

**Agreement on Cooperation
between the Accounting Chamber of Ukraine
and the National Audit Office of Estonia**

The Accounting Chamber of Ukraine and the National Audit Office of Estonia, hereinafter 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 will focus on cooperation in the following fields:

- Exchanging experience on audit methods and practical implementation of government audit,
- Organising and conducting seminars, workshops and working meetings on topical government audit matters,
- Conducting parallel audits according to the agreed working programmes on the basis of mutual consent,
- Exchanging of relevant information for implementation of the Agreement e.g. national legislation documents, professional information materials and methods 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 data

protection and other provisions on confidentiality as provided for by applicable legislation. Audit findings exclusively concerning the other Contracting Party 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, premises for meetings and relevant information.

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.

Signed on 11 June 2018 in Tallinn, duplicate in the Ukrainian, Estonian and English languages, all texts being equally authentic.

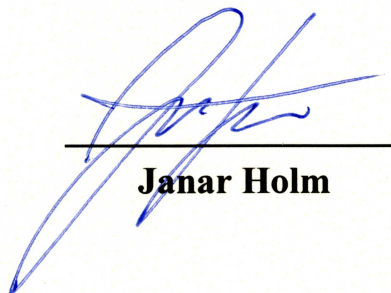
In case of any differences of opinion regarding the provisions of this Agreement the English text shall prevail.

**Chairman of the Accounting
Chamber of Ukraine**



Valeriy Patskan

Auditor General of Estonia



Janar Holm