

AGREEMENT

on cooperation between the National Audit Office of the Republic of Bulgaria and the State Audit Office of the Republic of North Macedonia

The National Audit Office of the Republic of Bulgaria and the State Audit Office of the Republic of North Macedonia hereinafter referred to as the Parties,

On the basis of the principles of the UN General Assembly Resolution A/RES/66/209 (2011) as well as on the principles of mutual respect, trust, equality, partnership and cooperation,

In accordance with the provisions and fundamental principles of activity of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI), other cooperation formats to which they are Parties,

Proceeding from the mutual aspiration to increase efficiency of external audit,
Concluded this Agreement as follows:

Article 1

The Parties shall cooperate in accordance with the present Agreement, acting within the limits of their competence and with full respect for the legislation and international obligations of their states.

Article 2

The Parties intend to develop the cooperation, both on bilateral basis and within the framework of INTOSAI, EUROSAI and other cooperation formats.

Article 3

The main directions and forms of cooperation of the Parties:

1) exchange of experience and organization of activities on the issues of mutual interest including conducting of consultations, seminars, round tables, conferences on the main problems of external audit;

2) interaction in the sphere of professional training and improvement of professional standards of personnel within the framework of which each of the Parties for the purpose of improving the professional skills of its employees by mutual agreement invites delegations or other representatives of the other Party to participate in conferences, seminars, trainings and other international events organized respectively in the Republic of Bulgaria and in the Republic of North Macedonia;

3) exchange of information and reference materials related to the activities of the Parties, including standards and methodological developments in the sphere of external audit;

4) conducting of parallel, coordinated or joint audits;

5) other mutually acceptable directions and forms of cooperation taking into account the conditions determined in Article 1 of the present Agreement.

Article 4

The Parties by mutual agreement shall provide each other with the materials and other information within the framework of implementation of the present Agreement.

In the exchange of information, the Party which sends such information shall abide by national legislation and its audit mandate.

When information is received, the Party to which information arrives guarantees its confidentiality, except in cases when this information is public according to its national legislation.

If one of the Parties considers that provision of information can undermine the sovereignty, security, public order or any other essential interests of its state or involve a breach of state secret or other secret data protected by the Law, then it can refuse to provide such information in whole or in part.

In case of refusal to provide information the decision on this matter along with indication of reasons for refusal shall be forwarded to the other Party.

Article 5

During holding of activities under the present Agreement each Party shall bear the costs associated with the secondment of national delegations or individual employees, unless otherwise provided by prior agreement of the Parties.

Article 6

Within the framework of the Agreement the Parties shall use the English language for written and oral communication.

Article 7

Any differences arising in the interpretation or application of the provisions of the Agreement shall be settled by consultations and negotiations between the Parties.

Article 8

Amendments and supplements to the Agreement can be made by mutual agreement of the Parties.

Article 9

1. This Agreement is not an international treaty and does not create any rights and obligations regulated by the international law.

2. This Agreement shall come into effect upon its signing date. Each Party can terminate the Agreement by sending a notification in written form to the other Party. In such case the Agreement shall no longer stay in force upon expiration of one month since the date of receipt of such notification.

3. This Agreement cannot be terminated during holding of parallel, coordinated or joint audits.


4. The Agreement on cooperation between the National Audit Office of the Republic of Bulgaria and the State Audit Office of the Republic of North Macedonia entered into force on November 4, 2003 shall be recognized no longer valid on the date of entry into force of the present Agreement.


Done in Sofia on 12/10/2022 in two original copies, each in Bulgarian language, according to the Constitution of the Republic of Bulgaria, in Macedonian language, according to the Constitution of the Republic of North Macedonia and in English language of equal validity. In case of any disagreements relating to the interpretation by the Parties the English text shall prevail.

**FOR THE NATIONAL AUDIT OFFICE
OF THE REPUBLIC OF BULGARIA**

**FOR THE STATE AUDIT OFFICE
OF THE REPUBLIC OF
NORTH MACEDONIA**


**TZVETAN TZVETKOV
PRESIDENT**


**MAKSIM ACEVSKI
AUDITOR GENERAL**


РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА - REPUBLIKA E MAQEDONISE SE VERIUT
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