

## **Rules of Order of the General Audit Chamber**

The General Audit Chamber,

In consideration of Article 14 of the National Ordinance of the General Audit Chamber,

Resolves to adopt for its work the following Rules of Order:

### **Article 1. Chairperson**

1. The Chairperson represents the General Audit Chamber.
2. The Chairperson presides over the meetings of the General Audit Chamber. He is responsible for ensuring compliance with the rules applicable to the meeting and these Rules of Order.

### **Article 2. The Secretary-General**

1. The Secretary-General attends the meetings of the General Audit Chamber and is responsible for drafting the minutes. In consultation with the Chairperson, he shall ensure the preparation of the meetings by sending, in any case, the agenda, the documents relating to the items on the agenda, and the draft minutes of the previous meeting to the Chairperson, the members, and the substitute members of the General Audit Chamber at least three days before the meeting.
2. Letters and other documents of an urgent nature received by the General Audit Chamber are brought to the attention of the members and deputy members as soon as possible.
3. The Secretary-General is responsible, insofar as possible, for the implementation of all decisions taken by the General Audit Chamber.
4. The Secretary-General is required to present his annual plan to the members before May 1st. This plan is based on the budget for the upcoming year and will be discussed at a meeting of the General Audit Chamber. Once the members have been consulted, the Chairperson will approve the plan. The Board can make any changes to the plan before December 15th.
5. The General Audit Chamber shall appoint a deputy for the Secretary-General. The Secretary-General will propose a candidate for the position. The rules that apply to the Secretary-General also apply to the deputy Secretary-General.

### **Article 3. Meetings and agenda**

1. The General Audit Chamber meets twice a month. The Chairperson can call for additional board meetings if necessary. Board meetings are not public.
2. If one or more members should request an extraordinary board meeting, it is the responsibility of the Chairperson to convene the meeting if it is deemed necessary promptly. The Chairperson must ensure that the meeting is scheduled within four days of receiving the request without delay.
3. At least during the week prior to the board meeting, the Secretary-General will create the agenda and send out invitations, along with the previous meeting's minutes and other relevant documents. Members have the option to submit their agenda items ahead of time. The agenda is approved during the meeting.
4. During board meetings, at least the following agenda items will be discussed:
  - a list of individuals who were present as well as those who were unable to attend;
  - establishment of the agenda;
  - adopting the minutes of the previous meeting;
  - making notifications;
  - incoming documents;
  - reporting on administrative- and media contacts of the members and of the Secretary-General;
  - urgent matters and their possible resolution;
  - reporting and deciding on proposals introduced by members and the Secretary-General and on decisions deferred at the previous meeting;
  - providing updates on matters pertaining to procedural decisions;
  - miscellaneous questions.
5. The Chairperson can include additional items on the agenda.

6. When setting the agenda, members and the Secretary-General can suggest topics to be included.
7. The Chairperson sets the agenda for each extraordinary meeting.
8. A member who disagrees with any decision, can have their opinion recorded in the minutes, provided that it includes his reasons.
9. A member is entitled to notify the Chairperson of any matters they would like to have addressed in the upcoming meeting. In such cases, the Chairperson will present these matters for discussion and, if requested by the member, include them as separate items on the agenda.
10. Deputy members may attend meetings as observers at their own initiative. They can also be invited by the Chairperson when their presence is deemed beneficial.

#### **Article 4. Outgoing correspondence**

1. Correspondence on behalf of the General Audit Chamber is approved by the Chairperson.
2. The Secretary-General is authorized to sign correspondence at the administrative level, instead of the Chairperson.

#### **Article 5. Decisions and Voting**

1. Decisions during a board meeting of the General Audit Chamber are made by majority of votes during a board meeting, as laid out in Article 17 of the National Ordinance on the General Audit Chamber.
2. A decision is an outcome of a board approval in which a majority has voted, except for financial decisions in which the Chairperson is authorized under the National Ordinance General Audit Chamber.
3. In any case, the term decision means:
  - a. Establishing the recommendation list within the context of Article 2, paragraph 4 of the National Ordinance of the General Audit Chamber
  - b. Adopting reports of the General Audit Chamber
  - c. Making changes to the Rules of Order through adoption or amendment
  - d. Establishing or modifying internal policies
  - e. Adopting the annual plan
  - f. The approval of the annual budget
  - g. Establishing the annual report
  - h. Establishing advices
  - i. The approval of business travel
  - j. Hiring employees under civil law employment contracts
4. If a decision is not specified, the Chairperson will determine when a decision is applicable.

#### **Article 6. Hindrance, absence, or inability to act**

1. The board determines the members' and the Secretary-General's leave of absence.
2. If the Chairperson cannot attend, he shall give notice to the senior member in order of appointment and, in case of simultaneous appointment, to the oldest member in years, who replaces him during his absence, and to the Secretary-General. The other members and the Secretary-General shall notify the Chairperson of any unavailability.

#### **Article 7. Retention of documents**

1. Board meeting minutes are confidential.
2. The reports generated from audits conducted by the General Audit Chamber are made public, once they have been received by Parliament.  
Data and findings that are inherently confidential are not publicly disclosed by the General Audit Chamber.
3. The General Audit Chamber does not make any public announcements about data and findings that are confidential by nature.

#### **Article 8. Evaluation and accountability**

1. Every year, prior to April 1st, the General Audit Chamber conducts an evaluation. This assessment includes an evaluation of its own performance, its relationship with the Secretariat, and its external functioning. The evaluation is carried out during a separate board meeting.
2. The General Audit Chamber also discusses the performance of the Secretary-General. The General Audit Chamber may ask the Secretary-General to leave the meeting when discussing this subject. The Chairperson utilizes the results of the discussion to carry out a performance evaluation with the Secretary-General.

#### **Article 9. Recusal**

1. A member or the Secretary-General is not present in the cases referred to in Article 18 of the National Ordinance of the General Audit Chamber.
2. If the General Audit Chamber is of the opinion that the impartiality of a member or the Secretary-General in a particular matter might be compromised or the appearance of partiality might impair the General Audit Chamber's performance of its duties with respect to that matter, that member or the Secretary-General shall not participate in the review of and decisions on the matter.
3. When discussing a particular matter during a meeting, any absence, and the reason behind it should be noted in the meeting minutes.

#### **Article 10. Additional rules**

In all other matters concerning the General Audit Chamber, not provided for in these Rules, the General Audit Chamber shall adopt additional provisions.

#### **Article 11. Entry into force**

These Rules of Order replace the Rules of Order as published in the National Gazette AB 2011, number 26, and shall take effect as of January 1, 2024.

#### **Article 12. Official Title**

These Rules of Order will be referred to as Rules of Order for the General Audit Chamber.