

## **THE CO-OPERATION AGREEMENT**

**between the Accounting Chamber of Ukraine  
and  
the Supreme Audit Office of the Republic of Poland**

The Accounting Chamber of Ukraine and the Supreme Audit Office of the Republic of Poland, hereinafter referred to as Parties, interested in further development of friendly relations and direct co-operation, referring to the co-operation agreement of 1 September 1998 agreed as follows:

### **Article 1**

The Parties within the field of their respective competence implement co-operation in the following fields:

- exchange of experience on audit methodology and practical implementation of state financial control;
- personnel training and improvement of their professional competence;
- organization and holding of joint researches, conferences, seminars, working meetings;
- conducting parallel audits according to the agreed working programmes on the basis of mutual consent;
- exchange of national legislation acts, professional information materials and methodology on the state financial control;
- application of international public sector auditing standards and best European practices.

The Parties within the field of their respective competence develop co-operation on the other issues that have mutual interest.

### **Article 2**

The co-operation of the Parties shall be based on principles of partnership and equality, as well as principles applied by the International Organisation of the Supreme Audit Institutions (INTOSAI) and the European Organisation of the Supreme Audit Institutions (EUROSAI).

### **Article 3**

1. In order to implement the objectives of further co-operation development, within the scope defined in the Article 1, the Parties shall:
  - organise annual meetings at the level of Heads of the Accounting Chamber of Ukraine and the Supreme Audit Office of the Republic of Poland;
  - organise trainings and seminars for their employees;
  - exchange information and data on the activities of both Parties;
  - invite the other Party to take part in selected conferences, seminars, secondments and other training activities of international character.

2. When exchanging information and data, the Parties shall apply the regulations of its national legislation regulating international exchange of information and state secrets protected by the law.
3. The Parties shall provide confidentiality to the received information if the Party that provided the information raises a due objection.

#### **Article 4**

If necessary, the Parties shall consult at working level all matters related to the implementation of this agreement. To attain the above, the Parties will indicate organisational units responsible for the co-operation together with their contact details.

#### **Article 5**

Each of the Parties will cover its own costs related to the implementation of this agreement, particularly the costs resulted from their delegations, unless decided otherwise.

#### **Article 6**

1. Amendments and supplements to the agreement require a written consent of both Parties. The above-mentioned amendments and supplements enter into force on a date agreed by the Parties.
2. Any dispute over interpretation or application of this agreement shall be solved through consultations.

#### **Article 7**

1. The agreement enters into force on the date of its signature.
2. The agreement is signed for an indefinite period of time.
3. Each of the Parties can terminate this agreement through written notification of the other Party, with a three-month notice period.
4. The co-operation agreement of 1 September 1998 becomes invalid.
5. This agreement has been made in three identical counterparts of Ukrainian, Polish and English language versions and of the same legal force.

Signed in Warsaw, on \_\_\_ May 2014

**Roman Maguta**  
Chairman  
The Accounting Chamber  
of Ukraine



**Krzysztof Kwiatkowski**  
President  
The Supreme Audit Office  
of the Republic of Poland

