CURRENCY EQUIVALENTS
(July 28, 2011)

Currency Unit = New Romanian Leu (RON)
US$ = 2.9631 RON

FISCAL YEAR
January 1 – December 31

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<td>European Union</td>
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<td>HR</td>
<td>Human Resources</td>
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<td>INTOSAI</td>
<td>International Organization of Supreme Audit Institutions</td>
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<td>IPSAS</td>
<td>International Public Sector Accounting Standards</td>
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<td>RCoA</td>
<td>Romanian Court of Accounts</td>
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<td>SAI</td>
<td>Supreme Audit Institution</td>
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Preface

The overall objective of this technical assistance is to support Romania’s efforts to improve the level of transparency, accountability, efficiency and effectiveness in public finances. The main objectives of the Romanian Court of Accounts (RCoA) are to provide assurance on the proper and efficient management and use of public funds, to increase the overall transparency of the State budget execution and improve the accountability of the budget holders in line with the INTOSAI guidelines. These objectives will be achieved through assistance to support the RCoA to develop and implement its Human Resources (HR) strategy.

The report was prepared by a core team led by Bogdan Constantinescu, Senior Financial Management Specialist and comprising Wayne Bartlett, an international consultant with extensive experience in strategic development and capacity building in public financial management, Doina Draniceanu, Head of the Training Unit within RCoA, and Anneliese Viorela Voinea, Financial Management Consultant. Camelia Gusescu, Program Assistant provided logistical support.

The team would like to express its gratitude to the representatives of RCoA for their constructive collaboration. The team would like to thank the president of RCoA, Mr. Nicolae Vacaroiu, as well as the vice-president Ms. Doina Dascalu for their effective leadership. The team would also like to acknowledge the support of the plenum of the RCoA to whom the proposed strategy in this report was presented in a formal session on June 23, 2011.

The team worked under the guidance of Mr. Ahmadou Moustapha Ndiaye (Manager, Financial Management, Europe and Central Asia Region) and received invaluable support from Mr. Peter Harrold (Country Director, ECCU5), Mr. Francois Rantrua (Country Manager, Romania), Mr. Marius Koen (Lead Financial Management Specialist) and Mr. Rajeev Swami (Sr Financial Management Specialist, ECSO3). The report was peer reviewed by Olav Rex Christensen (Senior Public Finance Specialist, HDNED), and Sanjay N. Vani (Lead Financial Management Specialist, OPCFM).
Executive Summary

This HR Strategy was elaborated following on from the development of the Institutional Development Strategy to ensure that the RCoA adopts effective and efficient HR policies which result in well trained and motivated staff who provide good quality services on behalf of the RCoA’s various stakeholders. Specific IT and Communications strategies have also been prepared in support of this overall Institutional Development Strategy.

The HR Strategy was prepared following extensive consultation with senior staff and other employees within the RCoA and a process which has attempted to capture the views and ideas of a wide range of people. The communication process has included a formal presentation of the contents of the strategy to senior directors and other staff and a high level presentation to the plenum to ensure ownership. The draft strategy has been circulated for comments and suggested changes have been reflected as appropriate in the final version as adopted. The RCoA will now take forward the finalisation of the implementation plan to support this strategy.

The HR Strategy was developed after an initial review of existing policies and procedures and a gap analysis undertaken to compare them against best practices, in particular INTOSAI guidance. Following this gap analysis, issues were identified in seven specific areas covering the spectrum of HR activities. These are:

- Recruitment and selection processes
- The staff performance appraisal system
- Promotion policies
- The Code of Ethics
- Training policies
- The HR IT system
- The organisational structure

After confirming the mission, vision and values of the RCoA in the field of HR, more detailed objectives were defined in each of the seven areas. This led to the development of a number of strategic measures and specific actions which needed to be taken to outline a plan by which necessary improvements could be made.

A crucial part of the strategy’s effectiveness is to ensure that steps are taken to effectively implement the strategy. Therefore a more detailed implementation plan was developed. This took the specific actions and organised them in the form of what might be termed „projects“. A Programme Board will be established to monitor progress in implementation and provide an information link to the plenum by the preparation of summary reports on the progress of each project on a regular basis.

Each project will have a designated coordinator. Their role will be to ensure that the project they are responsible for is delivered on time to the right quality and that all its objectives in terms of outcomes are achieved. They will help identify and lead a team to work with them on the delivery of these project outcomes and will prepare quarterly reports on the progress of each project for delivery to and review by the Programme Board.
Care has been taken in the suggested timing of these activities to ensure that each project is properly sequenced and also takes account of practical time constraints in terms of delivery. The deadlines are targeted to be challenging but achievable. They are also designed to take account of the fact that some individuals are assigned more than one project and therefore it may be unrealistic to take on more than one project at the same time.

The success of this strategy is significantly dependent on following the implementation plan and monitoring it closely. It is recognised that the future is sometimes „unknown territory” and issues may emerge which have not been currently identified in this HR Strategy. This may require some adjustment in tasks, personnel involved and deadlines to those suggested here. However it is important that these situations are identified as soon as possible – hence the significance of monitoring systems – and corrective action taken as soon as practical. However, it is important that, once agreed, the broad outlines of the Strategy are adhered to and that any changes are at the detailed level only, except in very exceptional circumstances.

Context. In keeping with the International Organization of Supreme Audit Institutions (INTOSAI) Guide on the institutional capacity building of Supreme Audit Institutions, drafted in 2007 by the members of Sub-Committee 1 on institutional capacity strengthening, chaired by the National Audit Office of Great Britain, there are a number of areas concerning Human Resources (HR) which are important in terms of ensuring that the Romanian Court of Accounts (RCoA) provides a high quality service. The Guide states that „capacity” means the skills, knowledge, structures and ways of working that make an organisation effective. Building capacity means developing further each of these, building on existing strengths, and addressing gaps and weaknesses. This HR Strategy seeks to define the ways in which this will be done, in the short and medium term (covering the period 2011-2014).

The Guide considers three other more specific topics related to capacity building and that have direct HR consequences. These are professional audit capacity, organisational capacity and capacity to deal with the external environment.

Analysing these further, the following issues have very significant HR impact:

- Developing/training staff
- Work planning and management
- Quality assurance
- Forward planning
- Leadership
- Managing resources

This HR Strategy follows on from the development of the Institutional Development Strategy of the RCoA, which identified a number of crucial HR-related activities that needed to be taken. In many ways, the delivery of all seven strategic objectives in the Institutional Development Strategy is impacted by HR activities, but there are two in particular where this is strongly the case. These are specific objective 4 in the Institutional Development Strategy which includes elements on making managerial and support processes more efficient and specific objective 6 which looks at increasing the professionalism of specialised staff in the RCoA. This latter objective has a number of actions identified which involve various elements concerning training. These are developed in more detail in this HR Strategy.

The HR Strategy is also linked to those strategies developed specifically for Communication and for Information Technology (IT). For example, improved soft skills which are one objective for this HR Strategy will potentially enhance the ability to communicate effectively. Similarly, reference is made in this HR Strategy to elements of the IT system that relate to HR information.

It is critical that it is recognised that the design, development and implementation of the HR Strategy is not the responsibility of the HR Department. Rather it is the role of every Counsellor of Accounts, Director and employee to play their part in ensuring that the Strategy is successfully implemented. This includes for example ensuring that there are robust performance appraisal systems in place which Counsellors of Accounts and Directors use as a means of ensuring that all employees are performing at a high level, that good performers are identified for potential promotion opportunities and that issues of poor performance are properly addressed.

It is vital that a Supreme Audit Institution (SAI) operates at high quality. The arguments for achieving excellence are more compelling for SAIs than for other institutions because of the nature of their work: judging the actions of others. The reputation of an SAI is based on the quality of its output. It can achieve respect and authority only if it is managed to high standards. This requires that every employee of the RCoA performs to these high standards and that proper measures are in
place to monitor this and take corrective action as necessary.

Having reviewed the current situation of the RCoA and considered its strengths and weaknesses, this strategy provides a high-level plan of action for strengthening the organisation in the following areas:

- Staff selection and recruitment
- Personnel performance assessment and evaluation mechanisms
- Retention and promotion of staff
- The Code of Ethics
- Training and continuous professional development
- The HR IT System
- Organisational Structure

This is the first formal HR strategy to be prepared by the RCoA. The organisation is keen to adopt approaches that are based on best practices and has also prepared an IT and a Communications Strategy as part of its efforts to do so. With respect to this HR Strategy specifically, a more detailed analysis of the gaps in the RCoA’s HR policies and practices which have led to its development is included in the Implementation Plan which should be read in conjunction with this document.

**Aim.** The effective and efficient use of Human Resources is a crucial part of the activities of the RCoA. The continuing integration process into the European Union (EU) requires that best European practices adopted elsewhere are also implemented in Romania. In this context, the HR function needs to be reconfigured significantly looking at both its characteristics and key tasks, leading to the adoption of a clear vision for the RCoA HR.

The strategy aims to improve human resources management by stating a clear set of specific strategic objectives for each field of interest, related strategic measures and a group of specific actions by which these may be achieved. In doing so, it focuses on the following key elements: professionalism, effectiveness and efficiency, seen as a complex of interrelated factors that support and reinforce each other, in order to ensure that the interests of individual and organizational development are met and to increase the degree of society’s confidence in the RCoA’s activities and outputs.
Gap Analysis

The first area in need of development is the generic one of not having a formal HR strategy adopted. Without a clearly articulated set of goals and supporting steps towards these goals it is very difficult for the RCoA to achieve sustainable and targeted development of its human resources which are the most crucial element in achieving success. The preparation of an HR strategy reflects the desire of the RCoA to adopt best practices in this area and to improve the quality of its human resources. As such it is an important step forward in terms of the continued development of the RCoA as a professional and well-regarded organisation. This implementation plan will help to ensure that the steps that need to be taken by the RCoA are successfully and effectively implemented in a way that will cement long-term and sustainable change to the organisation.

