



**MEMORANDUM of UNDERSTANDING**  
**between the Supreme Audit Chamber of the Republic of Kazakhstan, the**  
**National Audit Office of Lithuania, the Portuguese Court of Auditors and**  
**the Turkish Court of Accounts on peer review**

The Supreme Audit Chamber of the Republic of Kazakhstan and *the group of Supreme Audit Institutions* that includes the National Audit Office of Lithuania, the Portuguese Court of Auditors and the Turkish Court of Accounts (hereinafter referred to as the Parties),

Taking into account provisions of  
the Memorandum of Understanding between the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan and the National Audit Office of Lithuania dated 11 November, 2022;

the Memorandum of Understanding between the Supreme Audit Chamber of the Republic of Kazakhstan and the Portuguese Court of Auditors dated 28 April, 2023;

the Memorandum of Understanding between the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan and the Turkish Court of Accounts dated 22 June, 2011;

expressing mutual desire to improve the external state audit of the Parties,  
based on the principles of mutual respect, trust, equality and mutually beneficial cooperation, have agreed on the following:

**Article 1. Purpose of this Memorandum**

This Memorandum is agreed in order to ensure consistency in all aspects and conditions of peer review to be performed to the Supreme Audit Chamber of the Republic of Kazakhstan (hereinafter – SAC of the Republic of Kazakhstan), with the purpose and scope included in Article 3 of this Memorandum.

The peer review of the SAC of the Republic of Kazakhstan is carried out by the group of the Supreme Audit Institutions of the Republic of Lithuania, the Portuguese Republic and the Republic of Türkiye (hereinafter - *the group of SAIs*).

## **Article 2. The basis for review**

When conducting the peer review, the Parties are guided by the provisions of the applicable requirements of the GUID 1900 «Peer Review Guidelines».

The results of the peer review are considered and discussed at a joint meeting of representatives of the Parties.

## **Article 3. Purpose and scope of the audit**

Peer review, or functional review of the SAC of the Republic of Kazakhstan activities, is carried out by *the group of SAIs* in order to assist the SAC of the Republic of Kazakhstan in ensuring that its activities comply with the requirements of international standards, namely those issued by INTOSAI.

The peer review is carried out in the following areas, where the following domains are evaluated:

- 1) organization of activities – from the point of view of the possibility of high-quality performance of the SAC of the Republic of Kazakhstan tasks;
- 2) methodology – alignment and compliance of the methodology of the SAC of the Republic of Kazakhstan with international standards;
- 3) planning of the SAC of the Republic of Kazakhstan activities;
- 4) conducting audit activities, including:
  - a. audit planning,
  - b. gathering of audit evidence,
  - c. drafting of audit reports and audit opinions,
  - d. audit process documentation;
- 5) reporting to the President, Parliament and media communication;
- 6) quality management;
- 7) information systems in support of the audit process.

## **Article 4. Peer review methods and procedures**

Peer review of the SAC of the Republic of Kazakhstan is carried out in accordance with the GUID 1900 «Peer Review Guidelines», ensuring the availability and security of all files and working documents.

The stages of the verification are:

- 1) planning;
- 2) execution (including field work, audit procedures and gathering of evidence);

3) drafting of the Final report on the results of the peer review (hereinafter - the Final Report) on the SAC of the Republic of Kazakhstan activities.

During the review, all the necessary documents of the SAC of the Republic of Kazakhstan that are related to the evaluation domains as stated in Article 3 of this Memorandum, are accessible for examination by the peer review team.

## **Article 5. The main expected results of the audit**

Based on the results of the peer review, a Final Report is prepared and, if necessary, recommendations are issued to improve the SAC of the Republic of Kazakhstan activities.

A draft Final Report is subjected to comments and suggestions of the SAC of the Republic of Kazakhstan that shall be discussed and taken into account.

Based on the Final Report, the SAC of the Republic of Kazakhstan develops an Action Plan for the implementation of recommendations based on the peer review results.

