

Agreement on Cooperation
between the Bundesrechnungshof
and the Accounting Chamber of Ukraine

The German Federal Court of Auditors (Bundesrechnungshof) and the Accounting Chamber of Ukraine (ACU) 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 aspirations derived from art. 346-347 of the Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part¹ (hereinafter – Association Agreement between the European Union and Ukraine),

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 management of public finances, stipulated in the provisions of the Association Agreements with the European Union.

¹ Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part (2014), *Official Journal* L 161, Vol. 57, p. 3 ff., last change 22. November 2022 (L 301, p. 214).

Article 2

In the spirit of working towards the implementation of the Association Agreement between the European Union and Ukraine, art. 346 and 347 respectively, and reaching its objectives, the Bundesrechnungshof shall support the ACU through joint activities. These activities shall cover the areas of budget policy and external audit, for example exchange of experience in the analysis of the efficiency and effectiveness of the implementation of budget programmes and the application of INTOSAI Standards as well as sharing best practices in the field of external control and audit of public finances.

Article 3

In the context of the implementation of the objectives of bilateral cooperation set out in Article 2, the ACU shall:

- define a person from among the members of the Accounting Chamber as coordinator of the implementation of the objectives of bilateral cooperation;
- develop a medium-term cooperation plan to implement the objectives of bilateral cooperation and update the plan on a regular basis; and
- coordinate the technical aspects with the Bundesrechnungshof at working level related to the implementation of the medium-term cooperation plan.

Article 4

The Parties, with the aim of improving the skills, deepening the professional knowledge and competences of their specialists, will invite seconded workers of the other Party to participate in joint events, bilateral consultations, separate conferences, seminars, internships and other educational events of an international nature. The Parties shall perform joint activities using different types of organization, with physical presence and remotely, using information technology tools.

Article 5

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 issues. The Parties shall be guided by their national legislation when performing joint research or when cooperating on audits.

Article 6

Each Party shall cover its charges 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 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 and enters into force on the date of its signature. The agreement may be amended or terminated only with the written bilateral agreement of both Parties. Each Party may request the amendment or termination of this Agreement through written notification, with a three-month notice period.

Article 10

This Agreement has been made in English, in two original copies. In the event of the translation of the Agreement into the State languages of the Parties, the English version shall prevail.

The Agreement on Cooperation between the Bundesrechnungshof of Germany and the Accounting Chamber of Ukraine, effective from 25 December 2009, shall cease to exist upon the entry into force of this Agreement.

Signed in July 2023 in Bonn, Federal Republic of Germany and in Kyiv, Ukraine.



Kay SCHELLER
President
Bundesrechnungshof



Andrii MAISNER
Acting Chairman
The Accounting Chamber
of Ukraine