As a first step to developing the Strategy and this associated Implementation Plan a gap analysis examined the current state of affairs against best practice as outlined by INTOSAI. The following results were obtained:

Recruitment and selection. INTOSAI (the INTOSAI Guide „Building capacity in Supreme Audit Institutions” p46) suggests that an SAI should ask itself whether it has the right number and mix of staff in place to make it an effective organisation. To ensure that this is the case it is a requirement that recruitment and selection procedures end in the selection of staff with the right skills and competences to help the SAI to sustain and develop itself. This includes a recruitment process that allows the SAI to make its own independent judgments about the quality of staff it wishes to recruit.

The initial gap analysis of recruitment and selection practices at the RCoA demonstrated the following areas that needed development. Recruitment relied far too heavily on „book learning” of legislation and associated regulations for potential recruits to the SAI. They therefore provide more of a test of memory rather than auditing skills. Despite the inclusion of significant personal qualities within job descriptions, these were not tested fully either at examination or subsequent interview stage.

Further, examinations are run on a random approach to questions which both wastes the effort of those preparing the examinations and also introduces a degree of subjectivity into the interview process; candidates select questions for interview on a lottery basis which does not allow for a fair and objective assessment of candidates by testing them all against the same pre-set questions.

Other weaknesses in the current recruitment and selection processes include the fact that recruitment is done in batches in a way that can disadvantage those departments/territorial units with significant vacancies as these may not promptly be filled if there is no recruitment process due in the near future. It also tends to be done based on a replenishment of the current resources within the current structure rather than taking the opportunity to see whether the current establishment could be amended in a more appropriate way by using the financial resources available to underwrite a zero-based review of resources. This is an opportunity missed to update the establishment of the RCoA in a more appropriate and relevant manner.

Performance appraisal and assessment. INTOSAI (see p47 of the Guide) asks whether the SAI has performance evaluation schemes in place that provide „effective arrangements for appraising staff performance”. The RCoA has in place a comprehensive performance appraisal system that is rigorously applied to all employees on a regular basis. There are however some significant areas of improvement that are required if the scheme is to become fully effective, particularly the fact that:

- Although the scheme says that objectives should be used in the process, examination of those currently in place suggest that these are not SMART objectives (Specific, Measurable, Attainable, Relevant, Timely) but rather a long list of tasks that is
relevant to each role. They therefore do not perform a strong basis against which to assess personal performance.

- There is insufficient attention to individual strengths and weaknesses in the use of the forms in practice. This means that an opportunity is lost to address individual areas of weakness where improvement is required on a systematic basis.

- There is insufficient use of performance indicators in the appraisal system though a set of these is currently being developed and selective use of these may help to improve the quality of performance appraisal within the RCoA.

**Promotion and Retention of Staff.** INTOSAI asks (p47) „are there clear criteria and arrangements for promoting staff?” This is a very pertinent question for the RCoA as the demography of the organisation, with a number of older auditors in key positions who are due to retire in the course of the next few years, means that promotion of those with the right talents and abilities to senior positions is especially important. There is flexibility within the current system to promote staff based on good performance. This needs to be developed into a „fast track” approach which allows the promotion of younger, talented auditors to take senior positions quickly to replace those who are due to leave.

Another area where there are some important issues to be developed concerns the rotation of all audit directors. It is important that appointments to these positions are not seen as sinecures. Holding the same position for too long can mean a lack of freshness of ideas and approaches. In private sector audit firms in many jurisdictions it is common to find that audit directors rotate assignments once every five years. This is a good practice that would translate well to the public sector and particularly so in the RCoA where audit directors can hold the same position in territorial units for many years.

A final area where some improvements would be beneficial concerns reward and recognition of high-performing staff. Reward tends all too often to be measured in absolute monetary terms and there are legal limitations as well as budgetary constraints which limit the ability of the RCoA to offer this. However other rewards in terms of recognition e.g. by involving high-performing staff in international cooperation projects would be a way of offering a wider range of reward than is currently the case.

**Application of the Code of Ethics.** The RCoA has a comprehensive Code of Ethics which is substantially based on the INTOSAI Code. It also has a well thought-out set of procedures to help ensure that it is properly applied. There are few obvious gaps in the regime that exists in theory and the real challenge is to ensure that they are implemented in practice as they have only recently been adopted and it is therefore too early to say whether what is theoretically sound is also practically applied. This needs to be monitored as part of the plan.

An area where there is a more obvious weakness is in links with the disciplinary process. There is limited evidence that breaches of the Code of Ethics lead to strong disciplinary action and problems which have precluded this in the past have included legal issues and the support of the wider Court system. This is an area that should be further investigated as the Code has to „have teeth” if it is to be an effective deterrent against unacceptable behaviours.

The RCoA also has a complaints system in place that gives stakeholders the chance to complain about the actions of auditors. There have been some concerns in the past with investigating all complaints including those which are anonymous. The RCoA however is open to reviewing this system and strengthening it as it provides an important way of enhancing the credibility of the organisation.

**Training.** INTOSAI states that “people are the prime resource of an SAI and one of the most effective ways for an SAI to strengthen its capacity - through developing its professional staff through training”. The RCoA has a well-staffed and run training department. Training is well organized and regarded. There are however a number of areas where some improvements
would be beneficial. These include:

- Training courses offered would benefit from offering a wider range of subjects, particularly areas covering “soft skills”. Current training provision concentrates very heavily on technical audit subjects and also has insufficient concentration on practical auditing skills.

- There is the potential to link training needs analysis to the performance appraisal system. However, this link is not currently as well developed as it could be and therefore an opportunity to base training more fully on a comprehensive assessment of training needs across the organisation is currently being missed.

- Most staff recruited to the RCoA do not have previous auditing experience. However there is a variable approach to the way in which they are inducted into the organisation and particularly in how they are taught to be auditors. This ranges from the very good to the weak. A consistent approach is therefore needed, one which in particular ensures that new auditors are trained and provided with the right skills to perform their role effectively.

- There would be benefit in introducing a formal requirement for all audit staff to undertake an agreed number of hours Continuing Professional Development (CPD) training on an annual basis in order to ensure that skills are kept up to date.

- The RCoA relies significantly on its own in-house trainers to deliver training. There is due to be an updated Training of Trainers course in the near future. The organisation would benefit from ensuring that this concentrates on practical training skills (e.g. good communication techniques) as well as the requisite technical knowledge.

- The RCoA is in need of strong management and leadership skills, particularly given the significant challenges posed as a result of its demographic situation. There is no management or leadership scheme currently in place.

- There are some links with the Universities as regards the provision of auditing training but these are currently not formalised or especially well developed.

- The RCoA has a number of very experienced staff who are due to leave in the next few years. These might make good coaches and mentors for new staff and these possibilities should be fully explored.

**HR IT system.** There is another strategy in place for IT but it does not specifically deal with the issues arising from the HR IT system. These are several-fold. Firstly there are two separate systems for HR and Payroll. These are currently not integrated, a situation that brings with it the risk of duplicated information (a question of efficiency) or inconsistent data (potentially misleading and damaging to credibility). This is not best practice, which would require the integration of the two systems using consistent and shared data that provides „one single version of the truth‟.

Given the comprehensiveness of the performance appraisal system that is in place, and the significant amount of effort that is involved in collating the scores for each member of staff using it, the RCoA would also benefit from IT system support in the process.

**Organisational structure.** It is important that as much funding as possible is directed towards staff providing auditing services as opposed to support services. At the same time it is important to ensure that all necessary support services are adequately staffed and funded. There has not been a systematic review of the balance. Therefore it is important that such a review takes place to ensure that the balance is appropriate. Both auditing and support staff are crucial to the provision of a well-run range of services by the RCoA and a review of the establishment and functions undertaken by support services in particular is highly desirable.
One area where the RCoA has shown commendable innovation is in the establishment of a Quality Control Unit. A relatively recent development, the unit provides quality control to territorial units though it does not yet perform the same function for central auditing departments. This is an important part of the organisation which will help build organisational credibility and ensure high standards of performance.

**Implementation risks and risk management**

There are a number of implementation risks and it is important that these are identified and dealt with. Particular areas to be considered are the following:

- **Risk registers**: for each implementation task any risks should be identified as an early step by the task „owner” designated. They should also be required to designate mitigating actions that could be taken. A register of all these risks and the associated mitigating action should be kept centrally. This will evidence both that the task owners have taken sensible steps to consider and manage risks but also that should contingency plans need to be implemented when they already exist.

- **Ownership**: it is important that there is a clear sense of ownership of these measures. One obvious way to do this is to assign specific owners for each task as in the detailed Implementation Plan below. However other measures should also be taken especially the development of a communication plan for the HR strategy. Full reference should be made to it on the RCoA website. Further measures should include highlighting the HR Strategy in the RCoA’s Journal. Every opportunity should also be taken to refer to the HR Strategy in team meetings that are held.

  **Ownership** will also be assisted by the inclusion of a wider range of employees in some of the Working Groups mentioned in the Implementation Plan. It is important that a range of views is represented both to ensure that the policies developed are effective and relevant and also that ownership is facilitated.

