

Memorandum of Understanding on Cooperation

**Between the Bundesrechnungshof of Germany and
the International Board of Auditors for NATO (IBAN)**

Desiring to strengthen friendly relations between the two parties on the basis of equality and mutual benefits and conscious of their respective institutional independence, professional responsibility and mandate, both Parties have concluded the following Memorandum of Understanding on Cooperation, hereinafter referred to as the Memorandum:

Article 1

The Parties shall endeavour to develop their relations in order to promote mutual cooperation, sharing of experience on professional practices and exchanges of expertise.

Article 2

The Parties wish to promote mutual cooperation. Cooperation may take place in the following areas; the details will be agreed upon by the parties:

- (a) exchanging professional experience and good practice aimed at improving public external audit methods and professional standards for auditors and other staff;
- (b) supporting the external audit activities of international organisations within the scope of INTOSAI;
- (c) staff training;
- (d) creating conditions conducive to the implementation of professional traineeships and the appointment of candidates to the post of IBAN Board member;
- (e) conducting cooperative audits, peer reviews and joint research projects;
- (f) promoting the exchange of general and unclassified information and professional documentation on the activities of the Parties referred to in the preceding paragraphs.

Article 3

The Parties may interact in areas such as bilateral delegation visits, seminars, conferences and workshops.

Article 4

In the context of the activities set out in this Memorandum, each Party shall bear the costs of international transport as well as the subsistence costs of its own delegates, unless otherwise provided in implementation agreements concluded between the Parties.

Article 5

In the cooperation activities carried out under this Memorandum, the working language for written and oral communications shall be English. Interpretation into another language shall be provided by the requesting Party.

Article 6

Privileged or confidential information shared between the Parties shall remain confidential in accordance with the applicable Parties' laws, freedom of information laws and/or public record laws. Such confidential information remains property of the originating authority or providing Party and shall not be disclosed by the receiving Party to any other individual or entity without prior written permission of the originating authority and/or providing Party, as applicable.

The Parties unequivocally agree to protect confidentiality of information in accordance with this Memorandum and applicable laws.

The provisions of this Article will remain in force for the Parties after the termination of the Memorandum.

Article 7

Amendments and revisions may be made to this Memorandum with the mutual written consent of the Parties.

Article 8

No article of the present Memorandum may be interpreted as being part of an international treaty and the Memorandum does not create any rights or obligations for the Parties under international law. The present agreement will not be executory as far as the law of obligations or the law of contract are concerned.

Article 9

Each Party will have the right to temporarily suspend the application of the Memorandum in whole or in part for reasons of national security and interests, public order or public health, as well as other objective circumstances, by notifying the other Participant one month in advance and specifying the period of suspension.

Article 10

This Memorandum shall enter into force on the date of its signature by both Parties and shall remain in force for an indefinite period. Termination must take place through formal notification. This Memorandum shall cease to take effect three (3) months after notification to the other Party.

Signed in Bonn, on 19 May 2026, in two original copies in the English and French languages, all texts being equally authentic. In the event of a discrepancy of interpretation, the English text shall prevail.

**The President
of the Bundesrechnungshof
of Germany**

Mr Kay Scheller

**The Chair
of the International Board of Auditors
for NATO (IBAN)**

Mr Sébastien Lepers