

**Memorandum of Understanding among  
Chamber of Accounts of the Republic of Azerbaijan, Committee of State Control of the Republic of  
Belarus, State Audit Office of Georgia, and Accounting Chamber of Ukraine**

The Chamber of Accounts of the Republic of Azerbaijan, the Committee of State Control of the Republic of Belarus, the State Audit Office of Georgia, and the Accounting Chamber of Ukraine, hereinafter referred to as the “Parties”, based on mutual respect, trust and partnership, taking into account the objectives and principles of the International Organization of Supreme Audit Institutions (INTOSAI), the European Organization of Supreme Audit Institutions (EUROSAI), and the Asian Organization of Supreme Audit Institutions (ASOSAI), drawing on the principles of multilateral regional cooperation, expressing mutual desire to enhance public external audit practice, have entered into this agreement as follows:

**Article 1**

The Parties express their intention to foster cooperation on both bilateral and multilateral basis within the framework of INTOSAI, EUROSAI, and ASOSAI and their working groups, task forces and committees.

**Article 2**

In order to implement objectives of cooperation between the Supreme Audit Institutions (SAIs) to benefit from their experience and promote good practice, within the scope defined in the Article 1, the Parties shall:

- share experience in the field of methodology and standardization of public external audit (control) through exchange of visits,
- organize professional conferences, trainings, and seminars for improving professional knowledge and skills for employees,
- conduct joint parallel audits, expert and analytical activities, and implement joint research projects,
- exchange information and materials on the activities of Parties, including standards and methodological guidelines in the field of external public financial audit (control),
- exchange experience in other areas within their competence.

**Article 3**

When exchanging information and materials under this Memorandum, each Party will be guided by its national legislation regulating participation in international information exchanges, protection of state secrets and other secrets protected by the law. The Parties, by mutual consent, shall provide each other with the results of joint or parallel audits, expert and analytical activities. When performing such activities, each Party will be guided by their national legislation. Restrictions for publishing material can be set only in cases determined by the legislations of the Republic of Azerbaijan, the Republic of Belarus, Georgia, and Ukraine as well as in special occasions agreed beforehand. All documents shared within the framework of this Memorandum shall be published after the reciprocal receipt of the Parties’ written consent. Providing the documents to those who are not the Parties of this Memorandum, is carried out only after obtaining the written consent of the Party that provided these documents.

**Article 4**

In the course of events within the framework of this Memorandum, each Party shall undertake its own expenses related to the implementation of the Memorandum unless otherwise provided by preliminary agreement of the Parties involved in the conduction of the specific activities.

## Article 5

If necessary, the Parties shall consult at working level all matters related to implementation of this Memorandum. To attain the above, the Parties will indicate organisational units responsible for cooperation together with their contact details. Within the framework of this Memorandum, the language for written and oral communication shall be English.

## Article 6

Amendments and supplements to the Memorandum require a written consent of all Parties which will enter into force on the date agreed by all Parties. Any dispute over interpretation or application of this Memorandum shall be solved through consultations.

## Article 7

1. This Memorandum shall enter into force on the date of its signature.
2. Any Party to this Memorandum can make a Reservation in respect to any article of the Memorandum upon signature.
3. The Memorandum is signed for an indefinite period of time.
4. Each Party may terminate this Memorandum by notifying other Parties in writing with a 30 days' notice period.
5. This Memorandum cannot be suspended by the Party during joint or parallel audit, expert and analytical activities, except for those cases when all parties make a mutual decision to terminate such activities.
6. This Memorandum has been made in 4 original copies each in the Azerbaijani, Belarusian, Georgian, Ukrainian and English languages and all texts are equally authentic. In case of divergence of interpretation, the English text shall prevail.

Signed on 11 July 2019, in Tbilisi, Georgia

**Chairman of the Chamber of Accounts (signed with reservation)  
Republic of Azerbaijan**

**Vugar Gulmammadov**

**Deputy Chairman of the Committee of State Control  
Of the Republic of Belarus**

**Aleksandr M Kurlypo**

**Auditor General of the  
State Audit Office of Georgia**

**Erekle Mekvabishvili**

**Chairman of the Accounting Chamber of  
Ukraine**

**Valeriy Patskan**

## **Reservation of the Chamber of Accounts of Republic of Azerbaijan**

**Reservation made by the Chamber of Accounts of Republic of Azerbaijan is an inseparable appendix of the Memorandum of Understanding among Chamber of Accounts of the Republic of Azerbaijan, Committee of State Control of the Republic of Belarus, State Audit Office of Georgia, and Accounting Chamber of Ukraine which determines the following:**

In the course of joint activities within the framework of this Memorandum, in case the Chamber of Audit of Armenia is involved as an additional party, the Chamber of Accounts of the Republic of Azerbaijan declares that the provisions of the current MoU will not be applied by the Chamber of Accounts of the Republic of Azerbaijan in respect to the Chamber of Audit of Republic of Armenia.

11 July 2019, in Tbilisi, Georgia