

**Agreement on Cooperation
between
the Accounting Chamber of Ukraine and the Court of Accounts of the
Republic of Moldova**

The Accounting Chamber of Ukraine and the Court of Accounts of the Republic of Moldova, hereinafter referred to as the Parties,

TAKING INTO ACCOUNT the close neighbourly relations and close ties, as well as the desire to strengthen and extend the amicable relations and cooperation between the two institutions,

CONFIRMING the common values and aspirations derived from art. 346 and art. 347 of the Association Agreement between Ukraine and the European Union, from art. 49 of the Association Agreement between the Republic of Moldova and the European Union,

ASPIRING the development of the exchange of views, knowledge and professional experience in the field of external public audit,

COMMITTED to respect each other's rights and interests,

have concluded this Cooperation Agreement, hereinafter referred to as "the Agreement":

Article 1

The Parties shall carry out bilateral cooperation in accordance with the aims and tasks of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI), as well as in accordance with the common objectives of strengthening external public audit and improving the system of public finances management, stipulated in the provisions of the Association Agreements with the European Union.

Article 2

The Parties intend to cooperate, within the limits of their competences, in the following main areas:

- Exchange of experience in the application of INTOSAI Standards and good practices in the field of external public audit;
- Exchange of experience on theoretical and practical aspects of external public audit;
- Carrying out parallel and joint audits based on the bilateral agreement and in accordance with the work programs;

- Professional development of staff, mutual assistance in training and professionalization;
- Organizing joint activities, seminars, conferences, researches, trainings, workshops, etc.;
- Exchange of information, materials, methodologies related to the fields of activity.

Article 3

In the context of the implementation of the objectives of bilateral cooperation set out in Article 2, the Parties may develop triennial cooperation plans.

Article 4

The Parties shall be guided, in the context of the exchange of information and materials, by the provisions of national legislation regulating the international exchange of information, protection of state secrets and other relevant matters. The Parties shall be guided by their national legislation when performing parallel and joint audits.

Article 5

Based on reciprocity principle, each Parity shall cover its own costs related to the organization of activities, in the context of the implementation of the objectives of bilateral cooperation, in accordance with the regulations in force.

Article 6

The outputs of the joint work represent common assets of the Parties. Restrictions to publication of specific material shall be subject to mutual agreement of the Parties.

Article 7

This Agreement shall not violate the rights and obligations of the Parties in the context of other international agreements that have been or are to be concluded by the Parties.

Article 8

Any dispute between the Parties related to the interpretation and implementation of the Agreement's provisions shall be solved through bilateral consultations.

Article 9

This Agreement is signed for an indefinite period of time and enters into force on the date of its signature.

The Agreement may only be modified by a writing consent of both Parties.

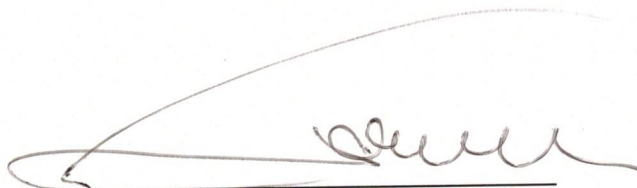
Each Party may terminate this Agreement through written notification of the other Party, with a three-month notice period.

This Agreement is concluded in two original copies each in the national languages of the Parties and in the English language; all texts are equally authentic. In case of divergence of the interpretation, the English text shall prevail.

The Agreement on Cooperation between the Accounting Chamber of Ukraine and the Court of Accounts of the Republic Moldova, effective from 7 June 2001, shall cease to have effect upon the entry into force of this Agreement.

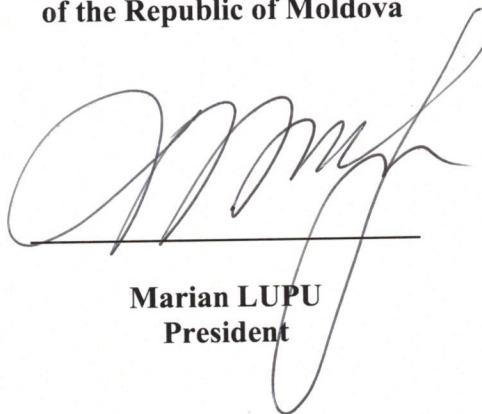
Signed on 20 August 2021 in Kyiv, Ukraine

**On behalf of
the Accounting Chamber
of Ukraine**

A handwritten signature in dark ink, consisting of a large, sweeping loop followed by several smaller, connected loops.

**Valeriy PATSKAN
Chairman**

**On Behalf of
the Court of Accounts
of the Republic of Moldova**

A handwritten signature in dark ink, featuring a large, stylized 'M' followed by a series of loops and a long, sweeping tail.

**Marian LUPU
President**