- **Realism**: there needs to be a sense of realism both in the specific measures adopted and also the timetable for their implementation. The measures outlined have been agreed by the plenum of the RCoA as being sensible and achievable. The timetabling suggested below attempts to take account of time pressures by sequencing events in a logical order and by attempting to avoid unrealistic overloading of timetabling in the early part of the Strategy. The HR Strategy covers the period 2011-2014 and the timetabling attempts to take full advantage of the fact that this is a three-year implementation period. Staggering implementation in this way will also avoid the dangers of „implementation overload”, that is to say when so much change is happening that it becomes overwhelming for those involved in the process.
II. The Court of Accounts’ Mission, Vision and Values in the field of Human Resources

Mission. In order to effectively perform its activity, the Court of Accounts depends on the knowledge, skills, expertise and motivation of its staff. Staff training and the development of both employees and the RCoA as a whole are crucial in creating the right work environment and organizational culture to lead to the attainment of high levels of professionalism and quality.

In response to the challenges presented by these objectives, the RCoA will design and deliver human resources policies, systems, strategies and plans to implement ongoing developmental activities and enhanced organizational learning.

The overall HR mission is to have in place a package of HR measures that will deliver high quality performance by the RCoA’s employees and by the organization as a whole. These measures will cover the full range of HR activities, namely staff selection and recruitment, personnel performance assessment and evaluation mechanisms, the retention and promotion of staff, training and continuous professional development, the robustness and effective implementation of the Code of Ethics, the HR IT System and the organisational Structure and Administration.

All these factors must work together to produce a high level of quality and effectiveness on the part of its staff and of the organisation as a whole. This supports the delivery of the RCoA’s key goals, particularly that of „strengthening the institutional capacity of the Romanian Court of Accounts as an independent, professional and trustworthy institution concerning external audit of public funds”.

To support this objective, the RCoA will deliver good quality training, encourage the appropriate behaviors of employees, ensure that it has an organizational design that provides a suitable framework to operate as an effective and efficient institution and endeavor to employ individuals with the requisite skills and attitudes to become successful employees. It will aim to motivate good performance and address issues of under-performance in an open and positive manner. Applied properly, these measures will have a strong impact on individual and organizational performance and behaviors.

Vision. The aim of the vision statement is to summarise in an inspiring and succinct way the desired outcome of the HR strategy. In terms of the RCoA, it can be stated as the development of high quality, well motivated, suitably trained and effectively led auditors and support staff working within a supportive and appropriate organizational structure that enables the RCoA to deliver outstanding outcomes for the public.

Values. As defined in the Institutional Development Strategy, the RCoA HR values encompass independence, objectivity, professionalism, responsibility, efficiency, integrity, transparency, impartiality and political equidistance.
III. Human Resources Change Process

3.1. Organization and structure of human resources

There are 1,134 specialty and 298 support staff within the RCoA (2010 Activity Report). There are 18 Counsellors of Accounts who are members of the plenum. The RCoA is organized into 12 Departments – out of which 10 are control/audit Departments, one is a Department for coordination, methodology, assessment of public internal control and audit systems, external public audit quality control, professional training, IT and reporting and the other the legal assistance Department. There are 41 County Chambers of Accounts and another in the Bucharest Municipality. The allocation of financial resources and the provision of logistics and of training facilities within the Court’s own training centers is overseen by the General Secretariat.

3.2. Culture and Organizational Change

At the heart of any successful change initiative is the issue of culture. An organization is shaped strongly by its culture; this can be for the good as a positive culture can drive change forward but a negative one can hold change back.

There are some strong positive cultural influences in play such as our commitment to training. We will build on these by seeking to develop our commitment to change. Various activities included in the actions below will help us to do this, such as the development of a management and leadership course, looking at appropriate ways of improving promotion prospects for suitably skilled individuals with the right technical skills and behavioural attributes and fostering open and transparent reward systems.

3.3. Priorities for modernizing activities within the HR Strategy

The HR strategy covers a wide range of activities. The key priorities include the following:
- Ensuring that the right mix and quality of staff is recruited into the organization
- Encouraging and rewarding good performance in the organization whilst proactively dealing with issues of under-performance by employees
- Providing top quality leadership to the organization
- Fostering positive behaviors by effectively implementing a robust Code of Ethics
- Increasing the quality, effectiveness and efficiency of training and improving professionalism through increasing the importance given to the professional training function, ensuring that the training programme meets the needs of the RCoA and its employees and that courses are delivered effectively with learning outcomes that are followed up and make a real difference to levels of staff and organizational performance.
- Promoting the development of an organizational culture of a nature that ensures a coherent link between training, performance, results and career management
- Progressively implementing the elements to define the institution as a "learning organization"
- Extending the use of modern educational methods and means
- Delivering effective and efficient IT support to HR activities
- Assimilating European best practice across the full spectrum of HR activities.
IV. General strategic objective, related specific strategic measures and actions to enforce specific strategic objectives in the field of human resources

General strategic objective in the field of human resources, defined as:

- the implementation of effective management practice in the field of human resources leading to the delivery of outstanding performance by employees and the organization as a whole that fully meets the needs of the stakeholders of the RCoA.

The following specific strategic objectives shall be implemented within the framework of the general strategic objective in the field of human resources:

4.1. Specific strategic objective 1:

to ensure that the RCoA recruits and selects staff that bring to it, based on its needs, the requisite mix of technical abilities, potential to develop auditing skills and suitable personal qualities to sustain and develop the organization in the future.

4.2. Specific strategic objective 2:

to ensure that the RCoA has in place a staff performance management system that encourages and identifies good performance whilst also identifying areas of under-performance so that appropriate corrective action can be taken.

4.3. Specific strategic objective 3:

to ensure that realistic possibilities for promotion exist to assist the RCoA in the motivation and retention of staff.

4.4. Specific strategic objective 4:

to ensure that the RCoA has in place an effective Code of Ethics that is consistently applied and that acts as an effective source of guidance for all staff.

4.5. Specific strategic objective 5:

to ensure that the training system fully meets the need for professional development for RCoA staff by providing a full range of training opportunities, operated in an efficient and well-organised manner, that meets the training needs of both the organisation and individual members of staff within it.

4.6. Specific strategic objective 6:

to ensure that there is in place an effective HR IT system that supports management in the implementation of HR strategy and operations.
4.7. Specific strategic objective 7:

To ensure that the organizational structure is appropriate and effective in meeting the HR needs of the organization.

Below are the specific strategic objectives targeted to deliver the priorities identified within the HR Strategy and the related strategic measures and specific actions identified to achieve them:

4.1. SPECIFIC STRATEGIC OBJECTIVE 1

To ensure that the RCoA recruits and selects staff that bring to it, based on its needs, the requisite mix of technical abilities, potential to develop auditing skills and suitable personal qualities to sustain and develop the organization in the future.

<table>
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<th>Strategic measures</th>
<th>Specific actions</th>
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<tr>
<td><strong>Ensure that the appropriate new staff are selected</strong> by implementing an appropriate examination regime that tests the full range of skills necessary for the posts available.</td>
<td><strong>Update the examination process to a case study format to cover the full range of skills required.</strong> This should include not only knowledge of the legislative basis by which the Court of Accounts is empowered but also personal skills as defined by personal specifications that currently exist within the job descriptions and knowledge of the Code of Ethics and how to apply it. The examination will include full testing of report writing skills and an understanding of how to identify and manage risks. <strong>Administrative improvements</strong> will also be made, particularly by giving candidates pre-printed copies of the questions rather than expecting them to be written down by them longhand at the start of the examination.</td>
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<tr>
<td><strong>Ensure that appropriate interviews are conducted</strong> for those who progress after the written examination by updating the current approach.</td>
<td><strong>The interview process will be amended to include more testing of personal competences</strong> (e.g. communication skills, ability to think under pressure, lateral thinking) and Code of Ethics application to test behaviours. The current <strong>random nature of questions will be amended</strong> and every candidate will be subject to the same questions to enable <strong>more direct and fairer comparison</strong> between them.</td>
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<td><strong>Amend the recruitment process</strong> to ensure that new staff intakes reflect the current needs of the RCoA.</td>
<td><strong>The current approach to recruitment typically (though there are occasional exceptions) organizes such processes in large batches. There will be a zero-based approach introduced, by which the RCoA assesses recruitment needs against its current skills mix and planned work program. The recruitment process will then be targeted on identifying the candidates who are best equipped to meet the skills gaps that have been assessed.</strong></td>
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<tr>
<td><strong>Allow more flexibility in the frequency of organising</strong></td>
<td><strong>The situation whereby recruitment only takes place in “batches” creates significant difficulties when a large number</strong></td>
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examinations for recruitment when emergency situations arise. of vacancies exist for an extended time until the next recruitment process is commenced.

There will therefore be more flexibility for recruitment at a localized level when significant numbers of vacancies exist.

4.2. SPECIFIC STRATEGIC OBJECTIVE 2

To ensure that the RCoA has in place a staff professional performance appraisal system (“appraisal system”) that encourages and identifies good performance whilst also identifying areas of under-performance so that appropriate corrective action can be taken.

<table>
<thead>
<tr>
<th>Strategic measures</th>
<th>Specific actions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Modernise the appraisal system</strong></td>
<td>The appraisal system will be improved by introducing much <strong>more targeted objectives</strong> (Specific, Measurable, Attainable, Relevant, Timely). There will be <strong>far fewer of them</strong> than is currently the case. The system as a whole will be made <strong>more transparent</strong>. Establish specific objectives for departments in the central structure (I, VI and VII). The <strong>performance management indicators</strong> currently under development will be finalised and used as <strong>part of the appraisal system</strong>. The appraisal system will be managed in such a way that it is not only linked to <strong>promotion prospects</strong> (as is currently the case) but also <strong>poor performance</strong> will be better identified and <strong>corrective measures</strong> to deal with any individual deficiencies that are made apparent will be initiated. The evaluation system will also identify <strong>training needs</strong> for individual employees and these will be fed formally into the training system.</td>
</tr>
<tr>
<td><strong>Develop criteria</strong> based on individual job requirements.</td>
<td>Develop a mix of <strong>individually qualitative and quantitative criteria</strong> by which staff will be appraised. These will be specific to each job. These will be individually differentiated in relation to the specific requirements of each job.</td>
</tr>
</tbody>
</table>
## 4.3. SPECIFIC STRATEGIC OBJECTIVE 3

To ensure that realistic possibilities for promotion exist to assist the RCoA in the motivation and retention of staff.

