

AUDIT AGREEMENT

**COOPERATIVE PERFORMANCE AUDIT
GENDER EQUALITY AND EMPOWERMENT OF WOMEN FROM RURAL AREAS
THROUGH THEIR INCLUSION ON THE LABOUR MARKET**

CONCLUDED BETWEEN REPRESENTATIVES OF

STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA

and

SUPREME AUDIT INSTITUTION OF ALBANIA

and

NATIONAL AUDIT OFFICE OF KOSOVO

Skopje, March 2023

Preamble

This Cooperation Agreement was concluded among the representatives of the State Audit Office of the Republic of North Macedonia, the Supreme Audit Institution of Albania, and the National Audit Office of Kosovo hereinafter referred to as the "contracting parties"

General Principles

This Agreement is based on the legal regulations for the operation of supreme audit institutions (SAIs) signatories to the Agreement and INTOSAI Professional Pronouncements.

The contents and structure of the Agreement are in accordance with INTOSAI GUID 9000.

The proposed performance audit topic is directly related to the Sustainable Development Goals of the United Nations 2030 Agenda for Sustainable Development. The 2030 Agenda provides universal framework for strengthening collective action towards common goals and challenges for shared prosperity and fulfilment of our intergenerational responsibilities, which can only be achieved through collaborative partnerships involving all countries and all stakeholders. Gender equality is one of the central topics of the 2030 Agenda. It emphasizes that "achievement of gender equality and empowerment of women and girls will make an important contribution to all goals and tasks", and it is insisted on systematic inclusion of the gender perspective in the overall implementation.

Even though gender equality is considered as a horizontal issue that should be addressed during the realization of the SDGs in general, a separate Goal 5 was foreseen, specifically aimed at gender equality. This goal seeks to empower women and girls and realize their full potential, which inevitably implies the elimination of all forms of discrimination based on sex and gender-based violence. In addition, Goal 5 seeks to ensure universal access to sexual and reproductive health and reproductive rights, to recognize and value unpaid care and domestic work and equal participation with men in the political, economic and public life.

Article 1

Title of Audit

The contracting parties have agreed to cooperate on conducting parallel performance audit "Gender equality and empowerment of women from rural areas through their inclusion on the labour market".

Article 2

Audit Subject

The contracting parties have agreed to perform this gender equality audit to ascertain whether there are policies and measures in place for inclusion of women from rural areas on the labour market.

The audit scope will include developed policies and measures for inclusion of women from rural areas on the labour market. The scope may vary depending on the mandate of the individual SAIs.

Article 3

Type of audit

The cooperation between the contracting parties will take the form of a parallel audit.

On completion of the audit, each contracting party will produce a national audit report. The contracting parties will exchange the texts of the national audit reports in accordance with the respective legal provisions governing their work. These national reports with short summaries from it, shall serve as the basis for the production of a final joint audit report on the result of the audit.

The results of the audit will be presented in a joint audit report.

National audit teams of the participating SAIs will perform the national audits.

The audit will focus on reviewing / verifying the efficiency and effectiveness of policies and measures for inclusion of women from rural areas on the labour market, i.e. "Have policies and measures been developed for inclusion of women from rural areas on the labour market?"

Article 4

Character of Audit

The character of the audit will be a performance audit defined as described in INTOSAI Auditing Standards.

Article 5

Audit Objective(s)

Audit objective is to evaluate the effectiveness of measures for inclusion of women from rural areas on the labour market by answering the preliminary questions/areas of the audit defined in the pre-study.

The audit will provide recommendations for improving conditions in the area subject to audit.

Article 6

Audit Period

The audit will cover the period 2019 - 2023, even though certain circumstances prior to that period may also be audited to obtain data for performing comparative analysis and analysis of certain operations (revenue, expenditure, structure of revenue and expenditure, capital investments, etc.).

Article 7

Methodology

The audit will be conducted in line with INTOSAI Professional Pronouncements, specifically:

- INTOSAI GUID 9000 Cooperative Audits between SAIs;
- ISSAI 300 - Performance Audit Principles;
- ISSAI 3000 - Performance Audit Standard, and
- national standards or audit guidelines.

Article 8

Scope of Audit

Contracting parties will conduct national audits to the extent consistent with the objectives defined in Article 5 of this document and according to audit plans and programs of participating SAIs.

