal 2 co-leaders actively support identification of potential hosting SAIs and share information about them among EUROSAI members.
- 14 The selection of the secondments co-financed from the EUROSAI budget is carried out by a Jury.
- 15 As a result of each competition, members of EUROSAI SAIs' staff are selected to participate in the EUROSAI Secondment Programme.
- 16 The EUROSAI Secondment Programme covers costs connected with daily allowances or daily allowances and the travel, in case of SAIs of the countries included in the DAC List of ODA Recipients published by OECD<sup>3</sup>.

## Requirements

- 17 The application, in English, includes:
- I. An explanatory synopsis on the grounds of the subject of the secondment. It includes justification of the subject of the secondment, its connection with the goals of the beneficiary SAI, benefits for secondees and their SAI, benefits for the hosting SAI;
  - II. 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;
  - III. The secondment programme (including the scope of the secondment), drafted and agreed by the beneficiary and hosting SAIs;

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<sup>3</sup> <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/daclist.htm>

- IV. Approval note from the beneficiary SAI for member(s) of its staff to participate in the secondment;
  - V. Information how the gained knowledge and skills will be used by the secondee(s) after the completion of a secondment;
  - VI. CVs of the candidates to be seconded;
  - VII. Costs of the secondments to be reimbursed from the EUROSAI budget.
- 18 Applications are sent to: [secondmentseurosai@nik.gov.pl](mailto:secondmentseurosai@nik.gov.pl) by the deadline indicated in the invitation to participate in the competition.

## **Selection procedure**

- 19 The selection procedure is managed by the Jury.
- 20 The composition of the Jury is the following:
- I. EUROSAI Governing Board member responsible for co-leading of institutional capacity building in EUROSAI;
  - II. Co-leader of institutional capacity building;
  - III. EUROSAI Presidency;
  - IV. EUROSAI Secretariat;
  - V. EUROSAI Governing Board member being the incoming Presidency.
- 21 When choosing applications, the Jury considers the following criteria:
- Linkage between the secondment programme and goals of the beneficiary SAIs;
  - Exposure to new techniques, methodologies, good practices;
  - Value-adding elements for both beneficiary and hosting SAIs;
  - Sustainability of results achieved within the secondment;
  - Participation of SAIs of the countries included in the DAC List of ODA Recipients published by OECD is an advantage;
  - Availability of funds.
- 22 The Jury may contact an applicant(s) for more detailed information or clarification.
- 23 The Jury provides justification for the choices.
- 24 The results of the selection procedure are communicated by the Jury to the winners and to all applicants. Information about the chosen secondments is also published on the EUROSAI website.

- 25 In case an application comes from any member SAI participating in the works of the Jury, its membership in the Jury is suspended for the time of carrying out the selection procedure. The Jury appoints a temporary replacement among the other EUROSAI Governing Board members.

## Organisation of the secondment

- 26 Before the secondment:

- Beneficiary and hosting SAIs contact each other to finalise agreements relating to the secondment;
- Beneficiary SAI informs the Jury about the dates of the secondment when agreed;
- The secondment takes place within the period starting one month after the announcement of the selection procedure results and finishing nine months after the announcement.
- In justified cases the beneficiary and hosting SAIs may request change of the dates of the secondment, including prolonging of the period described above. The request is considered by the Jury within two weeks.
- Beneficiary SAI makes secondees' travel arrangements according to the best practices ruling in its country;
- Beneficiary SAI arranges accommodation for a secondee and advances the payment of the applicable per diems;
- Beneficiary SAI arranges secondee's health and medical insurance for the time of the secondment.

- 27 During the secondment:

- Secondee respects the terms and conditions of the programme (schedule, content) as well as procedures and regulations applied in the hosting SAI;
- Hosting SAI provides supervision and guidance of a qualified professional(s).

- 28 After the secondment:

- Secondee, in the co-operation of a hosting SAI, prepares a report on the results achieved and sends it to the Jury;
- Secondee prepares an article about his/her secondment to be published on the EUROSAI website;
- Beneficiary SAI sends to the Strategic Goal 2 co-leaders an accounting note accompanied with a statement of the secondee confirming he/she received from the beneficiary SAI the entitled daily allowances and, if applicable, the travel documents (an airline ticket, boarding passes) and optionally an invoice from a travel agency;

- Following the proposal from the Strategic Goal 2 co-leaders and the revision of the justification documents, the EUROSAI Secretariat makes the reimbursement to a beneficiary SAI within one month after the reception of the accounting note.

## **Financial conditions**

- 29 The EUROSAI Secondment Programme covers the costs of daily allowances only or daily allowances and the travel, in case of SAIs of the countries included in the DAC List of ODA Recipients published by OECD.
- 30 The costs of accommodation, meal and sundry expenses, local travel incurred by a secondee are reimbursed through daily allowances. The rates of per diems published by the European Commission<sup>4</sup> are applied.
- 31 When applicable, travel expenses (economy class) are reimbursed on a real-cost basis. Nevertheless, the total eligible costs for the round trip will not exceed 500 Euros. Any exceeding amount shall be at the charge of the beneficiary SAI.
- 32 Costs derived from excess luggage or travel insurance are not reimbursed.
- 33 Maximum length of staff secondment to be co-financed by the EUROSAI budget is 10 working days (2 full weeks), including the weekend. Thus, the EUROSAI budget will cover daily allowances from the day prior to the start of the secondment to the day after its tenth working day of duration<sup>5</sup>. If the staff secondment lasts for a period longer than 10 working days, the additional per diems will be covered by the beneficiary SAI.

## **Termination of the secondment**

- 34 In case of an unforeseen event or circumstances, a secondment can be terminated. Information about it is immediately sent to the Jury and the secondee urgently returns to his/her country
- 35 In case the secondment is terminated due to a fault of a secondee from a SAI of the country included in the DAC List of ODA Recipients published by OECD, the costs of travel back are borne by the secondee or the beneficiary SAI.

## **Decisions from the Governing Board**

- 36 The Governing Board decides to allocate funding from the EUROSAI budget 2017-2021, to co-finance staff secondments until October 2021.
- 37 The EUROSAI Secondment Programme shall undergo a revision after one year of its implementation.

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<sup>4</sup> [https://ec.europa.eu/europeaid/work/procedures/implementation/per\\_diems/index\\_en.htm\\_en](https://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/index_en.htm_en)

<sup>5</sup> This covers 13 full per diems (i.e., including accommodation). In case of travelling back on the 14th day (Saturday of the 2nd week), the meals and travel related expenses will be paid on refund basis.