<table>
<thead>
<tr>
<th>Strategic measures</th>
<th>Specific actions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ensure that promotion is linked to performance</strong> in such a way that the RCoA’s needs in the short, medium and longer term are best met.</td>
<td>The RCoA is faced by some significant challenges due to the <strong>age profile</strong> of some of its senior staff. These need to be met by developing ways of <strong>“fast tracking”</strong> younger talented auditors into more senior positions. <strong>Promotion</strong> will be <strong>linked fully to performance rather than to seniority</strong>. Sufficient flexibility to provide <strong>more rapid advancement through pay bands</strong> based on performance assessment should be assured.</td>
</tr>
<tr>
<td><strong>Review the legal framework</strong> to introduce greater flexibility as regards the rotation of audit directors.</td>
<td>Currently there is very <strong>little flexibility to rotate audit directors</strong> which could lead to them not properly challenging the audited entities they are checking. The RCoA will attempt to revise the legal framework so that rotation of audit directors can take place at <strong>regular intervals, e.g. once every five years</strong>. This will help to strengthen the objectivity of audit directors. It will also assist in building confidence with the public that decisions have been made on an objective and professional basis.</td>
</tr>
<tr>
<td>The RCoA will <strong>examine ways of offering non salary related incentives to motivate and reward good performance.</strong></td>
<td>Good management practice encourages the <strong>appropriate use of reward systems</strong> to build morale and motivate employees. These include <strong>financial rewards</strong> through the <strong>salary system</strong> but also <strong>other forms of recognition</strong> e.g. including high performing staff on international collaboration schemes. The RCoA will investigate the possibility of <strong>further international links with SAIs</strong> and other audit organisations with a view to establishing <strong>internships and exchange visits</strong> with these, as both a motivational tool and an important development activity.</td>
</tr>
</tbody>
</table>
4.4. SPECIFIC STRATEGIC OBJECTIVE 4

To ensure that the RCoA has in place an effective Code of Ethics that is consistently applied and that acts as an effective source of guidance for all staff.

<table>
<thead>
<tr>
<th>Strategic measures</th>
<th>Specific actions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Monitor the implementation of the Code of Ethics</strong></td>
<td>The RCoA has recently updated the Code of Ethics substantially based on the INTOSAI Code. Monitoring systems have been introduced and steps will be taken to review these after a short period of time and ensure that they are working effectively. Establish links with another SAI’s with a longer experience of implementing a Code of Ethics to assist with effective implementation within the RCoA.</td>
</tr>
<tr>
<td><strong>Strengthen links</strong> between the Code of Ethics and the disciplinary process.</td>
<td>Ensure that there are specific links between the Code of Ethics and the disciplinary procedures in place. Review the range of sanctions available and make sure that there are explicit and fully-understood links between proven offences and the penalties applied to individuals.</td>
</tr>
<tr>
<td><strong>Review the effectiveness of the complaints system</strong> to help ensure that there is open access to complainants.</td>
<td>As a public body, the RCoA has a responsibility to give unfettered access to complainants in a way that protects their legitimate right to complain without unfair consequences and also as a way of verifying that the behaviours of employees meet the very high standards expected. The system will be reviewed to ensure that there is such access with the requisite degree of protection for complainants and that all complaints, including those which are anonymous, are adequately investigated.</td>
</tr>
</tbody>
</table>

4.5. SPECIFIC STRATEGIC OBJECTIVE 5

To ensure that the training system fully meets the need for professional development for RCoA staff by providing a full range of training opportunities, operated in an efficient and well-organised manner, that meets the training needs of both the organisation and individual members of staff within it.
Strategic measures

**Update course syllabus** to make it more reflective of the needs of the RCoA

Specific actions

The **range of courses** offered will include much more than it currently does on „soft skills” such as time management, management skills, communication (verbal, written etc), dealing with low performance, motivation.

It will also include much more on **practical audit skills** such as audit planning, audit execution, report-writing, following up on recommendations, performance auditing, IT audit skills, risk-based auditing. Training on accruals accounting will also be provided, linked to a wider programme of International Public Sector Accounting Standards (IPSAS)-based courses.

Courses offered will be much **more closely aligned to the specific needs of both individual auditors and the RCoA as a whole**. Information on this should be obtained from the staff performance evaluation system.

All new recruits will be required to undergo a three month induction programme. They will attend the courses established as an **introduction to audit**. The content of these courses will be reviewed and updated as appropriate. This classroom-based training will be combined with on-the-job training. This induction programme will be **timed to coincide as closely as possible to the activity start dates of new auditors**.

Auditors will have clearly established **Continuing Professional Development requirements** for them, providing that a prescribed number of hours training each year is delivered to each employee. A **monitoring system** will be established to make sure that this is complied with.

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**Equip trainers with the right skills** to successfully deliver training.

The RCoA uses many of its „own internal trainers” to provide training. **Training of trainer courses** are due to be delivered in 2011; the content of these will be reviewed to ensure that both **technical audit knowledge and training (personal) skills of potential trainers are properly tested** and that only those who have both elements are chosen as trainers.

**Evaluation forms from courses subsequently delivered should be followed up** to ensure that if there are concerns about the quality of training then these are followed up and any issues emerging are properly dealt with.

The RCoA will take the lead in establishing what training needs exist and which are appropriate to be delivered by **external training providers**. There will be **regular competitions** in compliance with procurement laws to ensure that the market is as open as it can be based on the number of potential providers in it.

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**Ensure that leadership and management skills are further developed.**

Investigate the possibility of establishing a **management development course** by which the management skills of the RCoA are suitably enhanced. These will focus on important management skills including communication, motivation, dealing
Take full advantage of the communications infrastructure to deliver training in the most effective ways.

Ensure that the administration of training is further developed.

Develop links with the Universities and other professional bodies to provide appropriately skilled graduates to the RCoA.

Introduce coaching and mentoring scheme to develop less experienced auditors.

The RCoA has a good technical communications infrastructure. This will be fully exploited by developing e-Learning courses for auditors to access at times which are most convenient to them. This could be supplemented by taking full advantage of video-conferencing links to facilitate increased training and other communication opportunities.

The RCoA has a well-developed training administration. This will be further improved in several ways. First of all, a more integrated approach to defining training requirements (referred to above) will be an important development. The training evaluation form will also be expanded to incorporate a greater number of questions and also offer the respondents more opportunity to add narrative suggestions for improvement. Trainees will be asked to outline their personal learning objectives at the start of each course and asked to demonstrate how they will use the knowledge gained in training when they return to work; directors will then follow up on this as part of the performance management reviews undertaken.

The RCoA will develop cooperation protocols with Universities and with field professional bodies (Chamber of Financial Auditors of Romania (CAFR), Chamber of Fiscal Consultants (CCF), Body of Licensed Accounting Experts and Accountants (CECCAR), Association of Chartered Certified Accountants (ACCA)).

The RCoA has a number of very experienced senior staff, a proportion of whom are due to retire in the next few years. The organisation will develop a coaching and mentoring scheme by which this experience can be passed on in a structured and organised manner to less experienced employees.

4.6.SPECIFIC STRATEGIC OBJECTIVE 6

To ensure that there is in place an effective HR IT system that supports management in the implementation of HR strategy and operations.
## 4.7. SPECIFIC STRATEGIC OBJECTIVE 7

To ensure that the organizational structure is appropriate and effective in meeting the HR needs of the organization.

<table>
<thead>
<tr>
<th>Strategic measures</th>
<th>Specific actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensure that there is an effective and integrated HR and Payroll system in place.</td>
<td>The RCoA has separate systems for HR management and Payroll. These are not integrated, partly as a way of ensuring confidentiality of data. There are system ways of ensuring this happens which, if implemented, would provide the requisite degree of confidentiality whilst ensuring that data is consistent and updated in „real time” on both systems – „one single version of the truth”. The systems will be thoroughly reviewed to ensure that they are providing the right kind of information („accurate, timely, comprehensive, consistent”) and the possibilities of integration between the systems should be explored.</td>
</tr>
<tr>
<td>Modernise the staff professional performance appraisal system by exploring the possibility of software being used by the RCoA to support it.</td>
<td>There is a comprehensive staff professional performance appraisal system established in the RCoA (though as outlined elsewhere some key elements are in need of amendment). There is a possibility of software being used to support an updated staff performance management system and this will be explored. This will include investigating the possibility of whether the staff professional performance appraisal system can be automated to collate and summarise information on training needs and feed them into the training programme.</td>
</tr>
</tbody>
</table>

Ensure that appropriate proportions of the cost base are designated to audit and support staff and that the overall organisational structure is the most effective possible. | It is important that the right proportion of cost is being designated to auditors and support staff respectively. As much as possible should be designated to audit activities but it is also important that support activities are adequately staffed. There are some areas e.g. translation where this does not appear to be the case. Therefore there will be a review of support costs to see whether there are areas where cost savings could be made or where further spending is needed. |
The role of the **General Secretariat will be reviewed** to ensure that it accomplishes its assigned tasks efficiently and effectively and to take action to close any gaps that become apparent as a result of this analysis.

The role of the recently established **Quality Control Unit will be reviewed** and a **plan developed** by which its activities can in the medium term evolve to cover both central and territorial structures of the Court of Accounts. The plan will also look at ways in which they can focus activities on areas of specific interest, for example how recommendations are followed up by auditors to ensure that they have been fully implemented.

