



Office of the Auditor  
General of Norway



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА  
ENTI SHETËTORI I REVIZIONIT  
STATE AUDIT OFFICE

MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE OFFICE OF THE AUDITOR GENERAL OF NORWAY  
AND  
THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA

## PREAMBLE

The Office of the Auditor General of Norway (hereinafter referred to as "OAGN") and The State Audit Office of the Republic of North Macedonia (hereinafter referred to as "SAO"), hereinafter collectively referred to as "the Parties",

*Recognising* that the Supreme Audit Institutions play a critical role in ensuring that Governmental institutions manage the resources correctly and in the best interest of the public, to the highest possible standards;

*Desiring* to establish an institutional cooperation between the Parties in line with the goals of INTOSAI and EUROSAI;

*Aiming* at contributing to strengthening the SAO through support for institutional capacity development in selected areas of collaboration, to the mutual benefit of the two Parties;

*Have agreed* in pursuit of the above, to enter into the present Memorandum of Understanding (hereinafter referred to as "MoU" or the "Agreement").

## ARTICLE 1.

### Scope and Objective

The Parties have agreed on a five-years' cooperation providing assistance to the institutional capacity development of the SAO. The cooperation founds on principles and standards of professionalization underpinning the International Organisation for Supreme Audit Institutions (INTOSAI) and The European Organisation of Supreme Audit Institutions (EUROSAI), where both Parties are members. It is expected that the collaboration will bring mutual benefit to the two Parties in their efforts to enhance their professional competencies and networks.

The overall objective of the cooperation is to strengthen the SAO's capacity to fulfil its mandate and carry out high quality audits thereby promoting transparency, accountability and good governance in the management of public funds in the Republic of North Macedonia.

The collaboration aims to support SAO in reaching their overall and strategic goals as defined in SAO's strategic plans. The collaboration will encompass different sectors and types of audits where OAGN has relevant capacity and adds value to SAO's work. The collaboration may include support for training activities, material development, professional dialogue and advice and joint audits. It may also include other activities that both parties see as beneficial.

The Parties will carry out the cooperation in accordance with a project document (hereinafter referred to as the "Project document"), which will be prepared and approved by the Parties.

Roles and responsibilities of the Parties will be specified in the Project document.

The Project document shall include provisions concerning steering, management and reporting mechanisms.



## ARTICLE 2.

### Undertakings by the Parties

The OAGN and the SAO undertake jointly:

- To assume the responsibility for the OAGN's contribution being used efficiently, effectively and for jointly agreed purposes only.
- To implement the cooperation and to provide resources as specified in this MoU and in accordance with the provisions in the Project document. The Parties commit to making all necessary preparations for the successful implementation of the collaboration, i.e. to assign the most relevant persons for active participation in the activities and to set aside the time and the resources needed.
- To coordinate and harmonise the implementation of SAO-OAGN cooperation activities with other international and national support provided to the SAO, in order to assure the best use of resources and the best results possible.

## ARTICLE 3.

### Information sharing, communication and visibility

Both Parties commit to maintaining open and effective internal and external communication on all matters pertaining to the collaboration. The Parties will strive to share information on relevant activities and partnerships generated as a supplement to or a consequence of the Project.

The Parties will separately or jointly give appropriate visibility to the project and its activities, and work to improve awareness of the priorities and activities of both Organisations. The results and products of the collaboration (exempt audits and material directly related to audits) should be considered public goods to the betterment of the people of the Republic of North Macedonia and the international society of Supreme Audit Institutions.

## ARTICLE 4.

### Confidentiality

Privileged or confidential information shared between the Parties shall remain confidential in accordance with the applicable Parties' laws, freedom of information laws and/or public record laws. Such confidential information remains the property of the originating authority or providing Party and shall not be disclosed by the receiving Party to any other individual or entity without the prior written permission of the originating authority and/or providing Party, as applicable.

The receiving Party unequivocally agrees to protect the confidentiality of the information in accordance with this MOU and applicable laws.



## ARTICLE 5.

### The OAGN contribution

The OAGN shall, subject to Norwegian parliamentary approval of funds to the OAGN, contribute to prepare, implement and monitor the cooperation as specified in the Project document.

The contribution will primarily be in-kind and through the provision of OAGN staff. OAGN advisors will be deployed as per agreed plans in various sub-projects. A separate agreement will be made related to a possible deployment of long-term advisors.

The following costs shall be covered by the OAGN contribution:

- Costs related to OAGN staff, such as salaries, travel expenses and other remuneration.
- Other costs, as agreed by the Parties, provided that these costs are used for activities with the purpose of achieving the objectives of this MoU, and that they are in accordance with the Project document.

## ARTICLE 6.

### Guiding Principles for the SAO-OAGN cooperation

In order to recognize the nature and intrinsic value of peer-to-peer cooperation the collaboration will be guided by the following principles:

- The two parties will do their utmost to align the activities of the collaboration to the strategic and operational priorities as defined by SAO.
- The two parties recognizes the need for long-term commitment, which means that achieving positive change and results implies predictability and acknowledgement of sufficient amount of time for achieving institutionalized improvement.
- The two parties commit themselves to seek coordination of both approach and activities with other partners and peers.
- The collaboration shall be built on the ideal of a SAI being a leading role model on promoting integrity in the public sector. This entails having a zero-tolerance of fraud and corruption.
- OAGN will contribute through in-kind support, thereby underlying the peer-to-peer cooperation established. Staff attachments to OAGN will not be part of the cooperation.
- Both OAGN and SAO will look for synergies within the OAGN Cooperation with other SAIs and stakeholders.

## ARTICLE 7.

### Reference to other Agreements

Nothing in this MoU shall be construed as giving rise to an international treaty or an agreement in public international law, nor shall the MoU be enforceable under either the law of obligations or the law of contract in either Norway or in the Republic of North Macedonia.



## ARTICLE 8.

### Duration and termination of the Memorandum of Understanding

This MoU shall remain in force until 31st December 2027, or as otherwise agreed by the Parties.


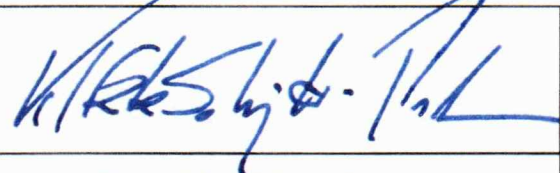
Both Parties shall make all possible efforts to promptly settle through direct negotiations any dispute or controversy or claim arising out of or in conjunction with this Agreement. In case of serious breach of the MoU, or if the conditions for which the cooperation is established changes substantially, either of the Parties may initiate a termination of the MoU. In such a case the Parties shall make their best effort to terminate the cooperation activities as soon as possible.

## ARTICLE 9.

### Entry into force

This MoU shall enter into force from the date of signature by the Parties.

This MoU is signed in two original copies, each in English and Macedonian language, all texts being equally authentic. In case of any dispute, regarding the provisions of this MoU, the English version shall be binding.

	
Mr. Maksim Acevski	Mr. Karl Eirik Schjøtt-Pedersen
Auditor General State Audit Office of the Republic of North Macedonia	Auditor General Office of the Auditor General of Norway

  
РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА - REPUBLIKA E MAQEDONISE SE VERIUT  
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