



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА



## AGREEMENT ON COOPERATION

between  
**the State Audit Office of the Republic of Macedonia**  
and  
**the Court of Accounts of the Republic of Turkey**

The State Audit Office of the Republic of Macedonia and the Court of Accounts of the Republic of Turkey, hereinafter referred to as the Parties,

- in order to promote the cooperation between them,
- in accordance with the basic principles of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI),
- respecting the mandates of the Parties and the legislation of their respective states,
- and following the principles of equality and cooperation for the purpose of promoting government auditing and improve its efficiency,

have agreed upon the following:

### Article 1

The Parties declare their interest and willingness to cooperate with each other. The main objectives of the cooperation are:

- implementation of the international auditing standards for the public sector and the good European practices;
- developing professional and technical cooperation between the Parties, providing mutual assistance with staff training, sharing information and data on the activities of the Parties;
- exchanging experience for improving the methodology of government auditing.

### Article 2

The Parties may cooperate in other areas that turn up to be of mutual interest by arranging meetings of experts, seminars on key issues concerning public financial control, as well as conduct parallel audits or audits in common, in the areas determined as of mutual interest from the Parties.

### Article 3

The results of the cooperation are commonly owned by the Parties. Restrictions in the usage of specific materials under joint intellectual ownership may only be put in place in cases where this is stipulated prior to the start of the joint works.

### Article 4

The Parties proclaim their intention to develop the cooperation on bilateral basis and to contribute to improved efficiency of the institutions under the INTOSAI and EUROSAI framework.

### Article 5

Each Party covers the expenses related to the trips of its delegations unless it is otherwise decided by the Parties.

### Article 6

Amendments and supplements to this Agreement are subject to prior approval by the Parties.

### Article 7

Nothing in this Agreement shall be construed as giving rise to an international treaty on an agreement in public international law, nor shall this Agreement be enforceable under either the law of obligations or the law of contract in either the Parties.


### Article 8

This Agreement comes into force upon its signing. The Agreement shall be terminated if any of the Parties, in written form, declares its intention to terminate it. Such notification shall be given one month in advance.

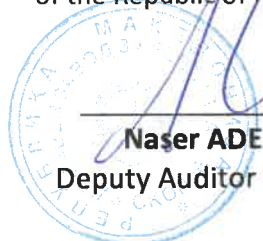
This Agreement is signed in two original copies, each in Macedonian, Turkish and English language, all texts being equally authentic. In case of any dispute, regarding the provisions of this Agreement, the English version shall be binding.

Signed in Skopje, on 2 October 2018

On behalf of the State Audit Office  
of the Republic of Macedonia



**Naser ADEMI**  
Deputy Auditor General



On behalf of the Court of Accounts of the  
Republic of Turkey



**Seyit Ahmet BAŞ**  
President