

**AGREEMENT ON COOPERATION  
BETWEEN  
THE ACCOUNTING CHAMBER OF UKRAINE AND  
THE NATIONAL AUDIT OFFICE  
OF LITHUANIA**

The Accounting Chamber of Ukraine and the National Audit Office of Lithuania, hereinafter referred to as 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 cooperate in ensuring the efficiency of state financial control on the basis of respect to the national legislation of either Party;

HAVE AGREED as follows:

**Article 1**

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

- Exchange of experience on audit methodology and practical implementation of state financial control;
- Personnel training and improvement of professional competence;
- Organisation 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 information and know-how related to the consideration of legal and organisational issues and methodology on the state financial control.
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**Article 2**

During the cooperation in the framework of this Agreement, especially when 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 shall be guided by the national legislation that regulates exchange of international information, protection of the State secret and other secrets that are preserved by the legislation.

### **Article 3**

The Parties shall exchange delegations with the purpose of gaining practical knowledge and personnel training.

### **Article 4**

Based on the reciprocity principle, during the organisation of exchanges and conducting meetings, the delegating party shall cover travel, accommodation and insurance costs, while the receiving party shall defray costs related to meals and local transportation and shall grant such services as translation, technical equipment, and also preparation of materials in relation to the article on exchange.

The Parties may also agree on other principles of cost reimbursement.

### **Article 5**

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

### **Article 6**

The provisions of this Agreement may be changed or amended only upon mutual agreement of both Parties. All changes and amendments shall constitute an integral part of this Agreement and shall be designed by separate Protocols.

### **Article 7**

This Agreement will not violate the Parties' rights and commitments provided for in other international agreements in which they participate or might do so in the future.

### **Article 8**

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

## Article 9

The present Agreement shall enter into force on the day of its signature and shall be valid until any of the Parties indicates its intention to terminate it in a written form three months in advance. The termination of this Agreement shall not affect the ongoing programmes of cooperation between the Parties.

DONE on 26 October 2013 in Beijing in 2 (two) original copies in the Ukrainian, Lithuanian 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**



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**Roman Maguta  
Chairman**

**On behalf of  
The National Audit Office  
of Lithuania**



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**Giedrė Švedienė  
Auditor General**