

AGREEMENT ON COOPERATION BETWEEN THE ACCOUNTING CHAMBER OF UKRAINE AND THE FEDERAL COURT OF ACCOUNTS OF BRAZIL

The Accounting Chamber of Ukraine and the Federal Court of Accounts of Brazil, thereafter the "Parties",

- guided by the aims and principles of the International Organisation of Supreme Audit Institutions (INTOSAI);
- based on the principles of mutual respect, cooperation, equality and reciprocal partnership;
- expressing mutual intention to develop the efficiency of state financial control between the Parties on the basis of respect to the national legislation of either Party;

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HAVE AGREED as follows:

Article 1

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

- Exchange of experience on audit methodology and practical implementation of state financial control;
- Personnel training;
- Organization and holding of joint researches, conferences, seminars, working meetings;
- Conducting joint and parallel audits according to the agreed working programmes on the basis of mutual consent;
- Exchange of national legislation acts, professional information materials and methodology on the state financial control.

The Parties within the field of their respective competence develop cooperation on the other issues that have mutual interest.

Article 2

During the cooperation in the framework of this Agreement, especially on conducting joint researches the Parties adhere to their current national legislation.

During exchange of information and materials in the framework of this Agreement the Parties are guided by the national legislation that regulates the participation in the international information exchange, protection of the State secret and other secrets that are preserved by the legislation.

Article 3

The Parties will exchange delegations with the purpose of gaining practical knowledge, personnel training.

Article 4

The Parties, based on the reciprocity principle, during the organization of exchanges and conducting meetings, the delegating party will cover the international travel costs and accommodation and the receiving party will defray costs, related to the nutrition, internal transportation, and will grant such services as translation, technical equipment, and also preparation of materials in relation to the article of exchange.

Article 5

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

Article 6

The Parties express the intention to develop the bilateral cooperation as well as in the framework of INTOSAI.

Article 7

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

Article 8

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

Article 9 – Execution and Monitoring

The execution and monitoring of this Agreement will be in charge of the Department of International Relations, with the supervision of the General Secretariat of the Presidency of TCU, and of the International Cooperation Department of the Accounting Chamber of Ukraine.

Officials here described will have powers to perform any acts necessary for the faithful implementation of the Agreement, informing the competent party about the measures adopted.

Article 10 – Publication

Each SAI will be responsible for the publication of the Agreement in their respective official communications channel.

Article 11

The present Agreement shall enter into force on the day of the signature and shall be valid for 60 (sixty) months or until any of the Parties indicate their intention to terminate it in written form in the course of three months. The termination of this Agreement shall not affect ongoing programs of cooperation between the Parties.

Article 12 – Modification

This Agreement may be modified by mutual consent, following the legal formalities.

DONE on October 22, 2013 in Beijing in 02 (two) original copies in Ukrainian, Portuguese and English languages, all texts being equally authentic.

In case of divergence in interpretation and application of this Agreement the English version shall prevail.

**On behalf of
The Accounting Chamber
of Ukraine**



**Roman Maguta
Chairman**

**On behalf of
The Federal Court of Accounts of
Brazil**



**Augusto Nardes
President**