**V. Implementing strategic objectives**

**Putting into practice the strategic measures** by conducting specific actions provided in the Court of Accounts’ HR Strategy for the period 2011 – 2014 shall be made by including these in the **action plan** to be drafted and subsequently **implemented**.

During the implementation period, this HR Strategy may undergo **modifications** so as to **adapt** it to emerging situations.

**Permanent monitoring and assessment of actions results** are required to **follow up the effectiveness of the objectives set within the framework of the HR Strategy**, by drafting periodical reports.

**Strategic objectives implementation monitoring** is an instrument to **correct possible deficiencies** during the implementation of this Strategy and of the related action plan.
VI. Implementation plan for the Human Resources Strategy

Appendix 1. Detailed Implementation Plan

Introduction
This Implementation Plan has been prepared as a result of the HR Strategy elaborated by the Court of Accounts during March-May 2011. It takes the specific actions identified and agreed in that strategy to the next level of detail by outlining specifically the concrete implementation measures to be undertaken, who is responsible for their overall delivery and by which date the measures detailed should be completed. It also identifies the outputs that should be delivered as a result.

The Plan should be used for ongoing monitoring. Although specific individuals are tasked with responsibilities for individual tasks, there should also be a clear designated owner for the Strategy as a whole. The role of this individual (the „Strategy Owner”) will be to take responsibility for ensuring that each designated task owner is on time with their delivery. Activities have been designed so that it should be possible to check on milestones within the overall delivery plan and this will enable a check on progress to be made. The aim is to ensure that there are „no surprises”, that is that slippages in time and quality of delivery are identified at an early stage and that corrective actions to deal with any deficiencies identified are taken as soon as possible so that the possibilities of successful implementation are maximised.

Background to the Current Situation
This implementation plan has been prepared by the Romanian Court of Accounts as a result of an analysis of the current situation regarding HR issues which in turn has led to the development of the first HR Strategy document to be developed by the organisation. This has been a two-stage process. In the first of them, a gap analysis was undertaken highlighting potential developmental needs as far as the RCoA is concerned. This then led to the creation of the HR Strategy document. The final stage of the process is this implementation plan which identifies the owners of the various tasks involved and the timescales by which changes should be made.
Gap Analysis

The first area in need of development is the generic one of not having a formal HR strategy adopted. Without a clearly articulated set of goals and supporting steps by which they may be achieved it is very difficult for the RCoA to achieve sustainable and targeted development of its human resources which are the - crucial element in achieving success. The creation of an HR strategy represents the desire of the RCoA to adopt best practices in this area and to improve the quality of human resources at its disposal. As such it is an important step forward in terms of the continued development of the RCoA as a professional and well-regarded organisation. This implementation plan will help to ensure that the steps that need to be taken by the RCoA are successfully and effectively implemented in a way that will cement long-term and sustainable change to the organisation.

As a first step to developing the Strategy and this associated Implementation Plan a gap analysis examined the current state of affairs against best practice as outlined by INTOSAI. The following results were obtained:

Recruitment and selection

INTOSAI (the INTOSAI Guide „Building capacity in Supreme Audit Institutions” p46) suggests that an SAI should ask itself whether it has the right number and mix of staff in place to make it an effective organisation. To ensure that this is the case it is a requirement that recruitment and selection procedures end in the selection of staff with the right skills and competences to help the SAI to sustain and develop itself. This includes a recruitment process that allows the SAI to make its own independent judgments about the quality of staff it wishes to recruit.

The initial gap analysis of recruitment and selection practices at the RCoA demonstrated the following areas that needed development. Recruitment relied far too heavily on „book learning” of legislation and associated regulations for potential recruits to the SAI. They therefore provide more of a test of memory rather than auditing skills. Despite the inclusion of significant personal qualities within job descriptions, these were not tested fully either at examination or subsequent interview stage.

Further, examinations are run on a random approach to questions which both wastes the effort of those preparing the examinations and also introduces a degree of subjectivity into the interview process; candidates select questions for interview on a lottery basis which does not allow for a fair and objective assessment of candidates by testing them all against the same pre-set questions.

Other weaknesses in the current recruitment and selection processes include the fact that recruitment is done in batches in a way that can disadvantage those departments/territorial units with significant vacancies as these may not promptly be filled if there is no recruitment process due in the near future. It also tends to be done based on a replenishment of the current resources within the current structure rather than taking the opportunity to see whether the current establishment could be amended in a more appropriate way by using the financial resources available to underwrite a zero-based review of resources. This is an opportunity missed to update the establishment of the RCoA in a more appropriate and relevant manner.

Performance appraisal and assessment

INTOSAI (see p47 of the Guide) asks whether the SAI has performance evaluation schemes in place that provide „effective arrangements for appraising staff performance”. The RCoA has in place a comprehensive performance appraisal system that is rigorously applied to all employees on a regular basis. There are however some significant areas of improvement that are required if the scheme is to become fully effective, particularly the fact that:
- Although the scheme says that objectives should be used in the process, examination of those currently in place suggest that these are not SMART objectives (Specific, Measurable, Attainable, Relevant, Timely) but rather a long list of tasks that is relevant to each role. They therefore do not perform a strong basis against which to assess personal performance.

- There is insufficient attention to individual strengths and weaknesses in the use of the forms in practice. This means that an opportunity is lost to address individual areas of weakness where improvement is required on a systematic basis.

- There is insufficient use of performance indicators in the appraisal system though a set of these is currently being developed and selective use of these may help to improve the quality of performance appraisal within the RCoA.

**Promotion and retention of staff**
INTOSAI asks (p47) „are there clear criteria and arrangements for promoting staff?” This is a very pertinent question for the RCoA as the demography of the organisation, with a number of older auditors in key positions who are due to retire in the course of the next few years, means that promotion of those with the right talents and abilities to senior positions is especially important. There is flexibility within the current system to promote staff based on good performance. This needs to be developed into a „fast track” approach which allows the promotion of younger, talented auditors to take senior positions quickly to replace those who are due to leave.

Another area where there are some important issues to be developed concerns the rotation of all audit directors. It is important that appointments to these positions are not seen as sinecures. Holding the same position for too long can mean a lack of freshness of ideas and approaches. In private sector audit firms in many jurisdictions it is common to find that audit directors rotate assignments once every five years. This is a good practice that would translate well to the public sector and particularly so in the RCoA where audit directors can hold the same position in territorial units for many years.

A final area where some improvements would be beneficial concerns reward and recognition of high-performing staff. Reward tends all too often to be measured in absolute monetary terms and there are legal limitations as well as budgetary constraints which limit the ability of the RCoA to offer this. However other rewards in terms of recognition e.g. by involving high-performing staff in international cooperation projects would be a way of offering a wider range of reward than is currently the case.

**Application of the Code of Ethics**
The RCoA has a recently updated comprehensive Code of Ethics which is substantially based on the INTOSAI Code. It also has a well thought-out set of procedures to help ensure that it is properly applied. There are few obvious gaps in the regime that exists in theory and the real challenge is to ensure that they are implemented in practice as they have only recently been - updated and it is therefore too early to say whether what is theoretically sound is also practically applied. This needs to be monitored as part of the plan.
An area where there is a more obvious weakness is in links with the disciplinary process. There is limited evidence that breaches of the Code of Ethics lead to strong disciplinary action and problems which have precluded this in the past have included legal issues and the support of the wider Court system. This is an area that should be further investigated as the Code has to „have teeth” if it is to be an effective deterrent against unacceptable behaviours. The RCoA also has a complaints system in place that gives stakeholders the chance to complain about the actions of auditors. There have been some concerns in the past with investigating all complaints including those which are anonymous. The RCoA however is open to reviewing this system and strengthening it as it provides an important way of enhancing the credibility of the organisation.

Training
INTOSAI states that “people are the prime resource of an SAI and one of the most effective ways for an SAI to strengthen its capacity through developing its professional staff through training”. The RCoA has a well-staffed and run training department. Training is well organized and regarded. There are however a number of areas where some improvements would be beneficial. These include:
- Training courses offered would benefit from offering a wider range of subjects, particularly areas covering “soft skills”. Current training provision concentrates very heavily on technical audit subjects and also has insufficient concentration on practical auditing skills.
- There is the potential to link training needs analysis to the performance appraisal system. However, this link is not currently as well developed as it could be and therefore an opportunity to base training more fully on a comprehensive assessment of training needs across the organisation is currently being missed.
- Most staff recruited to the RCoA do not have previous auditing experience. However there is a variable approach to the way in which they are inducted into the organisation and particularly in how they are taught to be auditors. This ranges from the very good to the weak. A consistent approach is therefore needed, one which in particular ensures that new auditors are trained and provided with the right skills to perform their role effectively.
- There would be benefit in introducing a formal requirement for all audit staff to undertake an agreed number of hours Continuing Professional Development (CPD) training on an annual basis in order to ensure that skills are kept up to date
- The RCoA relies significantly on its own in-house trainers to deliver training. There is due to be an updated Training of Trainers course in the near future. The organisation would benefit from ensuring that this concentrates on practical training skills (e.g. good communication techniques) as well as the requisite technical knowledge.
- The RCoA is in need of strong management and leadership skills, particularly given the significant challenges posed as a result of its demographic situation. There are some links with the Universities as regards the provision of auditing training but these are currently not formalised or especially well developed.
- The RCoA has a number of very experienced staff who are due to leave in the next few years. These might make good coaches and mentors for new staff and these possibilities should be fully explored.

HR IT system
There is another strategy in place for IT but it does not specifically deal with the issues arising from the HR IT system. There are several issues. Firstly there are two separate systems for HR and Payroll. These are currently not integrated, a situation that brings with it the risk of duplicated information (a question of efficiency) or
inconsistent data (potentially misleading and damaging to credibility). This is not best practice, which would require the integration of the two systems using consistent and shared data that provides „one single version of the truth”.

