



Turkish Court of Accounts



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА

03-798/1

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ADDENDUM

TO THE AGREEMENT OF 2 OCTOBER 2018 BETWEEN STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA AND THE TURKISH COURT OF ACCOUNTS ON TECHNICAL COOPERATION

On 2 October 2018, State Audit Office of the Republic of North Macedonia (SAONM) and the Turkish Court of Accounts (TCA) held a joint meeting in Skopje (North Macedonia), where the importance of cooperation between the two Supreme Audit Institutions (SAIs) was underscored, and the areas on which to concentrate the priority actions of the cooperation were agreed.

The areas agreed under the terms of the MoU signed in October 2018 primarily include the following:

- 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.

However, in light of the evolving circumstances, it became necessary to revise the signed MoU and strengthen the cooperation by identifying the contact people for both SAIs.

In application of which:

SAONM and TCA are interested in boosting their cooperation specifically in the field of auditing Sustainable Development Goals (SDGs) and use of AI in audits.

After the adoption of the SDG agenda, International Organization of Supreme Audit Institutions (INTOSAI) emphasized that SAIs play a supporting and empowering role in the national, regional and global efforts for implementing the SDGs and reviewing and monitoring their progress. In addition, it presented models for the approaches to be followed by the SAIs with regard to their contributions to this process. The evaluation of a country's readiness to achieve the SDGs is the first strategy that INTOSAI has presented. Many countries audited the SDGs' development process under the framework of this paradigm.

AI can be seen as a technology tool for improving audit quality, according to the "Research Paper on Innovative Audit Technology" issued by the INTOSAI Working Group on Big Data in September 2022. The enormous amount of data acquired during the audit has more value now that AI technology is able to process large amounts of data quickly. AI technology has also reduced the cost and amount of time needed to process such vast amounts of data.

