

**LVIV DECLARATION  
OF COOPERATION AND PARTNERSHIP  
BETWEEN  
THE ACCOUNTING CHAMBER OF UKRAINE  
AND  
THE SUPREME AUDIT OFFICE OF THE REPUBLIC OF POLAND**

**The Accounting Chamber of Ukraine,**  
represented by Mr. Valerii Patskan, Chairman,

and

**The Supreme Audit Office of the Republic of Poland,**  
represented by Mr. Krzysztof Kwiatkowski, President,

hereinafter referred to as “the Parties”

**TAKING INTO ACCOUNT** the existing friendly cooperation among the Parties and the common values that they share;

**CONSIDERING** the willingness of the Parties to strengthen close relations among them;

**RECOGNISING** the important role of constant development of professional and effective state auditing and the independence of Supreme Audit Institutions as a fundamental element of a democratic state;

**WILLING** to establish and develop a regular dialogue on international issues of mutual interest;

**DECLARING** to strengthen the relations already existing, in the forum of the International Organisation of Supreme Audit Institutions – INTOSAI and the European Organisation of Supreme Audit Institutions – EUROSAI, as well as bilateral cooperation;

**CONVINCED** that this Declaration will provide the basis for new initiatives in the area of cooperation among the Parties;

**HAVE DECLARED THE FOLLOWING:**

**Article 1**

The Parties declare their willingness to continue and develop their friendly bilateral cooperation.

**Article 2**

The Parties will strive to exchange their experience in the field of auditing and support one another in the process of improving the independent state auditing.

**Article 3**

The Parties will strive to communicate effectively within their capacities (mandate) to the benefit of the international community of SAIs.

**Article 4**

The Parties will strive to conduct together, (also with participation of the Supreme Audit Offices of States – members of the EUROSAI), international coordinated audits in the following spheres, which are recognized, as of special importance.

- environmental protection and prevention and elimination of catastrophes:
  - a) International Coordinated Audit on the Status of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit);
  - b) International Coordinated Audit on Protection of the Waters in the Bug River Catchment Area from Pollution (Follow up Audit);
  - c) International Coordinated Audit of Transboundary East Carpathian Biosphere Reserve
- science and innovations;
- social politics and protection of citizens rights and freedoms.

The Parties will identify topics for possible international coordinated/parallel audits.

**Article 5**

The Parties will strive to cooperate in developing and further implementing of a long-term support program for institutional development of the Accounting Chamber of Ukraine, inter alia in the framework of EU programs and funds; in particularly for establishing in Ukraine of the Training centre for the Accounting Chamber.

**Article 6**

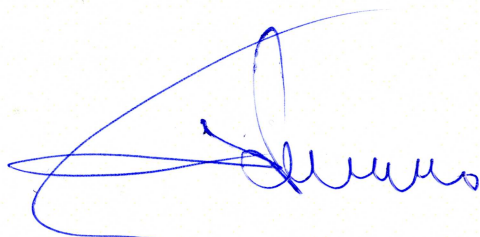
The Parties intent to conduct joint seminars in the years 2018-2019 concerning the institutional development of both SAIs and implementation of ISSAI.

**Article 7**

Details of the outlined activities will be provisionally coordinated by the Parties.

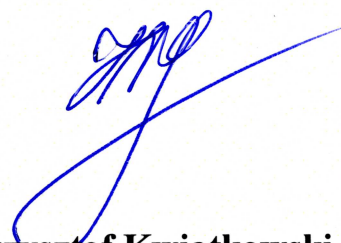
Signed in Lviv, on 30 August 2018

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



**Valeriy Patskan, Chairman**

**On behalf of the Supreme Audit  
Office of the Republic of Poland**



**Krzysztof Kwiatkowski,  
President**