

LAW OF UKRAINE

On the Accounting Chamber

(The Official Bulletin of the Verkhovna Rada of Ukraine (BVR), 2015, No. 36,
Article 360)

{As amended by the Laws

No. 1774-VIII of 06.12.2016, BVR, 2017, No. 2, Article 25

No. 1798-VIII of 21.12.2016, BVR, 2017, No. 7-8, Article 50

No. 2265-VIII of 21.12.2017, BVR, 2018, No. 6-7, Article 45

No. 2478-VIII of 03.07.2018, BVR, 2018, No. 46, Article 368

No. 2621-VIII of 22.11.2018, BVR, 2019, No. 2, Article 9

No. 113-IX of 19.09.2019, BVR, 2019, No. 42, Article 238

No. 263-IX of 31.10.2019, BVR, 2020, No. 2, Article 5

No. 293-IX of 14.11.2019, BVR, 2020, No. 6, Article 32

No. 440-IX of 14.01.2020, BVR, 2020, No. 28, Article 188

No. 524-IX of 04.03.2020, BVR, 2020, No. 38, Article 279

No. 720-IX of 17.06.2020, BVR, 2020, No. 47, Article 408

No. 1052-IX of 03.12.2020, BVR, 2021, No. 6, Article 45

No. 1150-IX of 28.01.2021, BVR, 2021, No. 23, Article 197

No. 1217-IX of 05.02.2021, BVR, 2021, No.19, Article 171

No. 1587-IX of 30.06.2021

No. 1780-IX of 23.09.2021, BVR, 2021, No. 51, Article 421

No. 2849-IX of 13.12.2022, BVR, 2023, No. No. 47-50, Article 120

No. 3621-IX of 21.03.2024

No. 4042-IX of 30.10.2024}

{In the text of the Law, the words “mass media” in all cases and numbers are replaced by the word “media” in accordance with Law No. 2849-IX of 13.12.2022}

This Law determines the organization, powers and procedure for the activities of the Accounting Chamber.

Section I.

GENERAL PROVISIONS

Article 1. Status of the Accounting Chamber

1. The Accounting Chamber on behalf of the Verkhovna Rada of Ukraine, shall exercise control over the receipt of funds to the State Budget of Ukraine and the use thereof.

2. The Accounting Chamber is accountable to the Verkhovna Rada of Ukraine and regularly informs it about the results of its work.

3. The Accounting Chamber is the supreme state collegial body of financial control (audit).

{Part three of Article 1 as revised by Law No. 4042-IX of 30.10.2024}

4. The Accounting Chamber is a legal entity and has the seal bearing its title and an image of the State Coat of Arms of Ukraine.

5. The Accounting Chamber is located in the city of Kyiv.

Article 2. The legal basis of the activities of the Accounting Chamber

1. The organization, powers and procedure for the activities of the Accounting Chamber shall be determined by the Constitution of Ukraine, this Law, and other laws of Ukraine.

Article 3. Principles of the activities of the Accounting Chamber and the guarantees of its independence

1. The activities of the Accounting Chamber shall be based on the principles of legality, independence, objectivity, impartiality, transparency, and non-bias.

2. The Accounting Chamber shall be organizationally, functionally, politically, and financially independent and shall plan its activities independently.

{Part two of Article 3 as amended by Law No. 4042-IX of 30.10.2024}

3. The independence of the Accounting Chamber shall be ensured by:

1) the procedure for the appointment and dismissal of members of the Accounting Chamber, as established by the Constitution of Ukraine and this Law;

2) the guarantees for the activities of the Accounting Chamber, as determined by this Law and other laws of Ukraine;

3) the special procedure for the organizational support of the activities of the Accounting Chamber, as established by law.

4. In exercising its powers, the Accounting Chamber shall be independent of any unlawful influence, pressure or interference. Unlawful interference with the exercise by the Accounting Chamber of the powers granted to it by law is prohibited and shall entail liability established by the law.

5. Interference by state authorities, local self-government bodies, political parties and public associations, enterprises, institutions, and organizations regardless of the form of ownership, and by their officials and officers, with the activities of the Accounting Chamber is prohibited.

6. The powers of the Accounting Chamber may not be terminated or limited in case of the expiration of the term of office of the Verkhovna Rada of Ukraine, as well as in case of early termination of the powers of the Verkhovna Rada of Ukraine, the introduction of martial law or a state of emergency in Ukraine or in its certain areas.

{Part six of Article 3 as revised by Law No. 4042-IX of 30.10.2024}

7. The Accounting Chamber shall apply in its activities the basic principles of the International Organisation of Supreme Audit Institutions (INTOSAI) and the INTOSAI Framework of Professional Pronouncements (IFPP) in the part that does not contradict the Constitution and laws of Ukraine.

{Part seven of Article 3 as revised by Law No. 4042-IX of 30.10.2024}

Article 4. Measures of state external financial control (audit)

1. The powers assigned to the Accounting Chamber by the Constitution of Ukraine shall be exercised through the conduct of measures of state external financial control (audit).

2. State external financial control (audit) shall be ensured by the Accounting Chamber through financial audit, performance (efficiency) audit, compliance audit, expert examination, analysis and other control measures.

{Part two of Article 4 as amended by Laws No. 3621-IX of 21.03.2024, No. 4042-IX of 30.10.2024}

{Part three of Article 4 excluded under Law No. 4042-IX of 30.10.2024}

{Part four of Article 4 excluded under Law No. 4042-IX of 30.10.2024}

{Part five of Article 4 excluded under Law No. 4042-IX of 30.10.2024}

6. The organisational and methodological framework for the conduct of state external financial control (audit) shall be determined by the Accounting Chamber in accordance with the INTOSAI Framework of Professional Pronouncements (IFPP) and this Law, and shall also be published on the official website of the Accounting Chamber in the form of open data in accordance with the Law of Ukraine “On Access to Public Information”.

{Article 4 supplemented with part six in accordance with Law No. 4042-IX of 30.10.2024}

Article 5. Financial provisions of the activities of the Accounting Chamber

1. Financial provisions of the activities of the Accounting Chamber shall be provided from the State Budget funds, including funds received under international treaties of Ukraine the binding nature of which has been consented by the Verkhovna Rada of Ukraine, or under international technical assistance projects. Financial provisions of the activities of the Accounting Chamber by any other sources is prohibited.

