



MEMORANDUM OF UNDERSTANDING
BETWEEN
THE SUPREME AUDIT INSTITUTION OF ALBANIA
AND
THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA

PREAMBLE

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

The Albanian Supreme Audit Institution (hereinafter referred to as "ALSAI")

hereinafter collectively referred to as "the Parties",

Confirming the willingness to strengthen and promote the mutual cooperation in between the parties in accordance with the good practices and basic principles of EUROSAI and INTOSAI;

And following the good principles of equality and partnership between counterpart institutions aiming to strengthen professional capacities and promote accountable and effective government auditing;

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

ARTICLE 1

The purpose

The purpose of this memorandum is:

1. The development of a professional and technical cooperation between the Parties founded on the principles and standards of professionalization underpinning EUROSAI and INTOSAI, where both Parties are members.
2. The collaboration will bring mutual benefit to the two Parties in their efforts to enhance their professional competencies and networks.
3. The cooperation in between the Parties may include areas of mutual interest including:
 - 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 state 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 Albania 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 state audit;
 - 4) conducting of parallel, coordinated or joint audits;
 - 5) other mutually acceptable directions and forms of cooperation.

ARTICLE 2

The object of the cooperation

The Parties proclaim their intention to develop the mutual cooperation in order to increase professional capacity and develop audit skills, through the exchange of experiences, taking into account the international standards of INTOSAI.

ARTICLE 3

Form of cooperation

The Parties undertake jointly:

1. To implement the MoU and to provide the necessary resources. The results of cooperation are commonly owned by the Parties.

2. The Parties commit to making all necessary preparations for the successful implementation of the activities i.e. to assign the most relevant persons for active participation in the activities and to set aside the time and the resources needed.

ARTICLE 4

Communication between the Parties

Both Parties commit to maintaining an open and effective communication on all matters pertaining to the joint activities.

The restrictions in the usage of specific materials under joint ownership may only be put in place in cases where stipulated prior to the start of joint activities.

ARTICLE 5

Amendments and costs

The Parties cover the expenses related to the activities unless it is otherwise decided. Amendments and supplements to this MoU are subject to prior approval by the Parties.

ARTICLE 6

The Parties contribution

The Parties contribute to prepare, implement and monitor the progress of activities through their competent staff.

ARTICLE 7

Exemption from responsibility

The content of this MoU does not create obligations for the Parties and is not considered as an international treaty or agreement in public international law and also cannot be applicable under the law of obligations and contract law in the Republic of Albania or the Republic of North Macedonia.

ARTICLE 8

Duration and termination of the Memorandum of Understanding

This MoU comes into force upon its signing and remains into force until the Parties agree so. The MoU shall be terminated if any of the Parties declares its intention to terminate it. In such case, the Parties shall make the best efforts to conclude the activities in common as soon as possible.

Until the conclusion of this MoU, the Parties adhere to the conditions deriving from this MoU, regarding the actions performed before the date of termination.

ARTICLE 9

Change of MoU

This MoU may be changed only by the agreement of the Parties through the exchange of written communication.

ARTICLE 10

Entry into force

1. This MoU shall enter into force from the date of signature by the Parties.
2. This MoU is signed in two original copies each in Albanian, Macedonian and English, all texts equally authentic. In case of any dispute regarding the provisions of the MoU the English version shall be regarded as binding.

Signed in Skopje, on 30 November 2022

For the Supreme Audit Institution of Albania

For the State Audit Office of
Republic of North Macedonia