Given the comprehensiveness of the performance appraisal system that is in place, and the significant amount of effort that is involved in collating the scores for each member of staff using it, the RCoA would also benefit from IT system support in the process.

**Organisational structure**

It is important that as much funding as possible is directed towards staff providing auditing services as opposed to support services. At the same time it is important to ensure that all necessary support services are adequately staffed and funded. There has not been a systematic review of the balance. Therefore it is important that such a review takes place to ensure that the balance is appropriate. Both auditing and support staff are crucial to the provision of a well-run range of services by the RCoA and a review of the establishment and functions undertaken by support services in particular is highly desirable.

One area where the RCoA has shown commendable innovation is in the establishment of a Quality Control Unit. A relatively recent development, the unit provides quality control to territorial units though it does not yet perform the same function for central auditing departments. This is an important part of the organisation which will help build organisational credibility and ensure high standards of performance.

**Implementation risks and risk management**

There are a number of implementation risks and it is important that these are identified and dealt with. Particular areas to be considered are the following:

- **Risk registers:** for each implementation task any risks should be identified as an early step by the task „owner” designated. They should also be required to designate mitigating actions that could be taken. A register of all these risks and the associated mitigating action should be kept centrally. This will evidence both that the task owners have taken sensible steps to consider and manage risks but also that should contingency plans need to be implemented when they already exist.

- **Ownership:** it is important that there is a clear sense of ownership of these measures. One obvious way to do this is to assign specific owners for each task as in the detailed Implementation Plan below. However other measures should also be taken especially the development of communication on the HR strategy, by making full reference - to it on the RCoA website and by highlighting the HR Strategy in the RCoA’s Journal. Every opportunity should also be taken to refer to the HR Strategy in team meetings that are held.

  **Ownership** will also be assisted by the inclusion of a wider range of employees in some of the Working Groups mentioned in the Implementation Plan. It is important that a range of views is represented both to ensure that the policies developed are effective and relevant and also that ownership is facilitated.
- **Realism**: there needs to be a sense of realism both in the specific measures adopted and also in the timetable for their implementation. The measures outlined have been agreed by the plenum of the RCoA as being sensible and achievable. The timetabling suggested below attempts to take account of time pressures by sequencing events in a logical order and by attempting to avoid unrealistic overloading of timetabling in the early part of the Strategy. The HR Strategy covers the period 2011-2014 and the timetabling attempts to take full advantage of the fact that this is a three-year implementation period. Staggering implementation in this way will also avoid the dangers of „implementation overload”, that is to say when so much change is happening that it becomes overwhelming for those involved in the process.

**Implementation approach**
Best practice suggests that for each set of tasks to be actioned within the implementation plan there should be a designated person who is accountable for ensuring that all actions are followed through and are delivered to the right quality within the agreed timescale. This designated person should be someone possessed of the right mixture of technical knowledge and good soft skills. They will head up a small informal team which should be established for each set of activities depending on the balance of skills required. Effectively, these grouped activities take on the characteristics of individual projects. „Team” members will not be employed full time on these tasks but will be used as and when needed. With the effective implementation of each project, the need for that informal team to exist comes to an end and it will be dissolved.

**Implementation monitoring**
In order for the implementation plan to be effective, a properly functioned and designed monitoring system needs to be established. It is recommended practice that a Programme Board be established which has overall responsibility for monitoring the delivery of all the projects included in the implementation plan. They will meet on a regular (but, after the initial stages, not too frequent) basis to ensure that projects are in course to deliver their objectives. They will receive reports on project progress quarterly. There will be a chairperson appointed to head up this Programme Board. This should be an individual, such as a Counsellor of Accounts, with both influence and interest in the strategy. They will be supported by a small group of individuals and the Board will collectively hold project coordinators to account for delivering their project objectives. Each project in the implementation plan has a suggested project coordinator. Their role will be to develop detailed plans for each activity identified, to assemble and lead a group of suitably skilled individuals to deliver the project objectives and to delegate tasks to them in order that they do so. They do not have to deliver all of the task themselves but have to ensure that the informal „team” established for the project does so as a whole. They will prepare quarterly reports to the Programme Board in which they will report on progress, any problems that may have arisen and what actions have been taken to deal with them.
The overall monitoring system is shown in the scheme below:
### IMPLEMENTATION PLAN

<table>
<thead>
<tr>
<th>No</th>
<th>Specific strategic objectives</th>
<th>Strategic measures</th>
<th>Specific actions</th>
<th>Concrete implementation measures</th>
<th>Coordinating responsible person</th>
<th>Deadline</th>
<th>Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>To ensure that the RCoA recruits and selects staff that bring to it, based on its needs, the requisite mix of technical abilities, potential to develop auditing skills and suitable personal qualities to sustain and develop the organization in the future.</td>
<td>Ensure that the appropriate new staff are selected by implementing an appropriate examination regime that tests the full range of skills necessary for the posts available.</td>
<td>Project 1.1: Update the examination process to a case study format to cover the full range of skills required. This should include not only knowledge of the legislative basis by which the Court of Accounts is empowered but also personal skills as defined by personal specifications that currently exist within the job descriptions and knowledge of the Code of Ethics and how to apply it. The examination will include full testing of report writing skills and an understanding of how to identify and manage risks. Administrative improvements will also be made, particularly by giving candidates pre-printed copies of the questions rather than expecting them to be written down by them longhand at the start of the examination.</td>
<td>• Set up panel to review content of exam questions and devise case studies examining soft skills, application of Code of Ethics, risk identification and management, technical/legal issues. • Prepare revised examination paper based on this case study approach • Review results following revised examination paper and adjust future papers as appropriate to test report writing skills. • Change the requirement to hand-</td>
<td>Director Moise Popescu</td>
<td>31st October 2011</td>
<td>Revised exam paper mostly in case study format.</td>
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<td>31st March 2012</td>
<td>Case studies requiring written report answers</td>
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<tr>
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<td></td>
<td></td>
<td></td>
<td>31st March 2013</td>
<td>Pre-produced questions handed out at the start of exams</td>
</tr>
</tbody>
</table>

