MEMORANDUM OF UNDERSTANDING BETWEEN THE SUPREME AUDIT INSTITUTION OF GERMANY, THE BUNDESRECHNUNGSHOF, AND THE NATIONAL AUDIT OFFICE OF LITHUANIA IN THE FIELD OF PUBLIC AUDIT

The Supreme Audit Institution of Germany, the Bundesrechnungshof, and the National Audit Office of Lithuania, hereinafter referred to as the Participants,

- guided by the national legislation applicable to the Participants, as well as the aims and principles of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI),
- based on the principles of mutual respect, cooperation, equality, and mutually beneficial cooperation

HAVE REACHED THE FOLLOWING UNDERSTANDING:

Paragraph 1

The Participants will cooperate within their respective areas of competence by exchanging experience and professional knowledge in the field of public audit or assessment.

The Participants will develop cooperation in other areas of mutual interest and competence.

Paragraph 2

The Participants agree to cooperate on matters related to public audit and other issues within the competence of the Participants, for example, by:

- exchanging experiences and information on the activities of the Participants;
- conducting joint research, cooperative audits or assessments in accordance with mutually agreed work programmes;
- providing professional training and developing professional qualifications of employees;
- organizing seminars, conferences, working groups, methodological and other meetings relevant to the Participants.

Paragraph 3

When sharing information and data under the Memorandum of Understanding, both Participants will comply with the current legislation in force in the territory of the Participants governing the international exchange of information, the protection of personal data, the protection of State and other secrets, or other legal regimes applicable to the relevant category of information.

When conducting cooperative audits or assessments, both Participants will comply with the current legislation in force in the territory of the Participants.

Paragraph 4

The Participants will cover the costs associated with the implementation of the Memorandum of Understanding by mutual agreement, in accordance with the current legislation in force in the territory of the Participants.

Paragraph 5

The official language for written and oral communication in the implementation of the provisions of the Memorandum of Understanding will be English, unless otherwise agreed by mutual consent of the Participants.

Paragraph 6

The Memorandum of Understanding is not an international treaty and does not create any rights or obligations for the Participants or their States under international law.

The Memorandum of Understanding does not affect the rights and obligations of the Participants under other international treaties and international agreements concluded or to be concluded in the future by the Participants and their States.

Paragraph 7

Each Participant will undertake to maintain the confidentiality and secrecy of the Memorandum of Understanding or other agreements concluded under it, as well as information and data received or submitted to the other Participant during the term of the Memorandum of Understanding. The provisions of this Paragraph will remain in force for the Participants even after the termination of the Memorandum of Understanding.

Paragraph 8

Each Participant will have the right to temporarily suspend the application of the Memorandum of Understanding 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.

Paragraph 9

The provisions of the Memorandum of Understanding may be amended by mutual written agreement of the Participants. All changes and amendments will be considered an integral part of the Memorandum of Understanding.

Paragraph 10

The Memorandum of Understanding will enter into force on the date of its signature and will remain in force for an unlimited period, except in cases of temporary suspension as provided for in Paragraph 8 of the Memorandum of Understanding, until the expiry of a period of three months following written notification by one of the Participants sent to the other Participant of its intention to terminate the Memorandum of Understanding. The termination of the Memorandum of Understanding will not affect in any way the programmes and/or activities and/or projects carried out under the Memorandum of Understanding and agreed upon by the Participants prior to the date of termination of the Memorandum of Understanding.

MEMORANDUM OF UNDERSTANDING SIGNED on 21 January 2026, in two copies of the authentic text (original) in English and Lithuanian. In case of any discrepancies in the understanding and interpretation of the text, the English text will prevail.

On behalf of
The Supreme Audit Institution of Germany, Bundesrechnungshof

Kay Scheller
President

On behalf of
The National Audit Office of Lithuania

Irena Segalovičienė
Auditor General