2. The Accounting Chamber shall determine the needs for financial support of its activities and shall submit, in accordance with the procedure established by the Budget Code of Ukraine, a budget request together with proposals on the necessary financial support of the Accounting Chamber (with justifications and calculations) to the central executive authority that ensures the formation and implementation of the state financial and budgetary policy. If, during the preparation of the draft State Budget of Ukraine, disagreements arise regarding the determination of the amount of financial

support for the activities of the Accounting Chamber, and the Cabinet of Ministers of Ukraine does not resolve such disagreements, the Cabinet of Ministers of Ukraine, together with the draft law on the State Budget of Ukraine, shall submit information concerning the consideration in the said draft of the proposals of the Accounting Chamber regarding its financial support (with a substantiated justification), and the Accounting Chamber shall submit to the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues the relevant proposals (with justifications and calculations) for taking an appropriate decision during the consideration of the draft law on the State Budget of Ukraine.

{Part two of Article 5 as revised by Law No. 4042-IX of 30.10.2024}

3. After the Law on the State Budget of Ukraine enters into force, the Accounting Chamber shall independently approve its estimate.

Article 6. International Cooperation

1. The Accounting Chamber shall, in the matter determined by legislation and international treaties of Ukraine, cooperate with supreme financial control (audit) institutions of other states and with international organizations.

{Part One of Article 6 as amended by Law No. 4042-IX of 30.10.2024}

Section II.

POWERS OF THE ACCOUNTING CHAMBER

Article 7. Powers of the Accounting Chamber

1. The Accounting Chamber shall:

1) conduct measures of state external financial control (audit) in respect of:

receipts to the state budget of taxes, fees and other revenues, including their administration by authorities overseeing the collection of such receipts;

the conduct of state budget expenditures, including: the use of budget funds to ensure the activities of the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Constitutional Court of Ukraine, the Supreme Court, the high specialized courts, courts of appeal and local courts, the Commissioner for Human Rights of the Verkhovna Rada of Ukraine, the High Council of Justice, the Prosecutor General's Office and other authorities directly identified by the Constitution of Ukraine; the use of state budget funds provided to local budgets and to the funds of compulsory state social and pension insurance; the conduct of classified expenditures of the state budget;

the management of state and communal property, the activities of business entities in the state sector of the economy, including business entities in whose authorized capital 50 percent or more of the shares (stakes) belong to business entities of the state sector of the economy, and of business entities of the communal sector of the economy;

the granting of loans from the state budget and return of such funds to the state budget;

operations concerning state domestic and external borrowings, state guarantees, and the servicing and repayment of state and state-guaranteed debt;

the use of funds received into the state and/or local budgets from foreign states, the European Union, foreign financial institutions, international organizations, donor institutions in the form of loans (borrowings), grants, assistance;

the conduct of public procurement;

the implementation of state targeted programs, investment projects, state orders, provision of state aid to business entities from the state budget funds;

the treasury servicing of budget funds;

the state of internal control of spending units of the state budget;

other operations related to the receipt of funds to the state budget and their use;

the execution of the estimate of administrative expenses of the National Bank of Ukraine;

the receipt and use of local budget funds;

the receipt and use of funds of compulsory state social and pension insurance funds;

the consolidated financial statements of public-sector entities and of budgets;

{Paragraph One of Part One of Article 7 as amended by Laws of Ukraine No.1798-VIII of 21.12.2016, No. 2265-VIII of 21.12.2017, No. 2621-VIII of 22.11.2018, No. 113-IX of 19.09.2019, No. 1587-IX of 30.06.2021, No. 3621-IX of 21.03.2024; as revised by Law No. 4042-IX of 30.10.2024}

2) conduct the expert examination of the draft on the State Budget of Ukraine submitted to the Verkhovna Rada of Ukraine (including the materials annexed to the said draft law) and prepare the relevant conclusions;

3) analyse the execution of the State Budget of Ukraine and prepares the relevant conclusions as well as proposals to eliminate deviations and violations;

4) analyze the annual report on the implementation of the Law on State Budget of Ukraine submitted by the Cabinet of Ministers of Ukraine and prepare relevant conclusions with an assessment of effectiveness of the management of state budget funds, as well as proposals for eliminating the detected violations and improving budget legislation;

5) analyze the effectiveness of the use by business entities of benefits in the payment of taxes, fees, mandatory payments to the state budget, the expediency of the operation of preferential taxation regimes and their impact on the overall state of state budget receipts;

6) conduct preliminary analysis, for consideration at the meetings of the committees of the Verkhovna Rada of Ukraine and at plenary sessions of the Verkhovna Rada of Ukraine, of the report of the Antimonopoly Committee of Ukraine and of the report of the State Property Fund of Ukraine, in the part affecting the execution of state budget;

6-1) conduct preliminary analysis, for consideration at the meetings of the committees of the Verkhovna Rada of Ukraine and at plenary sessions of the

Verkhovna Rada of Ukraine, of the annual report containing an analysis of the functioning of the public procurement system and summarized information on the results of control in the sphere of procurement, within three months from the day of its publication;

{Part one of Article 7 supplemented by Paragraph 6-1 in accordance with Law No. 2265-VIII of 21.12.2017}

6-2) provide conclusions, which are mandatory for consideration, on draft legislative acts concerning the status, independence, organization, powers and procedure for the activities of the Accounting Chamber and other issues related to its functioning;

{Part One of Article 7 supplemented by paragraph 6-2 in accordance with Law No. 4042-IX of 30.10.2024}

{Paragraph 7 of Part One of Article 7 excluded under Law No. 4042-IX of 30.10.2024}

8) direct, based on the results of measures of state external financial control (audit) of the Accounting Chamber that are mandatory for consideration;

9) analyze the implementation of the recommendations (proposals) provided by the Accounting Chamber in order to assess their effectiveness;

10) apply to the court in case of violation by controlled entities of the powers of the members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber, including in respect of the removal of obstacles to the exercise of such powers;

11) in the event of detecting signs of a criminal or administrative offense, inform the relevant law enforcement authorities thereof;

12) cooperate with the supreme financial control institutions of other states, international organizations, conclude cooperation agreements with them, conduct joint and parallel audits with financial control institutions of other states;

13) carry out methodical and methodological work on issues of state financial control (audit);

13-1) ensure quality management of measures of state external financial control (audit);

{Part One of Article 7 supplemented by paragraph 13-1 by Law No. 4042-IX of 30.10.2024}

14) provide training and professional development for officials of the Accounting Chamber;

{Paragraph 14 of Part One of Article 7 as amended by Law No. 4042-IX of 30.10.2024}

15) exercise other powers determined by the Law.

