

Official Gazette of the Republic of Macedonia No. 43 of 04.03.2014

LAW ON AMENDING THE LAW ON AUDIT OF INSTRUMENT FOR PRE-ACCESSION ASSISTANCE (IPA)

Article 1

In the Law on Audit of Instrument for Pre-accession Assistance (IPA) ("Official Gazette of the Republic of Macedonia" No. 66/10), in Article 2 point 1 the words: "for the period 2007-2013" shall be deleted.

Article 2

In Article 5 a new paragraph (1) shall be added which reads:

"(1) The appointment of the General IPA Auditor and the Deputy shall be subject to announcement published in at least three daily newspapers with circulation throughout the whole territory of the Republic of Macedonia, one of the newspapers being published in the language spoken by at least 20% of the citizens whose official language is other than the Macedonian language."

In paragraph (1) which shall become paragraph (2) after point 3 shall be added two new points 4 and 5, as follows:

„4) to possess one of the following internationally recognized certificates or credentials for active knowledge of the English language not older than five years:

- TOEFL IBT at least 74 points,
- IELTS at least 6 points,
- ILEC (Cambridge English: Legal) - at least B2 level,
- FCE (Cambridge English: First) - passed,
- BULATS - at least 60 points or
- APTIS - at least B2 level;

5) has passed the psychological test and integrity test;“

Points 4 and 5 shall become points 6 and 7.

Article 3

After the Article 14 three new Articles shall be added 14-a, 14-b and 14-c, which read:

„ Article 14-a

- (1) Employees of the Audit Authority shall have the status of administrative officers or support and technical staff.

(2) The administrative officers referred to in paragraph (1) of this Article may be:

- IPA auditors who perform IPA audit, or
- civil officers who perform administrative works related to execution of competences of the Audit Authority as laid down by this Law.

(3) For matters relating to the labor relations of the employees referred to in paragraph (2) of this Article which are not regulated by this Law and by Collective Agreement, the provisions of the Law on administrative officers and the general regulations on labor relations shall be applied.

(4) Support and technical staff shall be the employees of the Audit Authority which perform works related to maintenance, transport and other support and technical works. General regulations on labor relations shall be applied for this staff."

Article 14-b

(1) The administrative officers in the Audit Authority who perform IPA audit shall be assigned levels of working posts and title descriptions as follows:

- level B1 Adviser to the General IPA Auditor,
- level B2 Assistant General IPA Auditor,
- level B3 Head of Department for audit development,
- level C1 Principal Senior Auditor,
- level C2 Senior Auditor,
- level C3 Auditor, and
- level C4 Junior Auditor.

Article 14-c

(1) Salaries of the IPA auditors shall be determined on the basis of coefficients, as follows:

- level B1 coefficient 3,50,
- level B2 coefficient 3,30,
- level B3 coefficient 3,12,
- level C1 coefficient 2,92,
- level C2 coefficient 2,74,
- level C3 coefficient 2,55 and
- level C4 coefficient 2,27.



(2) Administrative officers who do not perform IPA audit shall receive salaries according to the Law on Administrative Officers.“

Article 4

In Article 16 paragraph (1) after point 1 a new point 2 shall be added, which reads:

„2) to possess a certificate for acquired title in the field of audit;“

Points 2 and 3 shall become points 3 and 4.

Article 5

After Article 17 a new Chapter III-a shall be added. Promotion, appraisal and professional upgrade of the IPA auditors, consisting of three new Articles 17-a, 17-b and 17-c, which read:

„III-a. Promotion, appraisal and professional upgrade of the IPA auditors

Article 17-a

(1) The purpose of the promotion procedure is to ensure the IPA auditors career advancement i.e. transfer from lower-ranked to higher-ranked working posts.

(2) IPA auditor can be promoted to higher-ranked title, if he/she:

1) in the last two assessments has been appraised with “outstanding“;

2) has been working at least two years under the current title, and

3) has not being pronounced a disciplinary measure over the last year prior to submission of proposal for promotion by the Assistant General IPA Auditor.

(3) In order to start the promotion procedure, the Assistant General IPA Auditor / Head of Department for audit development, shall submit to the General IPA Auditor a proposal for promotion of the respective IPA auditor, stating the lower ranked title at which the IPA auditor performs the working tasks as well as the proposed higher ranked title and the reasons for promotion of the IPA auditor to a higher ranked title.

(4) The General IPA Auditor, in the frame of the fixed budget of the Audit Authority and based on the proposal made by the Assistant, General IPA Auditor and the opinion of the department for audit development, shall decide to accept or reject the proposal.

(5) The Decision for promotion is subject to approval by the Ministry of Finance which should be provided by the General IPA Auditor.

Article 17-b

(1) IPA auditors, except for the General IPA Auditor, shall be appraised once a year, no later than by the end of January in the current year for previous year.

(2) The IPA auditors shall be appraised by their immediate superior managerial auditor.

(3) The annual marks given to the IPA auditors may be as follows:

1) "outstanding";

2) "satisfactory" and

3) "unsatisfactory".

(4) The criteria which are the basis for appraisal shall be laid down by the General IPA Auditor, enacting a special internal act.

Article 17- c

(1) The IPA auditor shall professionally develop in the course of the year.

(2) General IPA Auditor shall adopt an annual training plan for professional development of the IPA auditors.

(3) Audit Authority shall keep records of the type and number of performed trainings, with the purpose of preparing the annual training plan."

Article 6

General IPA Auditor and its Deputy appointed by the date of enforcement of Article 2 of this Law, shall continue to exercise the function until expiry of the term of office to which they were appointed.

Article 7

Provisions of Article 2 of this Law shall be applied one year after this Law has entered into force, except for the provisions which refer to the requirements for knowledge of a foreign language which shall start to be applied two years after the date of entering into force of this Law.

Article 8

This Law shall enter into force on the eighth from the day it is published in the "Official Gazette of the Republic of Macedonia" except for the provisions referred to in Articles 3 and 5 of this Law which shall be applied from the date of enforcement of this Law on Administrative Officers ("Official Gazette of the Republic of Macedonia" No. 27/14).