PARTNERSHIP AND COOPERATION DECLARATION AMONG

THE SUPREME AUDIT OFFICE OF POLAND, THE STATE AUDIT OFFICE OF GEORGIA, THE COURT OF ACCOUNTS OF THE REPUBLIC OF MOLDOVA AND THE ACCOUNTING CHAMBER OF UKRAINE

The Supreme Audit Office of Poland, represented by Mr Krzysztof Kwiatkowski, President,

The State Audit Office of Georgia, represented by Mr Lasha Tordia, Auditor General,

the Court of Accounts of the Republic of Moldova, represented by Mr Serafim Urechean, President,

the Accounting Chamber of Ukraine, represented by Mr Roman Maguta, Chairman,

hereinafter referred to as "the Parties"

TAKING INTO ACCOUNT the existing friendly cooperation among the Parties and the common values that they share;

CONSIDERING the willingness of the Parties to strengthen close relations among them;

RECOGNISING the important role of constant development of professional and effective state auditing;

ALSO RECOGNISING the independence of supreme audit institutions as a fundamental element of a democratic state;

CONSCIOUS of the constant need to develop audit methodology of utilisation of the European Union funds as a means to provide reliable, effective and legal use of these funds;

WILLING to establish and develop a regular dialogue on international issues of mutual interest;

DECLARING to strengthen the relations already existing, in the forum of the International Organisation of Supreme Audit Institutions – INTOSAI and the European Organisation of Supreme Audit Institutions – EUROSAI, multilateral and bilateral cooperation;

CONVINCED that this Partnership and Cooperation Declaration will provide the basis for new initiatives in the area of cooperation among the Parties;

HAVE AGREED THE FOLLOWING:

Article 1

The Supreme Audit Office of Poland declares its willingness to share its knowledge and expertise related to the audit of EU funds acquired both in the pre-accession and post-accession periods with the other Parties, if such a need arises on their part.

Article 2

The Parties declare their willingness to support one another in the continuous development of independent state auditing in in their countries as called upon by the 69th United Nations General Assembly Resolution "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" of 19 December 2014.

Signed in Warsaw, on 23 February 2015

for the Supreme Audit Office of the Republic of Poland

Mr Krzysztof Kwiatkowski, President

for the State Audit Office of Georgia

Mr Lasha Tordia, Auditor General

for the Court of Accounts of the Republic of Moldova

Mr Serafim Urechean, President

for the Accounting Chamber of Ukraine

Mr Roman Maguta, Chairman