31st March 2012
<table>
<thead>
<tr>
<th>No</th>
<th>Specific strategic objectives</th>
<th>Strategic measures</th>
<th>Specific actions</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>write questions and give candidates pre-printed examination forms</td>
<td>As above</td>
<td></td>
<td>• Pre-printed examination questions</td>
</tr>
<tr>
<td></td>
<td>Ensure that appropriate interviews are conducted for those who progress after the written examination by updating the current approach.</td>
<td><strong>Project 1.2:</strong> The interview process will be amended to include more testing of personal competences (e.g. communication skills, ability to think under pressure, lateral thinking) and Code of Ethics application to test behaviours. The current random nature of questions will be amended and every candidate will be subject to the same questions to enable more direct and fairer comparison between them.</td>
<td>• Agree on key areas to be tested in interviews: e.g. soft skills, technical/legal, risk, Code of Ethics • Set up panel to agree on standard questions before the interview process begins • Review results from changed process and make modifications as appropriate</td>
<td>HR Compartment Director Stefan Ilie</td>
<td>1st March 2012</td>
<td>• Set of standard questions for use at interview • Content that more accurately reflects the needs of the RCoA</td>
<td></td>
</tr>
<tr>
<td>No</td>
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|    | **Amend the recruitment process** to ensure that new staff intakes reflect the current needs of the RCoA | **Project 1.3:** The current approach to recruitment typically (though there are occasional exceptions) organizes such processes in large batches. There will be a **zero-based approach** introduced, by which the RCoA **assesses recruitment needs against its current skills mix and planned work programme.** The recruitment process will then be targeted on **identifying the candidates who are best equipped to meet the skills gaps** that have been assessed. | • Undertake comprehensive review of current budget allocations and total available budget  
• Assess current and future needs of the RCoA and identify gaps that need to be filled.  
• Begin discussions with Parliament and MPF to reallocate funds and apply for new funds as necessary. | Vice President Doina Dascalu (President to initiate and lead discussions with Parliament if appropriate) | 1st September 2011  
1st March 2012  
1st May 2012 | • Revised budget based on current and future needs. |
|    | **Allow more flexibility in the frequency of organising examinations for recruitment** when emergency situations arise. | **Project 1.4:** The situation whereby recruitment only takes place in “batches” creates significant difficulties when a large number of vacancies exist for an extended time until the next recruitment process is commenced. There will therefore be more | • Agree on circumstances in which more flexible recruiting may be applied  
• Devise process by which proposals may be implemented by detailed discussion | Director Stefan Ilie | 31st October 2011  
31st January 2012 | • Revised arrangements for recruitment  
• Written policies and procedures to support the
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<td>To ensure that the RCoA has in place a staff professional performance appraisal system (“appraisal system”) that encourages and identifies good performance whilst also identifying areas of under-performance so that appropriate corrective action can be taken.</td>
<td>Modernise the appraisal system to make it a more effective tool for encouraging good performance and identifying poor performance.</td>
<td>Project 2.1: The appraisal system will be improved by introducing much more targeted objectives (Specific, Measurable, Attainable, Relevant, Timely). There will be far fewer of them than is currently the case. The system as a whole will be made more transparent. Establish specific objectives for departments in the central structure (I, VI and VII).</td>
<td>Establish working group to refine current appraisal system.</td>
<td>Mrs Svetlana Muresan</td>
<td>30th September 2011</td>
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<td>Develop new approach to one where specific objectives are introduced for each employee.</td>
<td>31st December 2011</td>
<td>More targeted objectives for each employee</td>
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<td>Create specific objectives for depts I, VI, VII.</td>
<td>31st December 2011</td>
<td>Specific objectives for Depts I, VI and VII.</td>
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<td>Introduce updated</td>
<td>30th April 2012</td>
<td>revised approach</td>
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<td>appraisals form which takes into account more targeted objectives</td>
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<td>Review effectiveness of implementation and adjust as necessary.</td>
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<td>Finalise performance management indicators and feed the results into the review of the appraisal system.</td>
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<td>Review process of dealing with poor performers. Assess weaknesses in current implementation and strengthen as appropriate.</td>
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<td>Ensure that training needs from appraisal process are fed into preparation of the</td>
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<td>Director Stefan Ilie</td>
<td>31st December 2011</td>
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<td>Project 2.2: The performance management indicators currently under development will be finalised and used as part of the appraisal system. The appraisal system will be managed in such a way that it is not only linked to promotion prospects (as is currently the case) but also poor performance will be better identified and corrective measures to deal with any individual deficiencies that are made apparent will be initiated. The evaluation system will also identify training needs for individual employees and these will be fed formally into the training system.</td>
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<td>Set of a limited number of focussed performance management indicators.</td>
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<td>1. Appraisal system objectives that take account of performance management indicators.</td>
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<td>2. Appropriate measures taken to deal with</td>
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<td>1</td>
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<td>Develop criteria based on individual job requirements.</td>
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<td>Training plan.</td>
<td>Mrs Svetlana Muresan</td>
<td>30th September 2011</td>
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<td>Project 2.3: Develop a mix of individually qualitative and quantitative criteria by which staff will be appraised. These will be specific to each job. These will be individually differentiated in relation to the specific requirements of each job.</td>
<td></td>
<td>• Set up working group to develop guidance on the type of criteria which should be used.</td>
<td>Mrs Svetlana Muresan</td>
<td>30th September 2011</td>
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<td>• Generate advice on criteria for directors to use</td>
<td>Mrs Svetlana Muresan</td>
<td>30th June 2012</td>
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<td>• Directors to devise specific criteria to relate to jobs and individuals.</td>
<td>Mrs Svetlana Muresan</td>
<td>30th April 2013</td>
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<td>3</td>
<td>To ensure that realistic possibilities for promotion exist to assist the RCoA in the motivation and retention of staff.</td>
<td>Ensure that promotion is linked to performance in such a way that the RCoA’s needs in the short, medium and longer term are best met.</td>
<td>Project 3.1: The RCoA is faced by some significant challenges due to the age profile of some of its senior staff. These need to be met by developing ways of „fast tracking” younger talented auditors into more senior positions.</td>
<td>• Assess the potential impact of demographic challenges (i.e. which departments/territorial units will be affected by auditors retiring).</td>
<td>Counsellor of Accounts Dumitru Alamiie</td>
<td>30th November 2011</td>
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<td>No</td>
<td>Specific strategic objectives</td>
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<td><strong>Introduce greater flexibility as regards the rotation of audit directors.</strong></td>
<td><strong>Project 3.2:</strong> Currently there is in practice very little flexibility to rotate audit directors which could lead to them not properly challenging the audited entities they are checking. The RCoA will attempt to amend this situation so that rotation of audit directors can</td>
<td>Promotion will be linked fully to performance rather than to seniority. Sufficient flexibility to provide more rapid advancement through pay bands based on performance assessment should be assured.</td>
<td>• Elaborate fast tracking scheme for new talent to rise through the organisation. This will allow younger auditors with the right skills who in the past might not have been promoted quickly to take the place of retirees.</td>
<td>President</td>
<td>30th June 2012</td>
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<td>• Implement fast track scheme</td>
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<td>• Review effectiveness of fast track scheme and adjust as appropriate.</td>
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<td>31st December 2013</td>
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<td>• Analyse current situation and identify obstacles to rotation</td>
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<td>• Draft revised processes to address these obstacles</td>
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|    |                                |                    | take place at regular intervals, e.g. once every five years. This will help to strengthen the objectivity of audit directors. It will also assist in building confidence with the public that decisions have been made on an objective and professional basis. | • Implement revised processes  
• Review effectiveness of revised processes | Vice President Doina Dascalu | 30th June 2013  
30th June 2014 |        |
|    |                                |                    | Project 3.3: Good management practice encourages the appropriate use of reward systems to build morale and motivate employees. These include financial rewards through the salary system but also other forms of recognition e.g. including high performing staff on international collaboration schemes. | • Identify areas for international collaboration  
• Establish criteria and identify employees with appropriate skills to participate in them  
• Set in place international collaboration programme  
• Arrange for feedback from those who take part to other employees | Vice President Doina Dascalu | 1st January 2012  
31st July 2012  
31st December 2012  
Ongoing |        |

