

**Phare log frame**

<b>LOGFRAME PLANNING MATRIX FOR Project</b>		Programme name and number <b>Phare/2005</b>	
<b>Certification of the RCoA staff as international certified auditors and improvement of the human resources management and the internal information flow of RCoA (PHARE 2005)</b>		<b>Contracting period expires</b>	<b>Disbursement period expires</b>
		<b>As per the related Financing Memorandum</b>	<b>As per the related Financing Memorandum</b>
		<b>Total budget: 6.34 Meuro</b>	<b>Phare budget: 5.00 Meuro</b>
<b>Overall objective</b>	<b>Relates to Copenhagen criterion and acquis chapter</b>	<b>List of other projects with same objective</b>	
The overall strategic objective of the Romanian Court of Accounts for the years 2004-2006 is further strengthening the institutional capacity as an independent, professional and trustworthy institution of external control and audit of public funds, able to meet the requirements implied by Romania's future status of EU member state.	<ul style="list-style-type: none"> <li>• Administrative criterion</li> <li>• Chapter 28 – Public Finance</li> </ul>	<ul style="list-style-type: none"> <li>• <b>PHARE RO-2002/000-586.03.03</b> - further consolidation of the institutional capacity</li> <li>• <b>PHARE 2004 from the multiannual sector programming 2004 - 2006</b> - further development of the Romanian Court of Accounts institutional capacity and improvement of management information and the efficiency of administrative support</li> <li>• <b>DFID - Stage 3 (2003 –</b></li> </ul>	

		<p>2005) - implementation of financial and performance audit according to international and European standards</p> <ul style="list-style-type: none"> <li>• <b>World Bank - Private-Public Institution Building Loan (P.P.I.B.L.)</b> - training the audit staff in financial audit and accruals accounting</li> </ul>	
<b>Project purpose</b>	<b>Objectively verifiable indicators</b>	<b>Sources of Verification</b>	<b>Assumptions</b>
<p>The project purpose is to enable the Romanian Court of Accounts to become a modern and professional external audit institution, able to perform its statutory tasks related to the sound management and use of both internal and EU public funds, to cope with the requirements implied by the future Romania's status of EU member state and to respond to changes occurred in the way the public administration manages and accounts for its expenditure and EU funds.</p>	<p>a. The Court's reports to the Parliament reflect the Court's new competences, including audit of European Union funds and of privatisation</p>	<p>a. The Court's reports to Parliament;</p>	<ul style="list-style-type: none"> <li>• The Parliament establishes arrangements to consider the Court's reports and follow up recommendations.</li> </ul>
<b>Results</b>	<b>Objectively verifiable indicators</b>	<b>Sources of Verification</b>	<b>Assumptions</b>
<p><b>Certification of the RCoA speciality staff as international certified auditors:</b></p> <ul style="list-style-type: none"> <li>• Specialised staff trained in the implementation of INTOSAI Audit</li> </ul>	<p>1. no. of trained staff specialized in the following areas: implementation of INTOSAI Audit Standards,</p>	<p>a. Reports of the TA suppliers (key expert's reports); b. Monitoring performed by the Ministry of Public Finance /</p>	<ul style="list-style-type: none"> <li>• The level of trained staff resignations does not exceed 5 per cent a year.</li> <li>• After conducting the needs</li> </ul>

<p>Standards, of the European Guidelines for the implementation of the INTOSAI Audit Standards and of the IFAC International Audit Standards and staff certified as international auditors.</p> <p><b>Improvement of the human resources management and the internal information flow</b> (2005 investment task, subject to the recommendations of a needs assessment to be conducted in 2004 on the investment requirements of the RCoA)</p> <ul style="list-style-type: none"> <li>• Integrated solution for IT system (hard and soft) for a time resource planning and monitoring system</li> <li>• Good quality training facilities for managers and staff. <ul style="list-style-type: none"> <li>➤ sound installation for simultaneous translation for 30 staff/centre (for 6 centres), furniture (tables, chairs) for each of 6 professional training centres;</li> <li>➤ 200 desktops and 110 printers procured.</li> </ul> </li> <li>• Real-time information flow of the Court's management with the local audit structures - pilot</li> </ul>	<p>of the European Guidelines for the implementation of the INTOSAI Audit Standards and of the IFAC International Audit Standards;</p> <p>2. no. of certified specialised staff as international auditors.</p> <p>1. Integrated solution for the IT system (hard and soft) for a time resource planning and monitoring system developed;</p> <p>2. sound installation for simultaneous translation for 30 staff/centre (for 6 centres) procured;</p> <p>3. furniture (tables, chairs) for each of 6 professional centres procured;</p> <p>4. no. of desktops procured;</p> <p>5. no. of printers procured;</p> <p>6. national video - conference system set up.</p>	<p>Management Authority for Community Aid Framework. Monitoring of the EC Delegation in Romania;</p>	<p>assessment on the investment requirements of the RCoA, the investment needs are real and justified.</p>
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<ul style="list-style-type: none"> <li>➤ national video-conference system set up.</li> </ul>			
Activities	Means		Assumptions
<p><b>Certification of the RCoA speciality staff and international certified auditors</b></p> <ul style="list-style-type: none"> <li>➤ Assessment of the main differences between the international standards and the related Romanian rules and regulations, particularly the existing standards of the Romanian Court of Accounts, through seminars and/or presentations and direct debates;</li> <li>➤ Introduction in the fundamental requirements of the international standards on a standard-by-standard basis through seminars and/or presentations;</li> <li>➤ Intensive training courses through seminars, presentations, case studies and/or exercise groups, aiming at guiding and enabling the Court's staff to use and implement the international standards in practice;</li> <li>➤ Intensive specific training courses aiming to support the Court's staff to understand and implement the international auditing standards through seminars and/or</li> </ul>	<ul style="list-style-type: none"> <li>☐ Service contract</li> </ul>		<ul style="list-style-type: none"> <li>• The necessary staff is recruited and maintained;</li> <li>• Training centres financed through PHARE 2004 to be operative by mid 2006.</li> <li>• After conducting the needs assessment on the investment requirements of the RCoA, the investment needs are real and justified.</li> </ul>

<p>presentations, case studies and exercise groups. In the end of each of these sessions the participants will be subject to the evaluation tests.</p> <p><b>Improvement of the human resources management and the internal information flow</b> (2005 investment task, subject to the recommendations of a needs assessment to be conducted in 2004 on the investment requirements of the RCoA)</p> <ol style="list-style-type: none"> <li>1. Development of an integrated solution for IT system (hard and soft) for a time resource planning and monitoring system</li> <li>2. Providing good quality training facilities for managers and staff. <ul style="list-style-type: none"> <li>➤ Procurement of sound installation for simultaneous translation for 30 staff/centre (for 6 centres) and of furniture (tables, chairs) for each of 6 professional training centres;</li> <li>➤ Procurement of IT equipment.</li> </ul> </li> <li>3. Providing real-time information flow of the Court's management with the local audit structures – pilot -</li> </ol>	<p>- Supply contract</p>		
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through a national video-conference system.			
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