2. The controlled entities of the Accounting Chamber in the exercise of powers determined in part one of this article shall be state authorities, authorities of the Autonomous Republic of Crimea, local government bodies, other budget institutions, including foreign diplomatic missions of Ukraine, business entities, public or other

organizations, the funds of compulsory state social and pension insurance, the National Bank of Ukraine, and other financial institutions.

{Part Two of Article 7 as amended by Law No. 2621-VIII of 22.11.2018}

3. Based on the results of the conduct of measures of state external financial control (audit), the Accounting Chamber shall:

1) regularly inform the Verkhovna Rada of Ukraine and the President of Ukraine about the results of the measures of state external financial control (audit), including facts of violations of budget legislation

2) submit to the Verkhovna Rada of Ukraine conclusions on the draft Law of the State Budget of Ukraine;

3) submit to the Verkhovna Rada of Ukraine, on a quarterly basis, conclusions on the state of implementation of the Law on the State Budget of Ukraine, as well as proposals for eliminating the detected deviations and violations;

4) submit to the Verkhovna Rada of Ukraine conclusions and proposals on the annual report on the implementation of the Law on the State Budget of Ukraine.

4. The Accounting Chamber may, within its competence, provide consultations to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, ministries, other state authorities, and local self-government bodies.

Article 8. Rights and obligations of the Members of the Accounting Chamber

{Title of Article 8 as amended by Law No. 4042-IX of 30.10.2024}

1. For the purpose of exercising the powers vested in them, the members of the Accounting Chamber shall have the right to:

1) examine the original documents of controlled entities, obtain free of charge copies of documents and information in paper and electronic form (including information from automated information and reference systems, registers, data banks, whose holder (administrator) is a state authority or local self-government body) necessary for the conduct of measures of state external financial control (audit);

2) obtain information on the state and movement of state budget funds from the central executive authority implementing the state policy in the sphere of treasury servicing of budget funds;

3) obtain from state authorities, local self-government bodies, enterprises, institutions, and organizations of all forms of ownership, other legal entities and their officials, from individual entrepreneurs the information, documents, and materials necessary for the Accounting Chamber to exercise its powers;

4) obtain from the central executive authority implementing state policy in the sphere of treasury servicing of budget funds, the central executive authority implementing state tax policy, the central executive authority implementing state customs policy, the State Property Fund of Ukraine, the National Bank of Ukraine and other financial institutions, the necessary information on the operations carried out by

them and on the state of accounts of spending units and recipients of budget funds and of the funds of compulsory state social and pension insurance concerning operations with the state budget funds, including inter-budgetary transfers and the receipt to the state budget of taxes, fees, mandatory payments and other revenues;

{Paragraph 4 of Part One of Article 8 as amended by the Law No. 440-IX of 14.01.2020}

5) participate, in accordance with the established procedure, in meetings of the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, the boards of ministries, other central and local executive authorities, on issues of the receipt of funds to the state budget and the use thereof;

6) engage, in accordance with the established procedure, for the purpose of ensuring the exercise of the powers of the Accounting Chamber, officers of state control and law enforcement authorities, as well as specialists, auditors, experts from other institutions and organizations, including on a contractual basis;

7) obtain access to databases, registers, automated systems created at the expense of state budget funds.

2. In the exercising the powers vested in them, the members of the Accounting Chamber shall be obliged to:

1) comply with the requirements of the Constitution and laws of Ukraine, refrain from any actions that compromise the position of a member of the Accounting Chamber and may cast doubt on his objectivity, impartiality and independence;

2) participate in meetings of the Accounting Chamber and its subsidiary bodies of which they are members;

3) not use their official position for private interests and take measures to prevent and resolve conflicts of interest, as provided for by the Law of Ukraine “On Prevention of Corruption”;

4) perform other duties determined by law and the Rules of Procedure of the Accounting Chamber.

{Article 8 supplemented with Part Two by Law No. 4042-IX of 30.10.2024}

Article 9. *{Article 9 excluded under Law No. 4042-IX of 30.10.2024}*

Article 10. *{Article 10 excluded under Law No. 4042-IX of 30.10.2024}*

Article 11. *{Article 11 excluded under Law No. 4042-IX of 30.10.2024}*

Article 12. *{Article 12 excluded under Law No. 4042-IX of 30.10.2024}*

Article 13. *{Article 13 excluded under Law No. 4042-IX of 30.10.2024}*

Article 14. *{Article 14 excluded under Law No. 4042-IX of 30.10.2024}*

Article 15. *{Article 15 excluded under Law No. 4042-IX of 30.10.2024}*

Article 16. *{Article 16 excluded under Law No. 4042-IX of 30.10.2024}*

Section III

COMPOSITION AND STRUCTURE OF THE ACCOUNTING CHAMBER, LEGAL STATUS OF ITS MEMBERS AND THE OFFICIALS OF THE APPARATUS OF THE ACCOUNTING CHAMBER

Article 17. Composition and structure of the Accounting Chamber

1. The Accounting Chamber shall consist of eleven members of the Accounting Chamber.

{Part One of Article 17 as amended by Laws No. 293-IX of 14.11.2019, No. 4042-IX of 30.10.2024}

2. The members of the Accounting Chamber are the Chairman of the Accounting Chamber, his Deputy (Deputies), and other members of the Accounting Chamber.

{Part Two of Article 17 as amended by Law No. 4042-IX of 30.10.2024}

3. To ensure the exercise of powers vested in the Accounting Chamber, there shall be an apparatus of the Accounting Chamber, which consists of departments, territorial and other structural units (including the patronage services of the members of the Accounting Chamber).

The organization of the work of a member of the Accounting Chamber shall be provided by his patronage service, which consists of no more than three advisors.

4. The structure, staffing list of the apparatus of the Accounting Chamber shall be approved by the Accounting Chamber within the limits of the maximum staffing list of the apparatus of the Accounting Chamber and of the budget appropriations for ensuring the activities of the Accounting Chamber.

The maximum staffing list of the apparatus Accounting Chamber shall be approved by the Accounting Chamber in agreement with the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues.

{Part Four of Article 17 as amended by Law No. 4042-IX of 30.10.2024}

5. The rights, duties and powers of the members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber shall be determined by this Law.