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| 4  | To ensure that the RCoA has in place an effective Code of Ethics that is consistently applied and that acts as an effective source of | Monitor the implementation of the Code of Ethics. | Project 3.4: The RCoA will investigate the possibility of **further international links with SAIs** and other audit organisations with a view to establishing internships and exchange visits with these, as both a motivational tool and an important development activity. | • Contact other SAIs with a view to establishing internships  
• Agree arrangements for internship schemes  
• Send participants on internships  
• Review effectiveness and learning from internships.  
• Arrange programme of exchange visits to and from Romania  
• Review lessons learned from exchange visits. | Mr Dragos Budulac | 31st December 2012  
31st March 2013  
30th June 2013  
Ongoing | Internships  
Exchange visit programme |
<p>|  |  |  | Project 4.1: The RCoA has recently introduced an updated Code of Ethics substantially based on the INTOSAI Code. Monitoring systems have been introduced and steps will be taken | • Review effectiveness of Code of Ethics monitoring scheme to ensure that control mechanisms are working. | Mr Corneliu Cornea | 31st December 2011 | Revised monitoring scheme (if appropriate) |</p>
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|    | guidance for all staff.       |                    | to review these after a short period of time and ensure that they are working effectively. | • Analyse results to see if there are any areas of Code that appear to need tightening  
• Tighten Code and implementation thereof as appropriate | 28th February 2012  
30th September 2012 |  | • Revised Code of Ethics (if appropriate) |
|    | Project 4.2: Establish links with other SAIs with a longer experience of implementing a Code of Ethics to assist with effective implementation within the RCoA. | |  | • Identify suitable SAI to contact  
• Exchange information and arrange programme of visits with SAI identified  
• Study Code of other SAI and consider lessons to be identified for RCoA  
• Implement any changes to Code or monitoring system required as a result of | Vice President Doina Dascalu | 31st December 2011  
Ongoing | • Information from another SAI  
• Updated Code and monitoring system (if appropriate) |
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|    | *Strengthen links* between the Code of Ethics and the disciplinary process. | **Project 4.3:** Ensure that there are specific links between the Code of Ethics and the disciplinary procedures in place. Review the range of sanctions available and make sure that there are explicit and fully-understood links between proven offences and the penalties applied to individuals. | - Review existing disciplinary processes and their implementation  
- Compare to best practices and strengthen as necessary.  
- Draft revised processes.  
- Implement revised processes.  
- Assess effectiveness of new processes and revise as necessary. | Mr Corneliu Cornea  
30th June 2012  
30th June 2012  
30th November 2012  
31st December 2012  
31st December 2013 | Revised disciplinary processes as appropriate. |
|    | *Review the effectiveness of the complaints system* to help ensure that there *unfettered access to complainants* in a way that | **Project 4.4:** As a public body, the RCoA has a responsibility to give *unfettered access to complainants* in a way that | - Examine current system of complaints and compare against best practice. | Mr Valentin Chiș  
31st December 2011 | Revised complaints system. |
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|    | is open access to complainants. | protects their **legitimate right to complain** without unfair consequences and also as a way of verifying that the **behaviours of employees** meet the very high standards expected. The system will be reviewed to ensure that there is such access with the **requisite degree of protection** for complainants and that **all complaints, including those which are anonymous**, are adequately investigated. | • Obtain opinion of key stakeholders on operation of complaints system by detailed survey (e.g. Parliament, government, audited entities) .  
• Amend complaints system as needed and redraft procedures  
• Implement revised system.  
• Review effectiveness of new system. | 31st March 2013 | 31st March 2014 | **Updated syllabus** |
| 5  | To ensure that the training system fully meets the need for professional development for RCoA | **Update course syllabus** to make it more reflective of the needs of the RCoA.  
Project 5.1: The **range of courses** offered will include much more than it currently does on „**soft skills” such as time management, management skills,** | • Define all training needs in terms of skills and behaviours needed. | Ms Doina Dranceanu | 31st January 2012 | **Updated syllabus** |
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<td>staff by providing a full range of training opportunities, operated in an efficient and well-organised manner, that meets the training needs of both the organisation and individual members of staff within it.</td>
<td>communication (verbal, written etc), dealing with low performance, motivation. It will also include much more on <strong>practical audit skills</strong> such as audit planning, audit execution, report-writing, following up on recommendations, performance auditing, IT audit skills, risk-based auditing. Training on accruals accounting will also be provided linked to a wider programme of International Public Sector Accounting Standards (IPSAS)-based courses.</td>
<td>• Review existing courses offered and match against needs. &lt;br&gt; • Identify courses required to fill gaps. Consider whether these will be delivered by own trainers or external providers. &lt;br&gt; • Detailed preparation of courses to fill gaps. &lt;br&gt; • Deliver courses and evaluate results.</td>
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<td>&lt;br&gt;</td>
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| 2  | Project 5.3: All new recruits will be required to undergo a three month induction programme. They will attend the courses established as an **introduction to audit**. The content of these courses will be reviewed and updated as appropriate. This classroom-based training will be combined with on-the-job training. This induction programme will be timed to coincide as closely as possible to the activity start dates of new auditors. | - Design an induction programme for all new recruits matching classroom-based with on the job training as appropriate.  
- Review existing materials and update as appropriate.  
- Implement new course.  
- Implement a system to monitor that all new recruits participate in induction as soon as possible after they join.  
- Review new system and adapt as necessary. | Director Cristina Breden | 31st December 2011  
30th June 2012  
30th September 2012  
30th September 2012  
30th September 2013 | • Comprehensive and consistently applied induction programme.  
• Good quality induction training materials. |
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|    |                               | Project 5.4: Auditors will have clearly established Continuing Professional Development requirements for them, providing that a prescribed number of hours training each year is delivered to each employee. A monitoring system will be established to make sure that this is complied with. | • Agree on specific number of hours CPD training required.  
• Write procedures for the CPD system so that everyone is aware of what is required.  
• Establish monitoring system to ensure that all auditors obtain the required number of CPD hours.  
• Review new system and adjust as appropriate. | Ms Doina Draniceanu | 31st December 2011 | 30th June 2012 | 30th June 2012 | 31st December 2012 | • Clearly identified CPD requirements  
• Monitoring system to ensure that CPD requirements are being met. |
|    |                               | Equip trainers with the right skills to successfully deliver training. | • Establish clear criteria for skills required of trainers.  
• Review and update as necessary training of trainers course materials to see how suitable they are to cover all areas. | Director Cristina Breden | 30th June 2012 | 31st December 2012 | • Clear criteria for selection of trainers.  
• Updated training the trainers materials. |
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<td>tested and that only those who have both elements are chosen as trainers.</td>
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<td>• Review procedures by which trainers are selected to ensure that they are fit for purpose.</td>
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<td>Mrs Claudia Badescu</td>
<td>31st December 2011</td>
<td>System to regulate the performance of trainers.</td>
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<td></td>
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<td></td>
<td>• Implement revised training of trainers approach.</td>
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<td>30th June 2014</td>
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<td>Project 5.6: Evaluation forms from courses subsequently delivered should be followed up to ensure that if there are concerns about the quality of training then these are followed up and any issues emerging are properly dealt with.</td>
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<td>• Implement system by which trainers who are not performing well are identified and corrective action is implemented.</td>
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<td>Counsellor of Accounts Dumitru Alamiie</td>
<td>31st December 2011</td>
<td>Regular reviews of external training provision.</td>
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<td>Project 5.7: The RCoA will take the lead in establishing what training needs exist and which are appropriate to be delivered by external training providers. There will be regular competitions in compliance with procurement laws to ensure that the market is as open as it can be</td>
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<td>• Run competitions to select external trainers.</td>
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<td>31st March 2012</td>
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|    | Ensure that leadership and management skills are further developed | **Project 5.8:** Investigate the possibility of establishing a management development course by which the management skills of the RCoA are suitably enhanced. These will focus on important management skills including communication, motivation, dealing with below-par performance, time management, team leadership. | - Establish working group to look at management training development.  
- Identify suitable areas for management training.  
- Design training materials and training approach.  
- Deliver training.  
- Evaluate results and adjust training scheme as necessary. | delivered by internal trainers or external providers. | Vice President Doina Dascalu | 31st October 2011 | Management training scheme.  
28th February 2012  
30th September 2012  
31st December 2012 and ongoing  
31st December 2013 and ongoing. |
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<th>No</th>
<th>Specific strategic objectives</th>
<th>Strategic measures</th>
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<th>Deadline</th>
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|    | Take full advantage of the communications infrastructure to deliver training in the most effective ways. | Project 5.9: The RCoA has a good technical communications infrastructure. This will be fully exploited by developing e-Learning courses for auditors to access at times which are most convenient to them. This could be supplemented by taking full advantage of video-conferencing links to facilitate increased training and other communication opportunities. | • Specify technical infrastructure requirements for e-learning.  
• Review technical infrastructure to see how well configured all areas are for e-learning.  
• Design e-learning courses. Agree protocols on access and use of e-Learning for CPD purposes.  
• Implement e-learning system. Load courses onto technical platform.  
• Evaluate results obtained from e-Learning courses and adjust new system as necessary. | Director Cornel Constantinescu | 31st March 2012  
30th September 2012  
31st March 2013  
30th June 2013  
30th June 2014 | • E-learning training infrastructure.  
• E-learning courses. |
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<th>No</th>
<th>Specific strategic objectives</th>
<th>Strategic measures</th>
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<td>Ensure that the administration of training is further developed.</td>
<td><strong>Project 5.10:</strong> The RCoA has a well-developed training administration. This will be improved by first of all a more integrated approach to defining training needs (referred to above). The training evaluation form will be expanded to incorporate more questions and also offer respondents more opportunity to add comments for improvement.</td>
<td>• Update training evaluation form to offer trainees a greater opportunity to comment.</td>
<td>1. Implement revised evaluation form.</td>
<td>Mrs Claudia Badescu</td>
<td>31st December 2011</td>
<td>Revised evaluation form.</td>
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<td><strong>Project 5.11:</strong> Trainees will be asked to outline their personal learning objectives at the start of each course and asked to demonstrate how they will use the knowledge gained in training when they return to work; directors will then follow up on this as part of the performance management reviews undertaken.</td>
<td>• Add a section on learning objectives to the evaluation form: to be completed at the start of training.</td>
<td>• Insert a field for „lessons learned” into evaluation form.</td>
<td>• Feed evaluation of training into appraisal system.</td>
<td>Mrs Claudia Badescu</td>
<td>31st December 2011</td>
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<td>Updated appraisal system.</td>
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|    | Develop links with the Universities and other professional bodies to provide appropriately skilled graduates to the RCoA. | Project 5.12: The RCoA will develop cooperation protocols with Universities and with field professional bodies (Chamber of Financial Auditors of Romania (CAFR), Chamber of Fiscal Consultants (CCF), Body of Licensed Accounting Experts and Accountants (CECCAR), Association of Chartered Certified Accountants (ACCA). | • Develop protocols with Universities and other professional bodies.  
• Implement protocols.  
• Review effectiveness of implemented protocols. | Director Moise Popescu | 30th June 2012  
31st December 2012  
31st December 2013 | • Protocols with Universities and other professional bodies. |
|    | Introduce coaching and mentoring scheme to develop less experienced auditors | Project 5.13: The RCoA has a number of very experienced senior staff, a proportion of whom are due to retire in the next few years. The organisation will develop a coaching and mentoring scheme by which this experience can be passed on in a structured and organised manner to less experienced employees. | • Design coaching and mentoring scheme and identify coaches and mentors.  
• Implement scheme.  
• Review the scheme’s effectiveness. | Ms Doina Draniceanu | 31st December 2012  
31st March 2013  
31st March 2014 | • Coaching and mentoring scheme. |
<p>| 6  | To ensure that there is in place an effective HR IT system that supports management in the implementation of HR strategy and | Project 6.1: The systems will be thoroughly reviewed to ensure that they are providing the right kind of information („accurate, timely, comprehensive, consistent”) and the possibilities | • Define the requirements of the HR and Payroll System. | Director Cornel Constantinescu | 30th June 2012 | • Updated or new HR and Payroll system. |</p>
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<td>Modernise the staff professional performance appraisal system by exploring the possibility of software being used</td>
<td>Project 6.2: There is a comprehensive staff professional performance appraisal system established in the RCoA (though as outlined elsewhere some key elements are in need of amendment). There is a possibility of software being used to support an updated staff performance management</td>
<td></td>
<td>• Define system requirements.</td>
<td>Director Cornel Constantinescu</td>
<td>31st March 2012</td>
<td>Staff professional performance management system.</td>
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<td>Specific strategic objectives</td>
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<td>To ensure that the organizational structure is appropriate and effective in meeting the HR needs of the organization.</td>
<td>Ensure that appropriate proportions of the cost base are designated to audit and support staff and that the overall organisational structure is the most effective possible.</td>
<td><strong>Project 7.1:</strong> It is important that the <strong>right proportion of cost is being designated to auditors and support staff respectively.</strong> As much as possible should be designated to audit activities but it is also important that support activities are adequately staffed. There are some areas e.g. translation where this does not appear to be the case. Therefore there will be a <strong>review of support costs</strong> to see whether there are areas where cost savings could be made or where further spending is needed.</td>
<td>• Review design and costs of support services (link to zero based budget review).</td>
<td>Director Monica Mitroi</td>
<td>31st December 2011</td>
<td>• Revised support services structure and associated costs.</td>
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<td>Updated General Secretariat role and (if appropriate) structure.</td>
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**Project 7.2:** The role of the General Secretariat will be reviewed to ensure that it accomplishes its assigned tasks efficiently and effectively and to take action to close any gaps that become apparent as a result of this analysis.

- Review the role of the General Secretariat.
- Make recommendations for improvement.
- Implement recommendations.
- Review effectiveness of changes.
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<td>Counsellor of Accounts Dumitru Alamiie</td>
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**Project 7.3:** The role of the recently established [Quality Control Unit](#) will be reviewed and a [plan developed](#) by which its activities may evolve to [cover both central and territorial structures of the Court of Accounts](#). The plan will also look at ways in which they can focus activities on areas of specific interest, e.g. how recommendations are followed up by auditors to ensure that they have been fully implemented.

- **Specific actions:**
  - Review role of Quality Control Unit
  - Design roll-out of activities across central audit activities.
  - Implement new role.
  - Review effectiveness of new role.

- **Coordinating responsible person:** Counsellor of Accounts Dumitru Alamiie

- **Deadline:**
  - 30th June 2012
  - 31st December 2012
  - 31st March 2013
  - 31st March 2014

- **Outputs:** Revised role of Quality Control Unit.