

TERMS OF REFERENCE

OF THE

EUROSAI TRAINING COMMITTEE

(ETC)

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Introduction

Aware of the need to pay specific attention to training matters in the scope of EUROSAI for further development, the EUROSAI Governing Board decided, at its XX meeting held in Paris (France) on 3 June 1999, to circulate a questionnaire among the Members of the Organisation asking for their opinion on the convenience of creating a committee on training and on the possible tasks that it could be entrusted.

Following the results of that questionnaire, a working group composed of representatives of EUROSAI was set up at the XXI Governing Board meeting in Paris on 15 November 1999 to study the issue and prepare proposals to be submitted to the Governing Board.

After a preparatory meeting in Frankfurt (Germany) on 3 February 2000, the working group drafted a proposal suggesting to set up a committee that would deal with training issues and would be placed under the authority of the Governing Board.

Thus, the EUROSAI Training Committee (ETC) was set up by a resolution adopted at the XXII Governing Board meeting held in Madrid (Spain) on 16 February 2000 and was mandated to support the Board in training matters. The initial tasks conferred to the ETC included promoting training events, dealing with training websites within the scope of EUROSAI, and encouraging cooperation with other institutions dealing with training within the INTOSAI and its Regional Groups as well as with other external partners. The ETC was constituted with eight Members and enlarged by Governing Board resolutions since then (see Annex 1).

At the successive EUROSAI Congresses, the mandate of the ETC was renewed and extended to defining the framework of a common strategy of the Organisation for training and cooperation and, once it was approved by the Congress, of implementing it, under the authority and the directions of the Governing Board.

The importance of the ETC, which is becoming a support body with a spirit of continuance and permanence, has progressively increased due to the growth of its tasks and activities for supporting the Governing Board in training matters. As a result, the ETC considered the need for establishing a more structured internal organisation and rationalising its procedures in order to perform its tasks in a sound, efficient and effective way.

Therefore, the EUROSAI Governing Board, at its XXXIV meeting in Kraków on 5 June 2008, established a Task Force to support the ETC in reviewing its structure. As a consequence of this, these Terms of Reference were developed, which include provisions concerning the ETC goals and principles, mandate and tasks, membership, internal organisational structure, basic standard procedures, and other operational issues to enhance the ETC's operation and the appropriate and efficient performance of the tasks mandated by the EUROSAI Congress and Governing Board.

Objectives of the ETC

Section 1

Under the authority of the EUROSAI Governing Board, the ETC provides support and advice. It deals with training issues to build and strengthen capacities and professional skills of EUROSAI Members.

This goal shall be reached, with full respect to the principles of article 2 of the EUROSAI Statutes, by promoting – in the light of the EUROSAI Training Strategy as in force – the following objectives in the training area:

- Enhancing professional developments.
- Sharing experiences.
- Sharing information.
- Encouraging training.

Tasks of the ETC

Section 2

The ETC shall have the following tasks and responsibilities:

- Initiate, develop and implement the EUROSAI training strategy along with the Operational Plan.
- Meet training needs of EUROSAI SAs.
- Guarantee the updating of the training needs of EUROSAI (questionnaire etc.)
- Promote, provide and supervise training in EUROSAI.
- Initiate and supervise a global assessment of training events
- Identify different options for training activities, such as e-learning.
- Supervise training quality in EUROSAI.
- Develop, collect and disseminate information on good practices for managing training.
- Explore and oversee training contents for the EUROSAI website, pursuing development of a data base of training materials.
- Facilitate sharing information on training events via the EUROSAI website.
- Report financial requests for organising training events and supporting training initiatives to the Governing Board, and any other issues at the Governing Board's request, and to give a proposal for consideration and approval by the Governing Board.
- Support training demands from the EUROSAI Working Groups.
- Promote, liaise and cooperate in the field of training with EUROSAI Members and with INTOSAI and its Regional Groups, IDI and other external partners.
- Report annually to the Governing Board.

Composition of the ETC

Membership

Section 3

The admission as ETC member shall be subject to the approval of the EUROSAT Governing Board. This admission shall be governed by the double principle, considered in a balanced way, of preservation of a small structure and a limited number of members to guarantee the ETC's effectiveness and of respect to the open and inclusive character attributed to EUROSAT by its Statutes.