Article 18. Status of Members of the Accounting Chamber and of the officials of the apparatus of the Accounting Chamber

1. The members of the Accounting Chamber, the Secretary of the Accounting Chamber, his deputy, the state auditors and the advisors to the members of the Accounting Chamber are officials to whom the Law of Ukraine "On Civil Service" does not apply.

Other officials of the apparatus of the Accounting Chamber are civil servants, and the guarantees of their activities are determined by the Law of Ukraine "On Civil Service".

2. The Secretary of the Accounting Chamber and his deputy shall be appointed and dismissed by the Chairman of the Accounting Chamber with the consent of the Accounting Chamber.

For the implementation of the powers of the Accounting Chamber in the conduct of measures of state external financial control (audit), the positions of state auditors shall be established in the apparatus of the Accounting Chamber. State auditors shall be appointed and dismissed by the Secretary of the Accounting Chamber and shall perform their service in accordance with the procedure established by the Accounting Chamber, taking into account the specifics determined by this Law.

The advisors to a member of the Accounting Chamber shall be appointed and dismissed by the Secretary of the Accounting Chamber upon the proposal of the member of the Accounting Chamber. The termination of the powers of a member of the Accounting Chamber shall constitute the basis for the dismissal of his advisers.

Other officials of the apparatus of the Accounting Chamber Staff shall be appointed and dismissed by the Secretary of the Accounting Chamber in accordance with the procedure established by the Law of Ukraine "On Civil Service".

3. A citizen of Ukraine, who is not younger than twenty-five years old, who speaks the state language, has a higher education degree not lower than a master's degree, meets the qualification requirements and criteria of professional suitability, and also has an impeccable business reputation, may be appointed to the position of a state auditor.

The qualification requirements and criteria of professional suitability, the list of documents (certificates) certifying the level of professional knowledge necessary for holding the position of a state auditor, the classification of positions in the apparatus of the Accounting Chamber as positions of state auditors, as well as the procedures for the competitive selection and appointment to the positions of state auditors (including on the terms of a contract, and the essential conditions of such a contract), for the professional training and evaluation of state auditors, shall be approved by the Accounting Chamber.

4. A member of the Accounting Chamber, an official of the apparatus of the Accounting Chamber is prohibited from using his status for purposes not related to the activities of the Accounting Chamber.

{Article 18 as revised by Law No. 4042-IX of 30.10.2024}

Article 19. Requirements for Member of the Accounting Chamber

1. A citizen of Ukraine who is not younger than thirty years old, who speaks the state language and one of the official languages of the Council of Europe, has a higher education degree not lower than a master's degree, has a total work experience of at least seven years, a work experience in the sphere of state control (audit),

economics, finance, or law of at least five years, and has an impeccable business reputation may be a member of the Accounting Chamber.

2. A person may not be appointed for the position of a member of the Accounting Chamber who:

- 1) has reached the age of sixty-five;
- 2) has been declared by a court to be incapacitated or of limited legal capacity;
- 3) is unable, for reasons of health, to fulfil the duties of a member of the Accounting Chamber;
- 4) has an unspent or unexpunged criminal record;
- 5) has, during the past year, been subjected to administrative penalty for committing an offense related to corruption;

{Paragraph 5 of Part Two of Article 19 as amended by Law No. 524-IX of 04.03.2020}

- 6) holds the citizenship or subjecthood of another state;
- 7) has not passed the check provided for by the Laws of Ukraine "On Government Cleansing" and "On the Prevention of Corruption";
- 8) has not submitted the declaration of a person authorized to perform the functions of the state or local self-government, in accordance with the Law of Ukraine "On the Prevention of Corruption," for the year preceding the year of appointment to the respective position.

{Paragraph 8 of Part Two of Article 19 as amended by Law No. 524-IX of 04.03.2020}

3. Holding the position of a member of the Accounting Chamber is incompatible with holding a position in any body of state power, other state body, or local self-government body, with a representative mandate, with engagement in other paid or entrepreneurial activity (except for teaching, research, and creative activity), with membership in the governing body or supervisory board of an enterprise or organization which has the purpose of making a profit.

The requirements concerning incompatibility do not apply to the participation of the members of the Accounting Chamber in the activities of the elected bodies of religious and public organizations.

4. A member of the Accounting Chamber is subject to the restrictions on combining and concurrent holding of positions and other types of activity, as provided for by the Law of Ukraine "On the Prevention of Corruption".

5. A member of the Accounting Chamber may not belong to any political party, or take part in political actions, meetings, rallies, marches, demonstrations, or strikes.

{Part 6 of Article 19 excluded under Law No. 4042-IX of 30.10.2024}

Article 20. Procedure for appointment to the position and dismissal from the position of the Chairman and other members of the Accounting Chamber

1. The members of the Accounting Chamber shall be appointed and dismissed by the Verkhovna Rada of Ukraine in accordance with the requirements and the procedure determined by this Law and by the Rules of Procedure of the Verkhovna Rada of Ukraine. The preparation of such issues for consideration by the Verkhovna Rada of Ukraine shall be carried out by the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues.

{Part One of Article 20 amended by Law No. 4042-IX of 30.10.2024}

2. The appointment of the members of the Accounting Chamber shall be made on the basis of a competition.

To participate in the competition for the position of a member of the Accounting Chamber, a candidate for such a position shall submit to the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues the following documents:

- 1) an application for participation in the competition, with the provision of written consent for the conduct of a special check in accordance with the Law of Ukraine "On the Prevention of Corruption" and for the processing of personal data in accordance with the Law of Ukraine "On the Protection of Personal Data";
- 2) an autobiography;
- 3) a motivational letter setting out the reasons for being appointed to the position of a member of the Accounting Chamber;
- 4) a copy of the passport of a citizen of Ukraine;
- 5) a copy of the employment record book (if available) or information on labor activity from the register of insured persons of the State Register of Compulsory State Social Insurance, or copies of other documents confirming the length of professional activity in the respective sphere;

{Paragraph 5 of Part Two of Article 20 as revised by Law No. 1217-IX of 05.02.2021; as amended by Law No. 4042-IX of 30.10.2024}

- 6) a copy of the diploma of higher education (with annexes);
- 7) a copy of the declaration of a person authorized to perform the functions of the state or local self-government, in accordance with the Law of Ukraine "On the Prevention of Corruption," for the year preceding the year in which the announcement of the competition was published, and a link to the relevant page of the Unified State Register of Declarations of Persons Authorized to Perform the Functions of the State or Local Self-Government;

{Paragraph 7 of Part Two of Article 20 as amended by Laws No. 524-IX of 04.03.2020 and No. 4042-IX of 30.10.2024}

7-1) a copy of a document confirming the level of command of the state language, the requirements for which are determined by the National Commission on the Standards of the State Language;

{Part Two of Article 20 supplemented with paragraph 7-1 by Law No. 4042-IX of 30.10.2024}

7-2) a copy of a document confirming command of one of the official languages of the Council of Europe at a level not lower than B2 on the scale of the recommendations of the Council of Europe on language education (CEFR);

{Part Two of Article 20 supplemented with paragraph 7-2 by Law No. 4042-IX of 30.10.2024}

8) other documents provided for by the Law of Ukraine "On the Prevention of Corruption".

