



USAID | KOSOVO
NGA POPULLI AMERIKAN
OD AMERIČKOG NARODA



 REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATE PRANUAR/DORËZUAR DATUM PRILAZEN/DOSTAVLJEN DATE RECEIVED/SUBMITTED			
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Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije Kosova
Kosovo National Audit Office

MEMORANDUM OF UNDERSTANDING

BETWEEN

DAI GLOBAL, LLC

AND

NATIONAL AUDIT OFFICE

REGARDING THE
KOSOVO MUNICIPAL INTEGRITY (KMI) activity



objectives of the KMI activity through day-to-day mentoring, training, and coaching and thereby institute systems that intend to improve the accountability of public funds and expenditures. DAI throughout its sub- contractor KPMG will provide technical assistance and training to strengthen operations in fraud detection, fraud risks in local government, and the adequacy and efficiency of internal control systems about fraud prevention and detection, including key factors such as proper segregation of duties, management review, maintenance of documented procedures, implementation of the risk management plan, verification and validation, accountability, and monitoring. DAI will support the NAO to develop, design, and implement a tailored Dynamic Risk Assessment in the strategic planning of performance audits, helping to uncover most significant risks, and analyze the interconnectivity, velocity, severity, and likelihood of such risks.

3. AREAS OF PLANNED TECHNICAL ASSISTANCE

The KMI Activity intends to address the needs of NAO following an assessment based on the Needs Gap Analysis that was facilitated by DAI. The specific assistance planned to be provided by DAI in its implementation of the KMI Activity is specified below in section 4.

4. DAI's PLANNED ROLE

DAI intends to support NAO through focusing on the overall on auditing procurement process in Kosovo, as follows:

- Provide technical assistance and training to strengthen Anti-Fraud Unit operations in fraud detection
- Support the NAO to develop, design, and implement a tailored Dynamic Risk Assessment in the strategic planning of performance audits
- Strengthen mechanisms for greater accountability for the implementation of internal and external audit findings and explore enforcement incentives and/or sanctions mechanisms for non-implementation
- Support NAO to work with relevant Assembly Committees on overseeing implementation of audit recommendations and support efforts to regulate deadlines and milestones in the audit follow-up process

5. PPRC PLANNED ROLE

NAO intends to:

- Facilitate to DAI staff access to NAO units and ensure staff participates in and support activities provided by the KMI project, including providing DAI access to internal NAO documents, as needed.
- Continue to partner with KMI to organize audit related trainings to government and other public officials, as well as trainings for end-users of the any system will be developed.

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- Participate in training programs, capacity-development, and technical assistance activities organized by KMI and disseminate best practices and lessons learned to participants at the central and local level.
- Encourage timely collaboration of NAO staff in completing required activities, ensuring access to all the data and information required.
- Provide an enabling environment for KMI staff by assigning dedicated space within NAO for the project's staff, as per needed.

6. COORDINATION AND CONSULTATION

The Participants plan to provide each other with the information needed to facilitate assistance and to evaluate the effectiveness of the assistance. The Participants plan to also request to meet periodically to review assistance and share relevant information. The Participants plan to resolve any issues concerning the interpretation, administration, or implementation of this MOU by consultation between the Participants.

7. NOTICES

The Participants intend that all notices or communications under this MOU be in writing by email or facsimile and addressed as follows.

The respective organizational cognizant points of contact are:

For DAI:

Ruzhdi Zeqiri
Objective 1 Lead
Str. 24 Maji, No. 7, Pristina, Kosovo
ruzhdi_zeqiri@dai.com

For NAO:

Vlora Spanca
General Auditor
Str. Ahmet Krasniqi, Arbëria, nr. 210
vlora.mehmeti@oagks.org

Each Participant may change its cognizant point of contact by written notice to the other.

8. GUIDING PRINCIPLES

A. Effect of MOU. The Participants recognize that this MOU is not a treaty and does not give rise to rights or obligations under international law, and that this MOU is not an obligation of funds and is not intended to constitute a legally binding commitment by any Participant or create any rights in any third party. The cooperation among the Participants as outlined in this MOU is not intended to create a partnership or other type of legal entity or personality. Each Participant intends to accept full and sole responsibility for any and all expenses incurred by itself related to this MOU. The Participants intend to maintain their own separate and unique missions and mandates and their own accountabilities. This MOU reflects the entire understanding and agreement of the Participants with respect to the subject matter and



supersedes any prior or contemporaneous written or oral agreements thereon. Nothing in this MOU is intended to create an exclusive working relationship.

- B. Publicity.** The Participants understand that each Participant may make the existence and content of this MOU publicly available, including by press release, public commentary, or other means of disclosure, in accordance with its own policies and procedures. It is anticipated that DAI will ensure compliance with any branding and marking requirements per the terms of its contract with USAID, including use of the NAO logo where appropriate to attribute the efforts of the NAO.
- C. Modification.** This MOU may be modified in writing by the Participants. Each Participant may withdraw from this MOU by giving the other Participant thirty (30) days written notice.
- D. Duration.** This MOU begins on the date of signature by the Participants and continues until March 20, 2027.
- This MOU may be extended in writing signed by both Participants for any period of time.
- E. Representatives.** The Participants intend that each Participant be represented by those holding or acting in the offices held by the signatories to this MOU. The Participants intend that each Participant may, by written notice to the other, identify additional representatives authorized to represent that Participant for all purposes other than modifications to this MOU. The Participants intend that each Participant is to notify the other in writing of changes in the authorized representatives.
- F. Language.** This Memorandum of Understanding was written in English (the prevailing language) and translated into Albanian and Serbian.
- G. Governing Law and Dispute Resolution.** This Agreement shall be governed, interpreted and enforced in accordance with the laws of the State of Maryland, without regard to its conflict of laws rules. Both Parties agree that, should any disputes arise under this Agreement, they will first endeavor to resolve such disputes amicably through negotiation. If negotiations do not prove effective in resolving any conflict between the Parties, such dispute shall be resolved through binding arbitration in Maryland.

OFFICE
Mr. [unclear]
Br. [unclear]
No. [unclear]

The Participants, each acting through its duly authorized representative, have caused this MOU to be signed in their names and delivered as of **July 27, 2022**.

For DAI GLOBAL, LLC

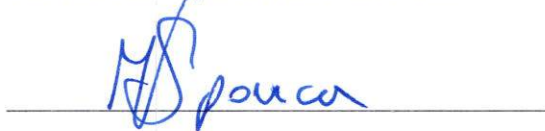


Name: Stephen Carpenter

Title: Vice President, Governance

Date: July 27, 2022

For NATIONAL AUDIT OFFICE



Name: Vlora Spanca

Title: General Auditor of National Audit Office

Date: July 27, 2022