When admitting new members, the Governing Board may aim at ensuring an equitable representation of SAs of the different EUROSAT sub-regions and of the main SA models. A key requirement for becoming an ETC member shall be the SA's commitment to promoting and providing EUROSAT training, actively working in and effectively contributing to training, by means of encouraging training and supporting the work of the ETC.

Each ETC member shall designate a suitable representative to participate in the Committee's activities. An adequate balance between representatives with expertise and general knowledge would be advisable.

Applicant SAs may be invited to join the ETC as an observer in a first step before acquiring full membership.

Observers

Section 4

Representatives of other SAs, institutions and organisations may be admitted as observers of the ETC on a decision made by the Governing Board. The observers may participate in the ETC discussions and activities but have no voting right at the ETC meetings.

If the EUROSAT Presidency is not a member of the ETC, the relevant SA may participate in the ETC as an observer in the term of office as Chair in order to keep abreast of current developments in EUROSAT training activities.

Guests

Section 5

Representatives of other SAIs or bodies with which it maintains special links may, if appropriate under the pertinent agenda, attend the ETC meetings as guests.

Guests shall be kindly requested to present the relevant items of the agenda that they are concerned with at the ETC meeting. They may be also asked for advice in areas where the ETC considers it appropriate. Guests may be also invited by the ETC to support its work.

ETC Chair

Section 6

The ETC shall be jointly chaired by the nominated representatives of the SAIs of France and Spain (co-chair).

The co-chair shall have the following tasks and duties:

- Represent the ETC
- Initiate and oversee action taken under the mandates received by the ETC from the Congress and the Governing Board
- Advance the ETC's operation
- Ensure that projects and activities of the ETC are in accordance with the Strategic Priorities defined in the current EUROSAI Training Strategy
- Prepare and chair the ETC meetings and to maintain good order at meetings
- Draft the agenda and the minutes of the ETC meetings.
- Ensure the implementation of the decisions made by the ETC.
- Monitor the performance of tasks assigned by the ETC to its subgroups.
- Liaise with the Governing Board and the Congress.
- Present the annual reports, proposals and suggestions of the ETC to the Governing Board and the Congress.
- Ensure the distribution of documents to the ETC members prior to the ETC meetings.

While there is a joint responsibility for the co-chair functions, the co-chairs will distribute the performance of these tasks and duties for a more efficient operation among themselves.

The co-chairs will agree on the distribution of responsibilities for performing the current Training Strategy and will inform the ETC members about their agreement internally at the beginning of the period of time between two Congresses.

Subgroups

Section 7

For a more efficient and specialised operation, the ETC may decide to set up subgroups, as technical committees, task forces and study groups, composed of its members and observers, on the basis of open and voluntary membership, for fulfilling the different and clearly defined tasks developed in performing its functions as advising and supporting body of the Governing Board. Guests of ETC meetings as well as experts from non-ETC member SAIs and other entities, when appropriate, may be invited to join these subgroups to support their mission performance. All representatives participating in subgroups may be assisted by experts.

The subgroups shall operate under the direction and supervision of the ETC and shall report periodically to its members on the issue or task entrusted. They shall act at their own discretion and inform the ETC co-chair of the development of their work within a deadline given by the ETC.

Generally, subgroups shall be set up with a temporary duration for performing their mandate. Nevertheless more indefinite groups may be set up for dealing with permanent issues entrusted to the ETC or for liaison with EUROSAI working groups, INTOSAI and its Regional Groups, IDI and other external partners with which cooperation is promoted.

Procedural Provisions

ETC Meetings

Section 8

The ETC shall meet in ordinary session, at least, once a year, and determine the date and the venue that it deems fit. The ETC meeting should take place in due time before the Governing Board meeting, so that the ETC members may carefully prepare and thoroughly discuss all items which shall be submitted to the Governing Board, especially financial requests. Additional ETC meetings may be convened, as needed, at the initiative of the co-chair or at the request of the members.

ETC meetings shall be hosted on a voluntary basis. If no volunteer is found, meetings **may** be hosted in rotation among the ETC members and observers. Financial requests from the EUROSAI budget may be made by the host according to Section 14 (ETC funding). The host shall send out invitations for the meeting and draft the programme taking into account the needs for affording the agenda.

