

Agreement on Cooperation between the Accounting Chamber of Ukraine and the Bundesrechnungshof of the Federal Republic of Germany

The Accounting Chamber of Ukraine and the Bundesrechnungshof of the Federal Republic of Germany, thereafter the "Contracting Parties",

- based on the principles of mutual respect, confidence, equality and mutually advantageous partnership
- guided by the aims and principles of the International Organisation of Supreme Audit Institutions (INTOSAI) and the European Organisation of the Supreme Audit Institutions (EUROSAI),
- expressing mutual intention to develop the efficiency of government auditing,

HAVE AGREED as follows:

Article 1

The Contracting Parties within the field of their respective competence implement cooperation in the following fields:

- Exchanging experience on audit methodology and practical implementation of government audit,
- Organising and conducting seminars, workshops and working meetings on topical government audit matters including the promotion of staff training,
- Conducting parallel audits according to the agreed working programmes on the basis of mutual consent,
- Exchanging national legislation documents, professional information materials and methodology on government audit.

Article 2

During the cooperation in the framework of this Agreement, especially when conducting parallel audit missions, the Contracting Parties adhere to their current national legislation, especially the respective audit mandates and the rules on secrecy and other provisions on confidentiality as provided for by applicable legislation. Audit findings shall be published only on the basis of mutual agreement.

Article 3

In accordance with the scope of cooperation agreed on in article 1, the Contracting Parties may exchange delegations with the purpose of gaining practical knowledge as well as capacity building and staff training

Article 4

Based on the reciprocity principle, when implementing cooperation measures, each partner will cover his/her own charges for travel, accommodation, meals, interpretation, visa and assurance. The host partner shall offer free of cost technical equipment and relevant documents.

Article 5

Any differences of opinion regarding the Agreement's provisions interpretation and implementation shall be settled by means of holding mutual consultations between the Contracting Parties.

Article 6

The provisions of this Agreement can be changed or amended only after the mutual agreement of both Contracting Parties. All changes and amendments will constitute an integral part of this Agreement and will be designed by the separate Protocols.

Article 7

This Agreement will not violate the Contracting Parties' rights and commitments regarding other international arrangements in which they participate or might do so.

Article 8

The present Agreement shall enter into force on the day of signature thereof. It may be denounced by either of the two Contracting Parties without stating any reason. The termination shall be done in writing and shall enter into force one month after receipt of the notice of termination.

DONE on December 25, 2009 in duplicate in the Ukrainian, German and English languages, all three texts being equally authentic.

In case of any differences of opinion regarding the provisions of this Agreement the the English text shall prevail.

**Chairman of the Accounting
Chamber of Ukraine**

Dr. Valentyn Symonenko

**President of the Bundesrechnungshof
of the Federal Republic of Germany**

Prof. Dr. Dieter Engels