



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА

РЕПУБЛИКА МАКЕДОНИЈА
ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
СКОПЈЕ

Бр. 01-799/1
12.09.2012 год.



Riksrevisjonen

Office of the Auditor General
of Norway

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE OFFICE OF THE AUDITOR GENERAL OF NORWAY

AND

THE STATE AUDIT OFFICE OF THE REPUBLIC OF MACEDONIA

PREAMBLE

The Office of the Auditor General of Norway (hereinafter referred to as "OAGN") and

The State Audit Office of the Republic of Macedonia (hereinafter referred to as "SAO")

hereinafter collectively referred to as "the Parties",

Recognising that there are sound reasons for cooperation between the Parties, both being part of INTOSAI and EUROSAI;

Aiming at contributing to strengthen the State Audit Office of the Republic of Macedonia

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

ARTICLE 1

Scope and Objective

The Parties have agreed on a three year's cooperation providing assistance to the institutional capacity development of the SAO.

The overall objective is to contribute to further improvements in the SAO's capacity to carry out high quality audit, thereby promoting transparency, accountability and good governance in the management of public funds in Republic of Macedonia through introduction of an electronic Audit Management System.

The planned over-all output of the cooperation is that OAGN will render technical support to the SAO in Identifying Needs, Assessing viable alternatives, preparing Plans, planning and preparation of documents for procurement of AMS software and necessary equipment, Procure and Roll-out an electronic Audit Management System to standardize the SAI's approach to audit.

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 after the signature of this MoU.

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 OAGNs 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 dedicate themselves to make all necessary preparations for a successful implementation, 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

The OAGN contribution

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

The funds will primarily cover costs for human resources, i.e. OAGN staff. The contribution shall not be considered as a financial support to the SAO that may be used for other purposes.

The following costs shall be financed from 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 4

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 Macedonia.

ARTICLE 5

Duration and termination of the Memorandum of Understanding

This MoU shall remain in force three year's starting from the date of signature by the Parties, or as otherwise agreed by the Parties.

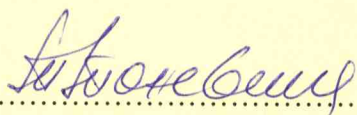
In case of serious breach of the MoU, or if the conditions for which the cooperation is established changes substantially, either of the Parties may initiate a termination of the MoU. In such a case the Parties shall make their best effort to terminate the cooperation activities as soon as possible.

ARTICLE 6

Entry into force

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

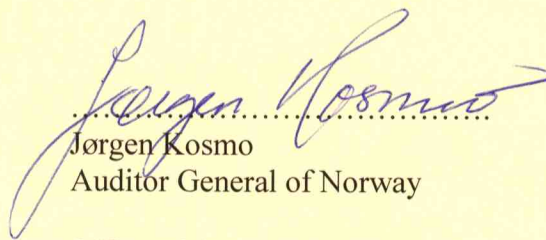
Two original copies of this MoU have been signed, each in English and Macedonian language, both texts equally authentic, of which the Parties shall retain one each.



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Tanja Tanevska, M.Sc.
Auditor General

State Audit Office
of the Republic of Macedonia

Skopje, 10.09.2012



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Jørgen Kosmo
Auditor General of Norway

Office of the Auditor General
of Norway

Skopje, 10.09.2012