All ETC meetings that have been formally called shall be chaired preferably by both ETC co-chairs together. In case one of the members of the co-chair being prevented to attend the meeting, it can be chaired by only one of them

Where there is a need to adopt an agreement or to solve urgent matters arising between ETC meetings, the ETC co-chair may use a written procedure of consultation and decision-making. By virtue of it, the ETC co-chair communicates to the ETC members the issue for which their view is requested and requests proposals or approaches regarding the topic. Subsequently, the co-chair notifies the ETC members of the proposals received and submits them to their consideration. Finally, the co-chair informs the ETC members of the decision taken by the majority of the members.

The written procedure may be used only in connection with agreements on issues of formal content, ordinary development of the activity of the ETC and its subgroups and organisation or of representation that do not imply a default, amendment or modification of the EUROSAI Statutes and Standard Procedures, of these Terms of Reference, of the Training Strategy and the Operational Plan, of decisions of the Congress, the Governing Board or the ETC, or a change or distortion of the approaches and principles of the ETC.

Agenda

Section 9

The drafting of the agenda for the ETC meetings shall be under the responsibility of the co-chair.

The first draft shall be circulated to the participants in the ETC meeting for collecting comments and suggestions, at least, three weeks prior to the meeting. The ETC members and observers may submit to the co-chair their proposal of items to be included in the agenda for the coming meeting. The final draft agenda shall be submitted to the participants of the ETC meeting two weeks prior to the meeting.

The draft agenda shall be submitted to the approval of the ETC at the beginning of each meeting.

Procedure

Section 10

The chair shall open the ETC meetings. Thereafter, a representative of the host Institution shall address the participants in the meeting.

The approval of the agenda of that meeting and the adoption of the minutes of the preceding meeting shall be the first items to be submitted to the ETC. Then, the other items of the agenda shall be covered.

The chair shall offer the floor to the speakers for presenting the different items of the agenda, promote the discussions, conduct debates, ensure that all participants have a chance to speak, and shall set a time-limit, if necessary for covering the agenda.

The chair shall maintain good order of the meeting and solve any related matters arising in accordance with the EUROSAT Statutes, the agreements of the Congress and the Governing Board, and the operating standards.

Once the agenda has been covered, the meeting shall be closed by the ETC chair.

Minutes

Section 11

The co-chair shall draft the minutes and circulate them for comment to the participants within three months after each meeting. In addition, the co-chair shall draft a short summary with the main results and decisions taken at the meeting and send it to the ETC members, asking them for comments, within one month after the meeting. A summarised report on the meeting will be published in the annual EUROSAT Magazine for general information.

The minutes shall be presented at the next ETC meeting and they shall be submitted to the ETC for adoption.

Once approved, the minutes of the ETC meetings shall be circulated by the EUROSAT Secretary General to the heads of the SAs' members and observers of the Governing Board, as well as to the Heads of the ETC member SAs not taking part in the Governing Board. They shall be also made available on the EUROSAT website.

Reporting

Section 12

The ETC shall report annually, through the co-chair, to the Governing Board on the activities performed and the fulfilment of the tasks mandated in the field of training.

Every three years, the ETC co-chair shall submit to the Congress an activity report, a report evaluating the performance of the current Training Strategy, as well as a draft Training Strategy for the following period.

The ETC shall submit to the Governing Board and the Congress, when necessary and under the authority of the Governing Board, proposals and draft resolutions drafted in the scope of their competences.

Working Language

Section 13

The working language of the ETC is English.

Financial Provisions

ETC Funding

Section 14

Funding of the ETC activities is primarily borne by the respective SAI. Accommodation and travelling costs incurred during the meeting of the ETC and its technical committees and study groups shall be financed by the participating SAIs.

The organisational expenses are covered by the SAI that hosts the meeting following the provisions of articles 5.2 and 14.3 of the Standard Procedures of the Organisation.

Any options for external funding are to be considered, as needed, by the ETC taking into account the necessary requirements for keeping independence as well as for attending to EUROSAI priorities and objectives.

ETC Report on Financial Requests for Training from EUROSAT Budget

Section 15

The ETC shall report to the Governing Board on the financial requests made for organising training events and performing training initiatives within the remit of or in cooperation with EUROSAT. The report shall cover considerations on the opportunity and adequacy of granting funds, as well as on the amount requested.