The preliminary selection of candidates for the position of a member of the Accounting Chamber shall be carried out in the manner established by Article 20-1 of this Law.

{Part Two of Article 20 supplemented with paragraph thirteen by Law No. 4042-IX of 30.10.2024}

3. The Chairman of the Accounting Chamber shall be appointed by the Verkhovna Rada of Ukraine upon the nomination of the Chairman of the Verkhovna Rada of Ukraine.

The Chairman of the Verkhovna Rada of Ukraine shall submit to the Verkhovna Rada of Ukraine for its consideration a nomination for the appointment to the position of the Chairman of the Accounting Chamber of one of the members of the Accounting Chamber.

4. The Deputy Chairman of the Accounting Chamber shall be elected from among the members of the Accounting Chamber. The election and the release from office of the Deputy Chairman of the Accounting Chamber shall be carried out at a meeting of the Accounting Chamber by open voting upon the proposal of the Chairman of the Accounting Chamber.

{Part Four of Article 20 as revised by Law No. 293-IX of 14.11.2019; as amended by Law No. 4042-IX of 30.10.2024}

5. The term of office of the members of the Accounting Chamber shall be six years. The same person may not hold such a position for more than two terms.

Six months prior to the expiration of the term of office of a member of the Accounting Chamber, as well as from the day following the day of the early termination of his or her powers or dismissal from the position of a member of the Accounting Chamber before the expiration of his or her term of office, a competition for the position of a member of the Accounting Chamber shall commence in accordance with the requirements of this Law and the procedure established by the Rules of Procedure of the Verkhovna Rada of Ukraine.

{Paragraph Two of Part Five of Article 20 as revised by Law No. 4042-IX of 30.10.2024}

{Part Six of Article 20 excluded under Law No. 4042-IX of 30.10.2024}

7. The Chairman or another member of the Accounting Chamber shall be dismissed before the expiration of his or her term of office by the Verkhovna Rada of Ukraine in the event of:

- 1) submission of an application for dismissal of his or her own free will;
- 2) appointment or election to another position with his or her consent;
- 3) inability, for reasons of health, to exercise his or her powers for four months in a row or for an aggregate of six months within a calendar year;
- 4) termination of the citizenship of Ukraine, acquisition (possession) of the citizenship (subjecthood) of another state, or departure for permanent residence outside Ukraine;
- 5) failure to comply with the restrictions on combining and concurrent holding of positions and other types of activity determined by the Law of Ukraine "On the Prevention of Corruption", as established by a court decision that has entered into legal force;
- 6) the entry into legal force of a court decision holding him or her administratively liable for an offense related to corruption;
- 7) the entry into legal force of a court conviction against him;
- 8) the entry into legal force of a court decision declaring his assets, or assets acquired on his instructions by other persons or in other cases provided for in Article 290 of the Civil Procedure Code of Ukraine, unjustified and recovering them to state revenue;
- 9) violation of the requirements of the Law of Ukraine "On the Prevention of Threats to National Security Related to Excessive Influence of Persons Having Significant Economic and Political Weight in Public Life (Oligarchs)" concerning the submission and observance of the deadlines for the submission of the declaration of contacts;
- 10) the entry into legal force of a court decision declaring him incapacitated or limiting his civil capacity, declaring him missing, or pronouncing him deceased.

In the event of the death of a person who is a member of the Accounting Chamber, the powers of such a member of the Accounting Chamber shall be deemed terminated from the day of his death, as certified by a death certificate. In such a case, the Chairman of the Accounting Chamber shall immediately notify the Verkhovna Rada of Ukraine.

{Part Seven of Article 20 as amended by Laws No. 263-IX of 31.10.2019, No. 293-IX of 14.11.2019, No. 524-IX of 04.03.2020, No. 1780-IX of 23.09.2021; as revised by Law No. 4042-IX of 30.10.2024}

8. The Chairman or another member of the Accounting Chamber whose term of office has expired shall exercise his powers until dismissed from the position by the Verkhovna Rada of Ukraine.

{Part Eight of Article 20 as revised by Law No. 4042-IX of 30.10.2024}

9. In the event of the termination of the powers of the Chairman of the Accounting Chamber or the dismissal of the respective person from the position of the Chairman of the Accounting Chamber, such person shall lose the status of a member of the Accounting Chamber.

{Part of Article 20 as revised by Law No. 4042-IX of 30.10.2024}

Article 20-1. Procedure for the Preliminary Selection of Candidates for the Position of Member of the Accounting Chamber

1. The preliminary selection of candidates for the position of a member of the Accounting Chamber shall be carried out by an advisory group of experts, which is established by a decision of the Verkhovna Rada of Ukraine.

2. The advisory group of experts shall consist of six persons appointed by the Verkhovna Rada of Ukraine on the basis of proposals of the parliamentary factions (parliamentary groups) in the manner determined by the Rules of Procedure of the Verkhovna Rada of Ukraine.

Members of the advisory group of experts may be persons who have an impeccable business reputation, high professional and moral qualities, public authority, and work experience in the sphere of state control (audit), economics, finance, or law of at least five years.

The persons specified in paragraphs 2, 4, and 5 of part two of Article 19 of this Law, as well as persons authorized to perform the functions of the state or local self-government in accordance with the Law of Ukraine "On the Prevention of Corruption," may not be members of the advisory group of experts.

The advisory group of experts shall be deemed duly constituted if it is approved in full composition provided for by this part.

3. The organizational and technical support of the activities of the advisory group of experts shall be provided by the Secretariat of the Verkhovna Rada of Ukraine with the participation of the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues. The financial support of the activities of the advisory group of experts may be provided through international technical assistance.

4. The members of the advisory group of experts shall participate in its activities on a pro bono basis. The head of the advisory group of experts shall be elected by it from among its members.

The principal form of activity of the advisory group of experts is its meetings, which shall be convened by the head of the advisory group of experts or, in his absence, by the oldest member of the advisory group of experts.

Information on the time and place of a meeting of the advisory group of experts shall be published on the official website of the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues no later than 24 hours before the start of the meeting. Meetings of the advisory group of experts shall

be open to media representatives and the public and shall be conducted with online broadcasting on the Internet.

5. The advisory group of experts, within a period not exceeding four months from the date of receipt from the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues of the documents submitted by the candidates for participation in the competition, shall:

1) determine and publish the regulations of its work, the procedure for the preliminary selection of candidates, as well as the criteria and methodology for the evaluation of candidates;

2) review the documents submitted by the candidates for participation in the competition, and examine the materials concerning the candidates;

3) conduct testing of the candidates on knowledge of legislation, on the assessment of general abilities, and other testing (if so designated by the advisory group of experts);

4) based on the results of the testing, select candidates with whom it shall conduct, at its meeting, an interview on the compliance of the candidate with the criteria of integrity, professional competence, and the requirements established by this Law;

5) based on the results of the interviews, select candidates in respect of whom a special check is to be conducted in accordance with the Law of Ukraine "On the Prevention of Corruption," and provide the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues with the list of such candidates for the organization of the said check in the established manner;

6) from among the candidates who have passed the testing, interview, and special check in accordance with paragraphs 3, 4, and 5 of this part, by open vote separately with respect to each candidate, select no fewer than two candidates for the position of a member of the Accounting Chamber who have the best professional knowledge, moral qualities, and are of integrity, and submit to the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues the relevant list of candidates recommended for appointment to the position of a member of the Accounting Chamber.

6. In the event that a candidate is not included in the list of candidates recommended by the advisory group of experts for appointment to the position of a member of the Accounting Chamber, such candidate shall cease participation in the competition for the position of a member of the Accounting Chamber.

7. For the purpose of exercising their powers during the period of the competition, the members of the advisory group of experts shall have the right to:

gather, verify, and analyze information, including information with restricted access (except for information classified as a state secret in accordance with the Law of Ukraine "On State Secrets"), about the candidates;

obtain free of charge information about the candidates from registers and databases whose holder (administrator) is a state authority;

address to the candidates, as well as to any other natural or legal persons, requests for explanations, documents, or information necessary for the consideration of the candidates;

engage experts and representatives of public organizations for the purpose of gathering, verifying, and analyzing information concerning the candidates.

The members of the advisory group of experts shall be obliged to:

ensure the protection and non-disclosure of personal data and information with restricted access that has become known to them in connection with the exercise of their powers;

participate in the work of the advisory group of experts personally without delegating their powers to other persons, including to other members of the advisory group of experts;

not use, for purposes other than the performance of their duties as members of the advisory group of experts, personal data and other information that has become known to them in connection with their participation in the work of the advisory group of experts;

inform the advisory group of experts about the fact that a member of the advisory group of experts is or has been in personal or business relations with a candidate and/or about the existence of any other conflict of interest or circumstances that may affect the objectivity and impartiality when such a member takes a decision concerning such a candidate, and to refuse (declare a self-recusal) participation in the gathering of information about such a candidate and the consideration of the issue concerning him.

8. A decision of the advisory group of experts shall be deemed adopted if it has been voted for by no fewer than four members of the advisory group of experts.

In the event of an equal number of members of the advisory group of experts who have supported a decision and the number of members of the advisory group of experts who have not supported it, abstained during the vote, or did not participate in the vote regardless of the reasons, voting on the relevant issue shall be repeated until a decision is adopted in accordance with paragraph one of this part.

Information on the decisions of the advisory group of experts (including the results of the testing and interviews separately with respect to each candidate, and the list of candidates recommended for appointment to the position of a member of the Accounting Chamber) shall be published on the official website of the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues.

The decisions of the advisory group of experts may be appealed in court only with regard to compliance with the procedure established by this Law for the organization and conduct of the competition for the position of a member of the Accounting Chamber. The filing of a court action challenging a decision of the advisory group of experts shall not suspend its effect.

9. The powers of the members of the advisory group of experts shall terminate on the day of the appointment by the Verkhovna Rada of Ukraine of a member of the Accounting Chamber as a result of the respective competition.

The powers of a member of the advisory group of experts shall terminate early in the event of:

submission of a personal application for the termination of the powers of a member of the advisory group of experts;

the advisory group of experts submitting a proposal for the early termination of the powers of its member;

the entry into legal force of a court conviction against him;

his being declared incapacitated or missing;

his death.

The decision on the early termination of the powers of a member of the advisory group of experts shall be taken by the Verkhovna Rada of Ukraine, which shall at the same time appoint a replacement member of the advisory group of experts in the manner determined by the Rules of Procedure of the Verkhovna Rada of Ukraine.

{The Law has been supplemented with Article 20-1 in accordance with Law No. 4042-IX of 30.10.2024}

Article 21. Powers of the Chairman of the Accounting Chamber

1. The Chairman of the Accounting Chamber shall:

1) head the Accounting Chamber, exercise overall management of its activities, and ensure the overall organization of the work of the Accounting Chamber;

2) represent the Accounting Chamber in relations with the Verkhovna Rada of Ukraine, its bodies, other state authorities, local self-government bodies, public associations, enterprises, institutions and organizations, state financial control authorities of foreign states, and other international organizations;

3) preside at meetings of the Accounting Chamber;

4) submit to the Accounting Chamber for consideration proposals concerning the general concept of the work of the Accounting Chamber, personnel policy, the draft estimate of the Accounting Chamber, and the structure and staffing schedule of the apparatus of the Accounting Chamber;

5) appoint to and dismiss from office the Secretary of the Accounting Chamber and the Deputy Secretary of the Accounting Chamber with the consent of the Accounting Chamber;

{Paragraph 5 of Part One of Article 21 as revised by Law No. 4042-IX of 30.10.2024}

6) inform the Verkhovna Rada of Ukraine about the results of the conduct of state external financial control (audit);

7) sign decisions of the Accounting Chamber and minutes of meetings of the Accounting Chamber;

8) maintain relations with the public and the media;

9) exercise other powers in accordance with this Law and other laws of Ukraine.

2. The Chairman of the Accounting Chamber shall, within his powers, issue orders and directives.

3. In the event of the absence of the Chairman of the Accounting Chamber or the impossibility of his exercising his powers, the Deputy Chairman of the Accounting Chamber shall temporarily perform the powers of the Chairman of the Accounting Chamber, and, in the event of their simultaneous absence, the oldest member of the Accounting Chamber.

{Part Three of Article 21 as amended by Law No. 4042-IX of 30.10.2024}

Article 22. Powers of the Secretary of the Accounting Chamber and his deputy

{Title of Article 22 as amended by Law No. 4042-IX of 30.10.2024}

1. The Secretary of the Accounting Chamber is ex officio the head of the apparatus of the Accounting Chamber.

2. The Secretary of the Accounting Chamber shall:

1) organize the support of the activities of the Accounting Chamber;

2) manage the apparatus of the Accounting Chamber on matters of its organizational, information, reference, logistical, and technical support;

3) ensure the preparation and holding of meetings of the Accounting Chamber, including the keeping of their minutes;

4) sign the minutes of meetings of the Accounting Chamber;

5) submit to the Chairman of the Accounting Chamber preliminary proposals concerning the general concept of the work of the Accounting Chamber, personnel policy, the draft estimate of the Accounting Chamber, and the structure and staffing schedule of the apparatus of the Accounting Chamber;

6) appoint to and dismiss from office the officials of the apparatus of the Accounting Chamber in accordance with this Law, impose disciplinary sanctions, and apply incentives to such officials;

7) ensure the interaction of the apparatus of the Accounting Chamber with the apparatuses of other state authorities and local self-government bodies;

8) ensure the consideration of applications from legal entities and natural persons addressed to the Accounting Chamber;

9) exercise other powers related to the support of the activities of the Accounting Chamber.

3. The Deputy Secretary of the Accounting Chamber shall, upon instructions from the Secretary of the Accounting Chamber, perform certain of his powers.

{Article 22 supplemented with Part Three in accordance with Law No. 4042-IX of 30.10.2024}

4. In the event of the absence of the Secretary of the Accounting Chamber or the impossibility of his exercising his powers, the Deputy Secretary of the Accounting Chamber shall temporarily perform the powers of the Secretary of the Accounting Chamber.

{Article 22 supplemented with Part Four in accordance with Law No. 4042-IX of 30.10.2024}

Article 23. Powers of a member of the Accounting Chamber

1. A member of the Accounting Chamber shall ensure the coordination and conduct of measures of state external financial control (audit) in accordance with the decision of the Accounting Chamber. In order to exercise his powers, a member of the Accounting Chamber shall issue instructions to the respective department (departments) and/or territorial unit (units).

{Paragraph First of Part One of Article 23 as amended by Law No. 4042-IX of 30.10.2024}}

{Paragraph Second of Part One of Article 23 excluded under Law No. 4042-IX of 30.10.2024}

{Paragraph Three of Part One of Article 23 excluded under Law No. 4042-IX of 30.10.2024}

2. A Member of the Accounting Chamber shall:

1) prepare proposals concerning the planning of measures of state external financial control (audit) in the respective assigned areas;

2) coordinate with other members of the Accounting Chamber the work on the conduct of measures of state external financial control (audit);

3) form, for the purpose of conducting measures of state external financial control (audit), control groups, appoint the heads of such groups, engaging, where necessary, employees from various departments;

{Paragraph 3 of Part Two of Article 23 as amended by Law No. 4042-IX of 30.10.2024}

4) coordinate the work of control groups on the conduct of measures of state external financial control (audit);

5) sign the reports on the results of the conduct of measures of state external financial control (audit) and present the reports at a meeting of the Accounting Chamber;

6) upon the decision of the Accounting Chamber, represent it in relations with other state authorities, local self-government bodies, and business entities in Ukraine and abroad;

7) submit to the Secretary of the Accounting Chamber proposals for the appointment and dismissal of his advisors;

8) have the right to require, within the limits of his powers, immediate admission by ministers, other heads of state authorities, heads of authorities of the Autonomous Republic of Crimea and local self-government bodies, public associations, enterprises,

institutions, and organizations regardless of their subordination, type of activity, and form of ownership, and by their officials and officers;

9) may attend, in the established manner, meetings of the Verkhovna Rada of Ukraine, its bodies, the Cabinet of Ministers of Ukraine, and other state authorities, and take part in the discussion of matters falling within the competence of the Accounting Chamber.

A member of the Accounting Chamber may attend meetings of the Verkhovna Rada of Ukraine and its bodies and speak on issues falling within the competence of the Accounting Chamber, upon the instructions of the Chairman of the Accounting Chamber;

{Paragraph 9 of Part Two of Article 23 supplemented by Paragraph 2 in accordance with Law No. 1052-IX of 03.12.2020}

10) exercise other powers determined by this Law.

{Part Two of Article 23 supplemented by Paragraph Twelve No. 4042-IX of 30.10.2024}

Article 24. Conditions of Remuneration of the members of the Accounting Chamber and of the officials of the apparatus of the Accounting Chamber and guarantees of their social protection

1. The salary of the members of the Accounting Chamber, the Secretary of the Accounting Chamber, the Deputy Secretary of the Accounting Chamber, the state auditors, and the advisors to the members of the Accounting Chamber shall consist of:

- 1) the official salary;
- 2) additional payments for length of service;
- 3) additional payments for work that involves access to state secrets;
- 4) bonus (the amount of which, if established, may not exceed 30 percent of the official salary).

2. The following official salaries of employees of the Accounting Chamber shall be established in accordance with the amount of the subsistence minimum established for able-bodied persons as of January 1 of the calendar year:

- 1) the Chairman of the Accounting Chamber - 55;
- 2) the deputy Chairman of the Accounting Chamber - 50;
- 3) another member of the Accounting Chamber - 48;
- 4) the Secretary of the Accounting Chamber - 40;
- 5) the deputy Secretary of the Accounting Chamber - 36;
- 6) the director of an audit department, head of a territorial unit of the Accounting Chamber - 35;
- 7) the deputy director of an audit department, deputy head of a territorial unit of the Accounting Chamber - 32;
- 8) the head of an audit division, state auditor of the I rank - 30;

- 9) a state auditor of the II rank - 28;
- 10) the deputy head of an audit division - 27;
- 11) the head of an audit section, state auditor of the III rank, advisor to a Member of the Accounting Chamber - 25;
- 12) the deputy head of an audit section, state auditor of the IV rank - 23;
- 13) the head of an audit sector - 22;
- 14) the deputy head of an audit sector, state auditor of the V rank - 21;
- 15) a state auditor of the VI rank - 20.

