



MEMORANDUM OF UNDERSTANDING ON DATA EXCHANGE

BETWEEN THE UNDERSIGNED

THE MINISTRY OF FINANCE

Hereinafter referred to as “MINFI”.

on the one hand,

and

The AUDIT BENCH OF THE SUPREME COURT

Hereinafter referred to as “the CDC/CS”

on the other hand,

Each referred to as “a Party” and both referred to as “the Parties”,

THE PARTIES, PRELIMINARILY DECLARE THAT:

Law No. 2018/11 of 11 July 2018 on the code of transparency and good governance in the management of public finances in Cameroon and Law No. 2018/12 of 11 July 2018 on the fiscal regime of the State and other public entities, adopted by Parliament and promulgated by the President of the Republic, guarantee the right to information of the State Audit Institution and establish the obligation of transparency of administrations.

Moreover, they confer jurisdiction upon the Audit Institution in addition to its initial attributions relating to the evaluation of accounts and new missions, namely:

- the control and judgement of authorising officers and financial controllers;
- the evaluation of public policies;
- the report on the execution of the finance laws and on the settlement law under much more demanding conditions than before in terms of time;
- the performance audit of administrations;
- certification of the General Account of the State.

To carry out these new missions, the Audit Bench must adapt its working methods, and in particular move towards the digitalisation of its procedures and exchanges with third parties. In this perspective, the Ministry of Finance is a privileged partner as manager of the network of public accountants, and has a list of public establishments and organisations in which the State has a holding, whether it is a majority or not.

The Audit Bench needs the information stored in the Ministry of Finance's databases as soon as it is validated and available.

Furthermore, the Audit Bench must validate the State's accounts within the time limits set by law. It must therefore possess the information needed to ensure the fairness and reliability of the accounts submitted to it within a reasonable time frame, without waiting for the physical documents to carry out its audit.

Exchanges between these two public entities must therefore be dematerialised as much as possible in order to speed up the transmission of data under optimal security conditions.

The Ministry of Finance also needs information relating to the rendering of accounts, procedures towards public accountants, authorising officers and financial controllers when they are completed. The same applies to the observation reports and opinions issued by the Audit Bench.

In accordance with these objectives, the parties have decided to strengthen digital exchanges in order to reduce delays and eventually eliminate the transmission of paper-based documents, the objective being to enhance the exchange of digital data and facilitate the mission of the Audit Bench.

BOTH PARTIES CONCUR AND AGREE AS FOLLOWS:

Article 1: Subject

This Memorandum of understanding defines the framework for the exchange of digitalised data in the field of public finance between the parties.

Article 2: The stakeholders involved

(1) As for the Audit Bench of the Supreme Court (AB/SC)

The structures of the AB/SC concerned by the exchange of data provided for in this Memorandum of understanding are the following:

- The Sections of the AB/SC ;
- The Central Balance Sheet Office;
- The Committee in charge of preparing the report on the execution of finance laws, the opinion on the settlement law, and the certification of the General Account of the State;
- The Committee in charge of certifying the declarations of the extractive industries' revenues;
- The Central Registry of the Audit Bench.

(2) As for MINFI :

The MINFI structures concerned by the exchange of data provided for in this Memorandum of understanding are the following:

- The Autonomous Sinking Fund
- The Directorate General of Budget
- The Directorate General of Customs
- The Directorate General of Taxation
- The Directorate General of the Treasury, Financial and Monetary Cooperation
- The Department of Standardization and Stores-Accounting
- The Division of Forecasts
- The Division of Information Systems

Section 3. MINFI Commitments

MINFI undertakes to authorise the AB/SC to access data and information from its digital interface, particularly on:

- domestic and external debt
- the implementation of government programmes
- the General Accounts of the State;
- the budgetary accounts of the State
- the analytical accounts of the State
- stores-accounting;
- the settlement bill;
- public entities and other structures involving public finances.

Article 4: Commitments of the Audit Bench.

The AB/SC undertakes to make the following information available to the Ministry of Finance:

- final decisions ;
- the final observation reports on the management review of public administrations and entities
- statistics on the production of accounts;
- formal notices in the event of non-compliance with production dates;

- statistics on the production of accounts;
- the certification report;
- the report on the implementation of finance laws;
- the report on the evaluation of the performance of administrations;
- reports on thematic studies;
- opinions ;
- referrals.

Article 5: Commitments of other government departments

Other government departments and administrations shall provide the AB/SC with information on:

- Budgetary and accounting data of authorising officers;
- Stores-accounting data;
- Data from treasury stations.

Article 6: Other commitments of the Parties

The AB may in accordance with the law request, any information that is not explicitly mentioned in this memorandum of understanding or its annex and that may be useful to it in the performance of its duties from MINFI.

Section 7. Terms and conditions of exchange

- (1) A detailed technical protocol shall define the modalities, periodicity, structure, format and content of the information to be exchanged between the different administrations. The technical protocol will be updated if necessary. The drafting or updating of the technical protocol is submitted for validation to the Minister of Finance and the President of the AB/SC at the end of the year, to take effect the following year.
- (2) Data exchanges shall be made electronically. A copy of each file exchanged shall also be deposited in the server of the Audit Bench in order to feed the database and serve as a source of information for audits, evaluations and thematic studies.
- (3) The Parties will set up an operational platform which will use the various applications previously identified in the technical protocol, based on the definition of the information to be exchanged as stated in Sections 3 and 4 above.
- (4) The production and consumption of data is the responsibility of each administration concerned, while the provision and security of data is the responsibility of the DIS of the Ministry of Finance.
- (5) The technical protocol will define and specify the modalities for the implementation of this Memorandum of understanding.

Article 8.: Authorisations

The necessary authorisations to access the data are granted respectively to the structures of the AB/SC and MINFI according to the terms of the detailed technical protocol.

Article 9: Amendments

Amendments to this Memorandum of understanding may be made at the initiative of either Party.

Article 10: Termination

This Memorandum of understanding I may be terminated:

- upon agreement between the Parties;
- by the signing of a subsequent agreement between the parties replacing this memorandum of understanding.

Article 11: Settlement of Disputes

Any dispute arising from the interpretation or application of this memorandum of understanding shall be settled amicably between the Parties.

Article 12: Notification

Any notification or request under this Memorandum of understanding shall be made in writing. In order for this notification to be valid, it must be delivered by hand or by registered letter with acknowledgement of receipt to the Party to which it is addressed and in each case, at the address indicated below:

- As for the (AB/SC)

Audit Bench: Office of the President, Yaoundé.
Registry of the Audit Bench.

- MINFI:

Ministry of Finance: Cabinet of the Minister, Yaoundé.
Ministry of Finance: The Division of Information Systems (DIS)

Article 13: Entry into force

This Memorandum of understanding shall take effect from the date of its signature by the Parties.

Done in four (4) original copies.

Yaounde, the 04 MAI 2021

The Audit Bench of the Supreme Court



Blap Abdou
Magistrat

The Ministry of Finance



Louis Paul MOTAZE