

**THE LAW ON AMENDMENTS TO THE  
LAW ON AUDIT OF EUROPEAN UNION FUNDS**

**(Official Gazette, number 54/16)**

**Article 1**

In the Law on Audit of European Union funds („Official Gazette“, number 14/12), in the Article 5 Items 1, 2 and 3 shall be amended to read as follows:

“

- 1) „Framework Agreement is the agreement concluded between the Government of Montenegro and the Commission of the European Communities on the rules for cooperation concerning EC Financial Assistance to Montenegro under the Instrument for Pre-Accession Assistance (IPA);
- 2) Sectoral Agreement is the Agreement concluded between the Government of Montenegro and the Commission of the European Communities relating to a specific policy area or program under the Instrument for Pre-Accession Agreement (IPA) setting out rules and procedures to be respected which are not contained in the Framework Agreement or in financing agreements.
- 3) Financing Agreement is the Agreement concluded between the Government of Montenegro and European Commission relating to a specific IPA Component i.e. specific policy area or program setting out additional rules which are not contained in the Framework Agreement; “

**Article 2**

After the Article 13, the new article shall be added and shall read as follows:

**“ Vocations of auditors**

Article 13a

Tasks of audit of EU funds shall be performed by authorised auditors and auditors.

Vocations of authorised auditors are:

- Authorised auditor, head of the organisational unit for audit, and
- Authorised auditor.

Vocations of auditors are:

- Senior auditor, and
- Junior auditor. “

**Article 3**

Article 14 shall be amended and shall read as follows:

**“ Conditions for performing tasks of auditors**

**Article 14**

A person who may be appointed authorised auditor, head of the organisational unit for audit shall:

- 1) meet requirements determined by law regulating rights and obligations of civil servants and state employees;
- 2) have VIII education qualification level or another equivalent education level;
- 3) have at least 6 years of professional working experience;
- 4) have licence for audit performance;
- 5) have active English language knowledge.

A person who may be appointed authorised auditor, in addition to Paragraph 1 Item 1, 2, 4 and 5 of this Article shall have at least five years of professional working experience.

A person who may be appointed senior auditor shall:

- 1) meet requirements determined by law regulating rights and obligations of civil servants and state employees;
- 2) have VIII education qualification level or another equivalent education level;
- 3) have at least three years of professional working experience;
- 4) have active English language knowledge.

A person who may be appointed junior auditor, in addition to Paragraph 3 Item 1, 2 and 4 of this Article shall have at least one year of working experience. “

**Article 4**

Article 19 shall be amended and shall read as follows:

**“Salaries of auditors and assignment to groups of tasks**

**Article 19**

Vocations of auditors from Article 13a of this Law shall be assigned in compliance with the Law to the following groups of tasks and shall be expressed by coefficients as follows:

<b>Subgroup</b>	<b>Vocations</b>	<b>Coefficient</b>
Group of tasks C		
9	Authorised auditor – head of organisational unit for audit	16.0
11	Authorised auditor	14.5
Group of tasks D		
5	Senior auditor	8.0
13	Junior auditor	7.0

## **Article 5**

This law shall enter into force eight days from the day of its publishing in “Official Gazette of Montenegro”.

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Podgorica, 30 July 2016.