Contracting parties may decide:

- to limit the audit scope presented in an audit program due to particular circumstances,
- to expand the audit scope at national level.

Article 9

Audit Coordinator

State Audit Office of the Republic of North Macedonia will be the coordinator of audit activities, working meetings as well as the preparation of the Joint Audit Report.

Article 10

Audit Teams

Team of experts will be formed for the objective of this cooperation, consisting of the following representatives of the contracting parties:

State Audit Office of the Republic of North Macedonia, Project Coordinator:

- Ms. Tatjana Dimitrovska, Assistant Auditor General
- Mr. Gorast Nikoloski, Assistant Head of Audit, Team leader
- Ms. Sanja Goceva, Senior Auditor, Team Member.

Supreme Audit Institution of Albania:

- Mr. Alfred Zylfi, Director of Performance audit department
- Mrs. Ermira Vojka, Senior Auditor, Team leader
- Mrs. Arminda Bushi, Senior Auditor, Team member
- Ms. Jorida Zhegu, Auditor, Team member.

National Audit Office of Kosovo:

- Ms. Myrvete Gashi, Assistant Auditor General
- Ms. Ariana Gjonbalaj, Director of the Performance Department
- Ms. Ardiana Miftari, Team Leader
- Ms. Ylfete Osmani, Team member
- Ms. Arlinda Mustafa, Team Member.

Article 11

Time Schedule

- March 2023 – Audit Kick-off meeting organized by Audit Coordinator;
- March 2023 – Start of national audits;
- May - December 2023 – working meetings in the planning/execution/reporting phase;
- January 2024 - national audit reports finalized and short summaries submitted to Audit Coordinator;
- February - March 2024 - Joint audit report prepared and agreed on by cooperating parties;
- April 2024 – publication of Joint Audit Report.

Article 12

Exchange of Information

Exchange of audit-related information between the contracting parties, including future meetings and consultations will be done at the meetings of the team of experts and/or via electronic correspondence.

Article 13

Confidentiality

All auditors should respect confidentiality of information acquired in the course of performing professional services and should not use or disclose any such information without proper and specific authority, unless there is a legal or professional right or duty to disclose.

Article 14

Language of Cooperation

Documents resulting from this cooperation to be shared among the cooperating parties will be prepared in English language.

Article 15

Reporting to national bodies

Contracting parties will have the freedom to decide whether and in what form the result of the coordinated audit will be communicated to the respective national bodies.

Article 16

Costs of Audit

The United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) will provide support to the signatories of the Agreement in the implementation of agreed project activities as follows:

- organizing event for signing the Agreement,
- organizing at least three meetings between the SAIs during the implementation of the parallel audit, and covering travel, daily and accommodation expenses for SAIs delegations,
- organizing additional online meetings,
- translation and interpretation services for the needs of the audits,
- hiring international experts in the field, and
- designing and printing (publication) of the Joint Audit Report.

Article 17

Audit Budget

Contracting parties agree not to adopt joint budget for the parallel audit. The audit budget and other necessary resources to conduct the audit will be determined by each signatory to this Cooperation Agreement.

Article 18

Conflict Settlement

Any disagreement arising from the interpretation of this cooperation agreement will be resolved by the contracting parties through consultation.

Article 19

Modifications or Amendments to the Agreement

In case any of the contracting parties intends to modify or amend this Agreement, the other contracting parties have to be notified. Any changes will be coordinated and regulated with an annex to the Agreement.

Article 20

Final provisions

This Agreement enters into force on the day of its signing.

This Agreement is signed in three identical copies in Macedonian, Albanian and English languages, with equally identical text. In case of disagreement regarding the provisions of the Cooperation Agreement, the English version will be binding.

Skopje, 03. March 2023

State Audit Office of the Republic of North Macedonia

represented by

Maksim Acevski, MSC



Auditor General

No: 05-443/3

Date: 03.03.2023



**DRŽAVEN ZAVOD ZA REVIZIJA
ENTI SHTETËROR I REVIZIONIT
STATE AUDIT OFFICE**

Supreme Audit Institution of Albania

represented by

Valbona Gaxha

Secretary General

No: 593/5

Date: 02.03.2023



SUPREME AUDIT INSTITUTION

National Audit Office of Kosovo

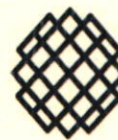
represented by

Vlora Spanca

Auditor General

No: 294/01

Date: 03.03.2023



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**ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE**