



STATE AUDIT OFFICE



NAJWYŻSZA IZBA KONTROLI

MEMORANDUM OF COOPERATION

BETWEEN

THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA

AND

THE SUPREME AUDIT OFFICE OF THE REPUBLIC OF POLAND

Preamble

The State Audit Office of the Republic of North Macedonia

and

the Supreme Audit Office of the Republic of Poland

(hereinafter collectively referred to as the "Parties" or individually as the "Party"),

both confirming the willingness to strengthen and advance mutual cooperation in line with good practice and the auditing principles of EUROSAI and INTOSAI, and being bound to follow the principles of equality and partnership between supreme audit institutions with the aim to strengthen professional capacities and to promote accountable and effective external audit,

have agreed, in pursuit of the above, to sign this Memorandum of Cooperation (hereinafter referred to as the "Memorandum").

ARTICLE 1

Objective

The objective of this Memorandum is:

- I. To create formal basis for continuous professional and technical cooperation on joint activities for the advancement of high-quality public finance management founded on the principles and standards of professionalization of INTOSAI and EUROSAI where both Parties are members.
- II. To ensure benefit for the Parties in their effort to develop professional capacities in the areas of mutual interest including, but not limited to:
 - i. exchange of experience and good practice and organization of activities on issues of common interest through consultations, seminars, roundtables, conferences, etc.,
 - ii. professional trainings for improving knowledge and skills of employees and building institutions' capacities,
 - iii. advancement of digitalization through innovative approaches, tools and software solutions in the audit process and in the presentation of audit results (use of IT in audit, graphic design, infographics, interactive dashboard, data analysis, etc.),
 - iv. exchange of information and professional literature related to the activities of the Parties, including auditing standards and external audit methodology developments,
 - v. conduct of parallel, coordinated or joint audits on topics of common interest, value for money audits, audits on the implementation of the UN Sustainable Development Goals, IT audits, real-time audits, investigative (forensic) audits, use of artificial intelligence in auditing, and prevention of corruption and fraud, and
 - vi. other areas and forms of cooperation as mutually agreed upon.

ARTICLE 2

General principles of cooperation

The Parties express their intention to develop mutual collaboration aimed at improving professional capacities and developing auditing skills through exchange of experience and practice in line with INTOSAI auditing standards (ISSAIs).

The Parties shall seek most appropriate ways for strengthening cooperation in the best possible way. The partnership between the Parties shall reflect the complementarity of their mandates, activities and programs.

If deemed appropriate, the Parties shall participate in or inform each other of activities that may be of benefit to the other Party.

The Parties shall periodically consult, exchange information and explore common goals for capacity development to further improve the extent and scope of the cooperation.

When exchanging information and materials under this Memorandum, each of the Parties shall be guided by the legislation of its state governing participation in international information exchange, protection of state secrets and other legally protected information.

ARTICLE 3

Form of cooperation and communication between the Parties

The Parties agree to use the cooperation related contribution efficiently, effectively and only for mutually agreed purposes.

The Parties agree to make all necessary preparations for successful implementation of activities, i.e. to identify contact persons for coordinating activities of the Parties in the implementation of this Memorandum, as well as to allocate time and necessary resources.

The Parties agree to maintain open and effective communication on all matters pertaining to joint activities.

ARTICLE 4

Amendments to the Memorandum

This Memorandum may be amended at any time by mutual agreement and consent of the Parties in writing.

ARTICLE 5

Duration and termination of the Memorandum

Each of the Parties has the right to terminate this Memorandum by notifying the other Party in writing 3 months before its termination.

ARTICLE 6

Release of liability

The contents of this Memorandum do not constitute international treaty or agreement and do not create any rights and obligations regulated by the international law.

ARTICLE 7

Entry into force

This Memorandum shall enter into force upon its signing by both Parties.

Signed in duplicate in two (2) original copies, each in the Macedonian, the Polish and the English language, all texts being equally authentic. In case of any dispute between the Parties regarding the provisions of this Memorandum, the English version shall prevail.

Signed in Warsaw on 25 October 2023.

No: 03-1014/1
DATE: 25.10.2023

**For the State Audit Office
of the Republic of North Macedonia**



Maksim Acevski, MSc
Auditor General



**For the Supreme Audit Office
of the Republic of Poland**



Marian Banaś
President