## **Article 6. Organization of peer review**

### **6.1. Terms and procedure of peer review**

The peer review will be conducted by the group of SAIs, during 2024 in accordance with the peer review program which will be developed and approved during the planning stage of the review. The draft report will be prepared in autumn 2024. The SAC of the Republic of Kazakhstan will appoint a contact person, who will promptly and accurately provide the working group of the group of SAIs with the necessary support and documentation for the peer review purposes, and is also responsible for the reliable provision of information during interviews and when completing written questionnaires. Interaction between the Parties on the implementation of the provisions of this Memorandum may be carried out by e-mail and videoconference.

The Portuguese Court of Auditors will act as a coordinator of the group of SAIs, developing its coordination activities in close articulation and cooperation with the other reviewer Supreme Audit Institutions, and also with the reviewed SAC of the Republic of Kazakhstan.

## **6.2. Peer review fieldwork**

The peer review fieldwork can be conducted in the premises of the SAC of the Republic of Kazakhstan or remotely.

## **6.3 Working language of peer review**

The working language of the peer review is English.

The SAC of the Republic of Kazakhstan will translate the peer review related documentation into English, Kazakh and Russian languages and eventually provide interpretation when dialogue or interviews with non-English speakers is needed.

## **6.4. Access to information**

The Parties, for the purpose of peer review, provide access to information in compliance with the requirements of the laws of the Republic of Kazakhstan, the Republic of Lithuania, the Portuguese Republic and the Republic of Türkiye on state secrets and other secrets protected by their laws.

## **6.5. Working documents of the peer review**

The working documents of the peer review are:

- 1) this Memorandum;
- 2) the peer review plan and programme;
- 3) correspondence between the Parties;
- 4) questionnaires;
- 5) meeting minutes;
- 6) working papers;
- 7) Draft report;
- 8) Comments and suggestions of the reviewed SAC of the Republic of Kazakhstan; and
- 9) Final Report.

## **6.6. Expenses for ensuring peer review**

The labor costs of their officials related to the implementation of the peer review, by agreement of the Parties, are provided by each Party independently.

The SAC of the Republic of Kazakhstan bears the transportation and accommodation expenses of representatives of *the group of the SAIs* within the limits provided for in accordance with the budget program 006 «Representative Expenses» for 2024.

The SAC of the Republic of Kazakhstan, as the host Party, facilitates the arrival and departure of representatives of the group of SAIs in Astana.

## **Article 7. Final report on the results of the peer review**

The Final Report is drafted by the working group of *the group of the SAIs* and signed by the heads of the Supreme Audit Institutions forming the peer review team following the comments and suggestions by the SAC of the Republic of Kazakhstan.

The Final Report includes:

confirmation (refutation) of compliance of the SAC of the Republic of Kazakhstan activities in the reviewed areas of the SAC of the Republic of Kazakhstan with the requirements of the international standards;

identification of the strengths of the SAC of the Republic of Kazakhstan activities in the areas under review and, if necessary, identification of areas for improving the activities of the SAC of the Republic of Kazakhstan;

determination of the best practice of *the group of the SAIs* - partners for peer review, applicable in the work of the SAC of the Republic of Kazakhstan.

Reference to the comments and opinion of the SAC of the Republic of Kazakhstan regarding the observations and recommendations of the report the Final Report can be distributed and further disseminated in the media as decided by the SAC of the Republic of Kazakhstan.

The Final Report on the results of the peer review remains the property of the SAC of the Republic of Kazakhstan.

## **Article 8. Follow-up based on the results of the peer review**

Based on the results of the peer review, a follow-up can be carried out on the basis of an additional international agreement between the Parties.

## Article 9. Final provisions

This Memorandum comes into force from the date of its signing.

By mutual agreement of the Parties, amendments and additions may be made to this Memorandum, which are made in writing and are an integral part of it.

Done in \_\_\_\_\_ on \_\_\_\_\_ in four original copies, in Kazakh and English languages, and all texts are equally authentic. In case of discrepancy between the texts, the Parties refer to the text in English.


**For the Supreme  
Audit Chamber of  
the Republic of  
Kazakhstan**



**For the National  
Audit Office of  
Lithuania**



**For the  
Portuguese Court  
of Auditors**



**For the Turkish  
Court  
of Accounts**

