

**Memorandum of Understanding between
The Supreme Audit Institution of Mexico
and the Office of the State Comptroller and Ombudsman of Israel**

The Supreme Audit Institution of Mexico and the Office of the State Comptroller and Ombudsman of Israel (hereinafter referred to as the "Parties" or "Institutions") are Supreme Audit Institutions with the common objective of seeking continuous improvement in the performance of their jurisdictions.

Considering that the exchange of technical knowledge and experience between these Institutions would contribute to the improvement of both and, consequently, the improvement of the Public Administration in their respective countries;

Considering that both Parties have solid expertise in specific areas that may be of special interest to the other Party;

Considering that the Parties intend to promote cooperation in the sphere of public sector audit, in order to further the interests of the two partner institutions, for an effective contribution to both;

Considering that both institutions take into account the principles of the International Organization of Supreme Audit Institutions (INTOSAI) and the laws and regulations in force in their respective countries;

THE PARTIES HEREBY UNDERTAKE to sign the following Memorandum of Understanding:

CLAUSE 1

The objective of this Memorandum of Understanding is to provide, strengthen, promote and develop a framework for efficient cooperation and interaction between the Parties in the area of public sector auditing, based upon the principles of equality and mutual benefit, in accordance with their respective national laws, rules and regulations.

This Memorandum of Understanding may be implemented by separate agreements or specific work plans detailing the implementation of joint initiatives, which will enter into force by mutual consent of the Parties.

CLAUSE 2

The Parties shall make objective, simple and timely efforts to mutually share information, experiences, methods, conceptual frameworks and good practices in their respective areas.

CLAUSE 3

Each Party may invite representatives of the other Party to participate in international conferences, seminars and training on topics of mutual interest, in person and/or virtually (online).

CLAUSE 4

The Parties declare their intention to develop cooperation both on a bilateral basis and within the framework of the International Organization of Supreme Audit Institutions (INTOSAI).

CLAUSE 5

When exchanging information and materials under the auspices of this Memorandum, the Parties shall be guided by their national laws governing participation in international exchanges of information, as well as the protection of State secrets and any other sensitive information.

During the development of joint activities, each Party shall be guided by its national laws.

CLAUSE 6

This Memorandum of Understanding is an expression of the Parties' intention to cooperate and does not grant any legal rights or obligations, including to any Third Parties.

In addition to being carried out within the scope of the respective laws and regulations of the two countries, the implementation of initiatives by the Parties shall be subject to the availability of resources and personnel of each of them.

CLAUSE 7

The documents and materials produced jointly by both Parties under this Memorandum shall be considered joint intellectual property of both Parties. Each Party may veto the publication of such materials at any time up until their actual publication.

Any material produced by one of the Parties prior to the signing of this Memorandum of Understanding shall remain the intellectual property of that Party only.

CLAUSE 8

The English language shall be the language of communication for the purposes of this Memorandum of Understanding and its execution.

Unless otherwise stipulated or specifically agreed between the Parties, any standards, reports, journals and other documents produced and/or published by either of the Parties as a result of or in accordance with this Memorandum of Understanding in a language other than English need not be translated.

CLAUSE 9

This Memorandum of Understanding shall come into force on the date of signature of the Parties and remain in force, subject to each Party's right of termination, until 31st of December of 2026.

After the previously period mentioned, the MoU shall remain in force and effect for the same period and so on, provided that neither Party notifies the other in writing of its intention to terminate this MoU.

Without prejudice to the previous item, either Party may terminate this Memorandum by giving three months' written notice of its intention to do so to the other Party.

CLAUSE 10

In the event of differences of opinion regarding the interpretation and application of the provisions of this Memorandum of Understanding, the Parties shall resolve them through mutual consultation.

Neither this Memorandum of Understanding nor any clause therein shall be interpreted as constituting an international treaty or agreement under public international law.

This Memorandum of Understanding shall not be legally enforceable, inter alia under the national Laws of Obligations or Contracts of either of the Parties.

The undersigned have signed this Memorandum of Understanding in compliance with national laws.

SIGNED in duplicate in Mexico City on 11th of July of 2024.

In case of any divergence in interpretation, the English text shall prevail.

**For the Office of the State Comptroller and
Ombudsman of Israel**

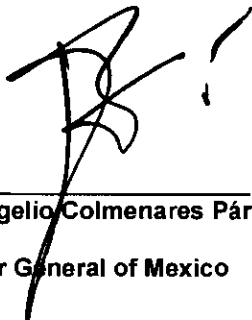


Mr. Matanyahu Englman

EUROSAI President

**State Comptroller and Ombudsman of
Israel**

For the Supreme Audit Institution of Mexico



Mr. David Rogelio Colmenares Páramo

Auditor General of Mexico

