



## MEMORANDUM OF COOPERATION

BETWEEN

THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA

AND

THE SUPREME AUDIT OFFICE OF THE CZECH REPUBLIC

### *Preamble*

The State Audit Office of the Republic of North Macedonia

and

the Supreme Audit Office of the Czech Republic

hereinafter collectively referred to as “the Parties”,

*confirming the willingness to strengthen and advance cooperation between the Parties in line with good practice and the auditing principles of EUROSAI and INTOSAI; and*

*following the principles of equality and partnership between supreme audit institutions aimed at strengthening professional capacities and promoting accountable and effective external audit;*

have agreed, in pursuit of the above, to sign this Memorandum of Cooperation (hereinafter referred to as “the Memorandum”).

## ARTICLE 1

### *Objective*

The objective of this Memorandum is:

- I. To create formal basis for continuous professional and technical cooperation on joint activities for advancement of high-quality public finance management founded on the principles and standards for professionalization of INTOSAI and EUROSAI where both Parties are members.
- II. To ensure benefit for the Parties in their efforts for developing professional capacities in areas of mutual interest including, but not limited to:
  - a. exchange of experience and good practice and organization of activities on issues of common interest through consultations, seminars, roundtables, conferences, etc.,
  - b. professional trainings for improving knowledge and skills of employees and building institutions' capacities,
  - c. advancing digitalization through innovative approaches, tools and software solutions in the audit process and in the presentation of audit results (use of IT in audit, graphic design, infographics, interactive dashboard, data analysis, etc.),
  - d. exchange of information and professional literature related to the activities of the Parties, including auditing standards and external audit methodology developments,
  - e. conducting parallel, coordinated or joint audits on topics of common interest, value for money audits, audits of the implementation of UN Sustainable Development Goals, IT audits, use of artificial intelligence in audit, real-time audits, investigative (forensic) audits, prevention of corruption and fraud, and
  - f. other mutually acceptable areas and forms of cooperation.

## ARTICLE 2

### *General principles of the cooperation*

- I. The Parties express their intention to develop mutual collaboration aimed at improving professional capacities and developing auditing skills through exchange of experience and practice in line with INTOSAI auditing standards (ISSAIs).
- II. The Parties shall seek most appropriate ways for strengthening cooperation in the best possible way. The partnership between the Parties shall reflect the complementarity of their mandates, activities and programs.
- III. If deemed appropriate, the Parties shall participate in or inform each other of activities that may be of benefit to the other Party.
- IV. The Parties shall periodically consult, exchange information and explore common goals for capacity development to further improve the extent and scope of the cooperation.
- V. All activities referred to in this Memorandum shall be binding only if mutually agreed and, at the same time, if they are not contrary to national law or internal regulations.

## ARTICLE 3

### *Form of cooperation and communication between the Parties*

- I. The Parties agree to use the cooperation contribution efficiently, effectively and only for mutually agreed purposes.
- II. The Parties agree to make all necessary preparations for successful implementation of activities, i.e. to identify contact persons for coordinating Parties' activities in the implementation of this Memorandum, as well as to allocate time and necessary resources.
- III. The Parties agree to maintain open and effective communication on all matters pertaining to the joint activities.

**ARTICLE 4**

***Amendments to the Memorandum***

This Memorandum may be amended at any time by mutual agreement and consent of the Parties in writing.

**ARTICLE 5**

***Duration and termination of the Memorandum***

This Memorandum shall enter into force on the date of signing and shall remain in force until cancelled by either Party by providing written notice.

**ARTICLE 6**

***Release of liability***

The contents of this Memorandum do not constitute international treaty or agreement and do not create any rights and obligations regulated by the international law.

**ARTICLE 7**

***Expenses***

- I. Unless decided upon otherwise in writing, each Party will cover expenses connected with visits of its delegations and specialists.
- II. All cooperative activities under this Memorandum are subject to the availability of funds and resources of the Parties.

**ARTICLE 8**

***Entry into force***


- I. This Memorandum shall enter into force upon its signing by both Parties.
- II. Signed in duplicate in two (2) original texts, each in Macedonian, Czech and English language, all texts being equally authentic. In case of any dispute regarding the provisions of this Memorandum, the English version shall be binding.

Signed in Prague on 23 October 2023.

**For the State Audit Office  
of the Republic of North Macedonia**

  
.....  
**Maksim Acevski, MSc  
Auditor General**

**For the Supreme Audit Office  
of the Czech Republic**

  
.....  
**Miloslav Kala  
President**