



Turkish Court of Accounts



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА

## ADDENDUM

### TO THE AGREEMENT OF 2 OCTOBER 2018 BETWEEN TURKISH COURT OF ACCOUNTS AND THE STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA ON TECHNICAL COOPERATION

On 2 October 2018, Turkish Court of Accounts (TCA) and the State Audit Office of the Republic of North Macedonia (SAONM) held a joint meeting in Skopje (North Macedonia), where the importance of cooperation between the two Supreme Audit Institutions (SAIs) was underscored, and the areas on which to concentrate the priority actions of the cooperation were agreed.

The areas agreed under the terms of the MoU signed in October 2018 primarily include the following:

- implementation of the international auditing standards for the public sector and the good European practices;
- developing professional and technical cooperation between the Parties, providing mutual assistance with staff training, sharing information and data on the activities of the Parties;
- exchanging experience for improving the methodology of government auditing.

However, in light of the evolving circumstances, it became necessary to revise the signed MoU and strengthen the cooperation by identifying the contact people for both SAIs.

In application of which:

TCA and SAONM are interested in boosting their cooperation specifically in the field of auditing Sustainable Development Goals (SDGs) and use of AI in audits.

After the adoption of the SDG agenda, International Organization of Supreme Audit Institutions (INTOSAI) emphasized that SAIs play a supporting and empowering role in the national, regional and global efforts for implementing the SDGs and reviewing and monitoring their progress. In addition, it presented models for the approaches to be followed by the SAIs with regard to their contributions to this process. The evaluation of a country's readiness to achieve the SDGs is the first strategy that INTOSAI has presented. Many countries audited the SDGs' development process under the framework of this paradigm.

AI can be seen as a technology tool for improving audit quality, according to the "Research Paper on Innovative Audit Technology" issued by the INTOSAI Working Group on Big Data in September 2022. The enormous amount of data acquired during the audit has more value now that AI technology is able to process large amounts of data quickly. AI technology has also reduced the cost and amount of time needed to process such vast amounts of data.

In this regard, the parties to this MoU intend to organize trainings for information-sharing and capacity-building by drafting an Action Plan within the framework of cooperation on the aforementioned issues.

Once the primary actions in the fields of SDG auditing and AI audits have been decided, they will also be communicated and discussed in order to jointly design the draft terms of the cooperation.

As representatives of our SAIs, we agree to carry out our roles and responsibilities to the best of our abilities in order to ensure the successful development of this advanced technical collaboration.

This addendum shall enter into force as soon as it is ratified by the heads of the two SAIs.

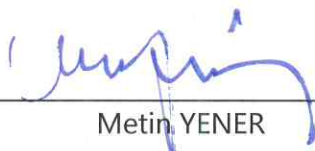
If either of the Parties notifies its intention to terminate the Addendum in writing, the Addendum shall be terminated. Such notice shall be provided one month beforehand.

This Addendum is signed in two original copies, each in Turkish, Macedonian and English language, all texts being equally authentic. In case of any dispute, regarding the provisions of this Addendum, the English version shall be binding.

For matters not mentioned herein, the MoU dated October 2, 2018 shall be taken as reference.

Signed in Ankara as of July 2023

On behalf of the Court of Accounts of the  
Republic of Türkiye

  
Metin YENER  
President

On behalf of the State Audit Office of the  
Republic of North Macedonia

  
Maksim ACEVSKI  
Auditor General