Before issuing the report, the ETC shall take into account the provisions contained in articles 5.2 and 14.3 of the EUROSAT Standard Procedures and the Principles relating to the Granting of Subsidies and the Criteria for Establishing the Amounts of the Subsidies approved by the V EUROSAT Congress (see Annex 2). It shall also consider the available financial and budgetary resources of EUROSAT, as well as the funding cap on the amount to be granted to each requesting EUROSAT SAI paying due regard to the respective group of financial contribution it is included in.

The ETC shall also consider in its report, the actual need for the funds requested to cover any topics/types of events essential for ensuring its appropriate and efficient development following quality standards at technical and operational levels.

Final Provision

Section 16

These Terms of Reference shall be kept under review to reflect the mandates received from the Congress and the Governing Board, the agreements taken on its structure and operation by the referred EUROSAT organs, and the new developments in the internal and external remit of the Organisation.

Any changes hereto shall be subject to the agreement of the ETC.

These Terms of Reference shall come into effect upon the approval of the ETC at its meeting in Paris on 10 and 11 May 2010.

**Members of the EUROSAT Training Committee
(as of May 2010)**

Country	Status	GB Resolution
Czech Republic	Member	XXII GB meeting, Madrid (Spain), 16 February 2000
Denmark	Member	XXII GB meeting, Madrid (Spain), 16 February 2000
France	Co-chair	XXII GB meeting, Madrid (Spain), 16 February 2000
Germany	Member	XXII GB meeting, Madrid (Spain), 16 February 2000
Hungary	Member	XXXI GB meeting, Reykjavik (Iceland), 11 September 2006
Lithuania	Member	XXXI GB meeting, Reykjavik (Iceland), 11 September 2006
Poland	Member	XXII GB meeting, Madrid (Spain), 16 February 2000
Portugal	Member	XXII GB meeting, Madrid (Spain), 16 February 2000
Russian Federation	Member	XXXII GB meeting, Bern (Switzerland), 13 September 2007
Spain	Co-chair	XXII GB meeting, Madrid (Spain), 16 February 2000
United Kingdom	Member	XXII GB meeting, Madrid (Spain), 16 February 2000

**Guests to EUROSAT Training Committee meetings
(as of May 2010)**

SAI or entity	Status	
European Court of Auditors	Guest	
EUROSAT WGEA	Guest	
INTOSAT Capacity Building Committee	Guest	
INTOSAT Development Initiative (IDI)	Guest	
SIGMA	Guest	

**Current Procedure for application and granting of subsidies
from the EUROSAI budget**

1. Regulatory financial framework for granting subsidies from the EUROSAI budget

1.1 Provisions in the “EUROSAI Standard Procedures”:

Article 5: Areas of authority of the Governing Board

1. *“To decide to organise seminars, meetings of experts and other similar temporary activities.*
2. *To determine the financial backing which is to be designated by EUROSAI to seminars and other analogue meetings, within the budgetary framework adopted by the Congress”.*

Article 14: Seminars, meetings of experts and other similar activities:

1. *“The decision to organise seminars, meetings of experts and other similar temporary activities shall be adopted by the Governing Board, with the prior knowledge of the Secretariat of EUROSAI, at the proposal of the SAI hosting the meeting. In the event that the latter does not form part of the Governing Board, the host SAI shall inform the Secretariat of its proposal, to enable the latter to include the proposal on the agenda of the next Governing Board meeting, and will be entitled to attend the Governing Board meeting in question for the sole purpose of presenting its proposal.*
2. *The host SAI shall be responsible for organising the seminar or meeting, and shall also be responsible for preparing and distributing the corresponding documents and for informing the Governing Board, through the Secretariat, of the results thereof. The Secretariat shall be provided with full information about these activities.*
3. *The seminars and other analogue meetings shall be financed by the SAI organising them and by the EUROSAI budget. The size of EUROSAI's contribution shall be decided by the Governing Board, after consultation with the Secretariat of EUROSAI”.*

1.2 Agreement of the V EUROSAI Congress (Moscow, 2002) on subsidies:

(Principles contained in DOCUMENT 2.2. "**Principles Concerning the Subsidies to be Granted for Events**" presented by the EUROSAI Training Committee (ETC) at the XXIV Governing Board Meeting and approved by the V Congress):

1. *“The granting of subsidies is subject to the availability of EUROSAI funds.*
2. *For the granting of subsidies, account will be taken of that established in article 14 of the Standard Procedures.*

