



EUROSAI

**COOPERATION AGREEMENT
BETWEEN THE
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 34 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 is 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 on 23/25 April 2014 (renewing the former agreement of 23 November 2010) 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 continue and intensify the cooperation process that commenced with the Cooperation Agreement signed in March 2011 and that enables both organisations' mutual benefiting from each other's work, and to further 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 governance and auditing; mutually understanding each other's roles, responsibilities and expectations;
- 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.



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

1. make appropriate tools and resources mutually available to facilitate each other's work;
2. share with the other party any draft and final versions of relevant papers and standards;
3. inform the other party of any relevant initiatives related to the public sector including on the national level;
4. identify and implement specific joint projects including for instance a joint periodical publication, conference or seminar, training activity or piece of research work, as appropriate;
5. encourage and assist in structuring relations between SAIs and public sector internal auditors on the national level.

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

The Hague, xy June 2014

Signed

Saskia J. Stuiveling

Chair of EUROSAI Governing Board

Thijs Smit

President of 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		●
Israel		●
Italy	□	●
Khazastan		●
Latvia	□	●
Liechtenstein		●
Lithuania	□	●
Luxembourg	□	●
Malta		●
Moldavia		●
Monaco		●
Montenegro	□	●
Morocco	□	
Netherland	□	●
Norway	□	●
Poland	□	●
Portugal	□	●
Romania	□	●
Russia Federation		●
Serbia	□	●
Slovak Republic		●
Slovenia	□	●
Spain	□	●
Sweden	□	●
Switzerland	□	●
Turkey	□	●
Ukraine		●
United Kingdom ¹	□	●

¹ The United Kingdom and Ireland are affiliated in a single ECIIA institute