

**COOPERATION AGREEMENT  
BETWEEN  
EUROPEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS (EUROSAI)  
AND THE  
EUROPEAN CONFEDERATION OF INSTITUTES OF INTERNAL AUDITING (ECIIA)**

Taking into consideration the following facts and circumstances:

- EUROSAI is the European professional organization of 49 Supreme Audit Institutions (SAIs) in Europe and the European Court of Auditors (Annex);
- SAIs play a major role in external auditing of accounts and operations of Governments and other public sector entities, and in promoting overall accountability and governance in the public sector;
- the ECIIA, with 33 affiliates (Annex), assists and represents the internal audit profession in both private and public sectors throughout Europe, following the global objective of providing dynamic leadership for the profession of internal auditing;
- an effective internal audit function is a vital component of good governance, providing those charged with governance, in particular senior management and audit committees, with assurance about efficiency and effectiveness of Government and public sector entities' operations, as well as with suggestions for improvement in all areas of control and governance;
- SAIs may use the results of internal auditors' work and are to be in the position to recognize how internal audit could contribute to the overall system of governance in the public sector, if properly resourced; as the internal audit function in an integral part of Government and other public sector entities' governance activities, SAIs must also be in the position of full awareness of what best use they can make of internal auditors' work.

Considering also that the Professional Standards Committee of the International Organisation of Supreme Audit Institutes (INTOSAI) and the Institute of Internal Auditors (IIA), which EUROSAI and the ECIIA respectively form parts of, collaborate under a formal Memorandum of Understanding signed in December 2010 (renewing the original agreement of 2<sup>nd</sup> July 2007) mutually supporting each other's goals and objectives, and that there is a need of a specific focus on practical implementation of their achievements on the European level, it is in the interest of the ECIIA and EUROSAI to create a cooperation process that will enable both organizations' mutual benefiting from their works, and promote knowledge sharing.

In particular, the purposes of this cooperation process include:

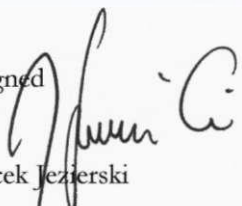
- facilitating the dialogue and knowledge sharing between SAIs and internal auditors in the public sector across Europe;
- developing common understanding of the issues at stake in relation to public sector accountability and auditing, and of shared terminology with a special focus on auditing and controls;
- mutually understanding each other's roles, responsibilities and expectations;
- using the existing standards issued by the various standards setting bodies, or appropriate referring to them;
- sharing experiences in implementing the existing professional practices' framework and standards;
- mutual consultations on issues of common interest, and development of common position papers, where appropriate.

In order to promote and to put the above in practice, the ECIIA and EUROSAI agree to develop a common platform that could:

1. make appropriate publications, tools and resources mutually available to facilitate each other's work;
2. present in advance to the other party any relevant position papers or standards before finalization;
3. inform the other party of all initiatives related to the public sector;
4. identify and implement specific joint projects including for instance a conference or seminar, a training activity or piece of research work, as deemed appropriate.

This Cooperation Agreement will be reviewed by the ECIIA and EUROSAI three years after its date of approval.

Rome, 7<sup>th</sup> March 2011

Signed   
Jacek Jezierski  
Chair, EUROSAI Governing Board

Signed   
Phil Tarling  
President, ECIIA

**Annex**

Countries represented by affiliates	ECIIA	EUROSAI
Albania		●
Andorra		●
Armenia		●
Austria	■	●
Azerbaijan	■	●
Belarus		●
Belgium	■	●
Bosnia and Herzegovina	■	●
Bulgaria	■	●
Croatia	■	●
Cyprus	■	●
Czech Republic	■	●
Denmark	■	●
Estonia	■	●
Finland	■	●
The former Yugoslav Republic of Macedonia		●
France	■	●
Georgia		●
Germany	■	●
Greece	■	●
Hungary	■	●
Iceland	■	●
Ireland <sup>1</sup>	■	●
Israel	■	●
Italy	■	●
Khazastan		●
Latvia	■	●
Liechtenstein		●
Lithuania	■	●
Luxembourg	■	●
Malta		●
Marocco	■	
Moldavia		●
Monaco		●
Montenegro		●
Norway	■	●
Poland	■	●
Portugal	■	●
Romania	■	●
Russian Federation		●
Serbia		●
Slovak Republic		●
Slovenia		●
Spain	■	●
Sweden	■	●
Switzerland	■	●
The Netherlands	■	●
Tunisia	■	
Turkey	■	●
Ukraine		●
United Kingdom <sup>1</sup>	■	●

<sup>1</sup> The United Kingdom and Ireland are affiliated in a single ECIIA institute