3. *Therefore, the Governing Board will need to approve the amount, with the exception of aid or subsidies which could be contained in the Budget in a differentiated way, given that these latter are approved by the Congress to which the three-year budget proposal is put.*
4. *There will be no automatic granting of subsidies.*
5. *So, interested SAls must pass on their request to the Secretary's Office of EUROSAl, so that the latter may put the final proposal to the Governing Board for its approval.*
6. *Inasmuch as the ETC exists, the Committee will inform on applications for subsidies relating to training actions, with regard to their suitability.*
7. *For this, the applicant SAl will provide an explanatory report of the event.*
8. *The cost of training activities, specially translation and interpreters cost, will be taken into account to fix the level of subsidies*
9. *For the final award of the financing, the Governing Board will be able to take the classification of countries in accordance with the scales defined by the UN into account”.*

2. Procedure for application and granting of subsidies from the EUROSAl budget

1. Presentation of the financial request to the EUROSAl Secretary General by letter from the Head of the SAl interested in organising a training event, along with a report explaining the content, structure, total amount of the seminar and amount requested, as well as the purpose of the grant and any other relevant information.
2. The Secretariat will check the availability of financial resources in the EUROSAl budget, and the adequacy of the amount requested to the subsidy limit that correspond to each SAl according to the schedule established in the aforementioned Document 2 (fees group.- Please see item 4 of this paper).
3. The Secretariat shall forward the financial request to the ETC, so that it reports on the adequacy, amount, and on its contribution of the funded event to the development of the training strategy. The ETC report will be forwarded to the Secretary General, for its submission to consideration of the Governing Board.
4. The General Secretary will submit to the Governing Board his/her own proposal on the application, the financial request, as well as the ETC report.
5. The Governing Board will decide on the validity and size of the financial support, in view of the Training Committee report and the proposal of the Secretary General (Article 5.2 and 14.3 of the Standard Procedures).
6. Once the financial support is approved by the Governing Board, the Secretariat will notify it to the applicant SAl and the ETC. The payment shall be made by the Secretariat, on the agreed financial year, in the bank account of the requesting SAl.
7. The host SAl shall be responsible for organising the seminar, and it will report to the Governing Board, through the Secretariat, about the results (Article 14.2 of the Standard Procedures).

8. Once the event is concluded, the Head of the hosting SAI will send to the Secretary General a letter of justification giving certainty that the funding received was applied to the purpose for which it was granted. (Agreement adopted at the XXXI Governing Board Meeting).
9. In the case of financial support provided to non-EUROSAI members, for contributing to the performance of training or institutional development programmes, the Governing Board uses to establish a reinforced justifying procedure. It consists on the grant justification by submitting a detailed report to the Governing on the application of the funding, to be submitted through the General Secretary, by a certain date of the year following that in which the aid was granted.

3. Groups of EUROSAI SAIs according to their financial contribution (fee) to the organisation (2009-2011 budget)

- Group I: Germany, France, Italy, United Kingdom, European Court of Auditors
- Group II: Belgium, The Netherlands, Sweden, Switzerland and Russian Federation
- Group III: Austria, Denmark, Slovak Republic, Slovenia, Finland, Greece, Hungary, Ireland, Israel, Luxembourg; Norway, Poland, Portugal, Czech Republic, Romania, Turkey
- Group IV: Albania, Andorra, Armenia, Azerbaijan, Belarus, Bosnia-Herzegovina, Bulgaria, Croatia, Cyprus, Estonia, Former Yugoslavian Republic of Macedonia, Georgia, Iceland, Kazasthan, Latvia, Liechtenstein, Lithuania, Malta, Moldova, Monaco, Montenegro, Ukraine.

4. Rates and limits of subsidies according to the fees group

(DOCUMENT 2.2. "***Principles concerning the subsidies to be granted for events***" adopted by the V EUROSAI Congress).

The limit for the financial support from the EUROSAI budget will be determined by applying to the unit of account, the rate fixed for each fee group:

- *Unit of Account* to be used (maximum): 6,950 Euros (amount of the maximum fee)
- Determination of the *subsidy limit* (depending on the fees groups):

Contribution Group I:	Index 1, maximum subsidy:	€6,950
Contribution Group II:	Index 1.4, maximum subsidy	€9,730
Contribution Group III:	Index 1.8, maximum subsidy	€12,510
Contribution Group IV:	Index 2, maximum subsidy	€13,900