3. The official salaries of the respective employees of the Accounting Chamber and of its apparatus located in the city of Kyiv shall be established with a coefficient of 1.2.

{Regarding the application of the provisions of Part Three of Article 24, see Paragraph 4-7 of Section VIII}

4. Employees of the Accounting Chamber shall be paid a monthly long-service bonus in the amount of: with a work experience of up to five years – 15 percent, more than five years – 20 percent, more than ten years – 30 percent, more than fifteen years – 40 percent, more than twenty years – 50 percent, more than twenty-five years – 60 percent, more than thirty years – 70 percent, more than thirty-five years – 80 percent of the official salary.

5. Employees of the Accounting Chamber shall be paid a monthly bonus for work that involves access to state secrets in an amount depending on the level of classification of information: for information and its carriers bearing the classification level of "of particular importance" or "top secret" – 10 percent of the official salary; for information and its carriers bearing the classification level of "secret" – 5 percent of the official salary.

6. The conditions of remuneration of other officials of the apparatus of the Accounting Chamber shall be determined in accordance with the Law of Ukraine "On Civil Service".

7. Employees of the Accounting Chamber shall be subject to compulsory state social insurance in accordance with the legislation on compulsory state social insurance.

8. The members of the Accounting Chamber shall be entitled to an annual paid leave of 45 calendar days with the payment of financial assistance in the amount of the average monthly salary.

The Secretary of the Accounting Chamber, the Deputy Secretary of the Accounting Chamber, the state auditors, and the advisors to the members of the Accounting Chamber shall be entitled to an annual paid leave of 30 calendar days with the payment of financial assistance in the amount of the average monthly salary.

9. Issues of the social protection of the officials of the apparatus of the Accounting Chamber shall be regulated by the legislation on labor and civil service.

{Article 24 as amended by Laws No. 1774-VIII of 06.12.2016, No. 2478-VIII of 03.07.2018, No. 2621-VIII of 22.11.2018; as revised by Law No. 4042-IX of 30.10.2024}

Section IV

WORK ORGANIZATION OF THE ACCOUNTING CHAMBER

Article 25. Meetings of the Accounting Chamber

1. The principal organizational form of the activities of the Accounting Chamber shall be meetings of the Accounting Chamber, which are held in the form of open hearings at which People's Deputies of Ukraine, representatives of state authorities, and members of the public have the right to be present. If the disclosure of information that is to be considered at a meeting may harm the interests of national security, defense, or the investigation or prevention of a criminal offense, closed meetings of the Accounting Chamber may be held, in compliance with the requirements provided for in part two of Article 6 of the Law of Ukraine "On Access to Public Information".

Information on the holding of a meeting of the Accounting Chamber (including the date, time, place, and agenda) shall be published on the official website of the Accounting Chamber no later than one business day before such meeting, except for the cases provided for by the Regulations of the Accounting Chamber

{Part One of Article 25 supplemented by Paragraph Two in accordance with Law No. 4042-IX of 30.10.2024}

{Part One of Article 25 as amended by Law No. 720-IX of 17.06.2020}

2. At its meetings, the Accounting Chamber shall consider and decide the following issues:

1) the general concept of the work and development of the Accounting Chamber;

2) approval of the structure of the apparatus of the Accounting Chamber;

2-1) approval of the maximum headcount of the apparatus of the Accounting Chamber;

{Part Two of Article 25 supplemented by Paragraph 2-1 in accordance with Law No. 4042-IX of 30.10.2024}

3) approval of the staffing list of the apparatus of the Accounting Chamber;

4) approval of the budget of the Accounting Chamber;

5) approval of the methods and methodologies for the conduct of state external financial control (audit) by the Accounting Chamber;

6) approval of the Regulations of the Accounting Chamber;

7) determination of the areas of activity of the Accounting Chamber, the assignment of these areas to the members of the Accounting Chamber, and the

procedure for the mutual substitution of the members of the Accounting Chamber (in the event of their absence);

{Paragraph 7 of Part Two of Article 25 as amended by Law No. 4042-IX of 30.10.2024}

- 8) approval of work plans of the Accounting Chamber;
- 9) approval of reports and adoption of decisions on the results of the conduct of measures of state external financial control (audit);
- 10) approval of the annual report of the Accounting Chamber;
- 10-1) provision of conclusions, which are mandatory for consideration, on draft legislative acts concerning the status, independence, organization, powers, and procedure for the activities of the Accounting Chamber and other issues related to its functioning;

{Part Two of Article 25 supplemented by Paragraph 10-1 in accordance with Law No. 4042-IX of 30.10.2024}

- 11) organization of relations with the public and the media;
- 12) development of international relations within the competence of the Accounting Chamber;
- 13) submission to the Verkhovna Rada of Ukraine of a proposal to dismiss the Chairman or another member of the Accounting Chamber before the expiration of his term of office;

{Paragraph 13 of Part Two of Article 25 as amended by Law No. 4042-IX of 30.10.2024}

- 14) other issues related to the exercise of the powers of the Accounting Chamber.

3. Meetings of the Accounting Chamber shall be held no less than once a month.

{Paragraph 1 of Part Three of Article 25 as amended by Law No. 4042-IX of 30.10.2024}

Meetings of the Accounting Chamber shall be convened and their agenda formed by the Chairman of the Accounting Chamber and, in his absence, by the Deputy Chairman of the Accounting Chamber. In the absence of the Chairman of the Accounting Chamber and his Deputy, the members of the Accounting Chamber shall, for the purpose of conducting the meeting, elect a chair from among the members of the Accounting Chamber present at the meeting.

A meeting of the Accounting Chamber, with proposals on its agenda, may be convened by no fewer than one-third of the composition of the Accounting Chamber determined by part one of Article 17 of this Law, with mandatory notification of all members of the Accounting Chamber of such a meeting.

4. A meeting of the Accounting Chamber shall have a quorum if no fewer than two-thirds of the actually appointed number of members of the Accounting Chamber are present.

{Part Four of Article 25 as amended by Law No. 4042-IX of 30.10.2024}

5. At meetings of the Accounting Chamber, minutes shall be kept, which shall be signed by the chair of the meeting and the Secretary of the Accounting Chamber. The minutes shall be brought to the attention of all members of the Accounting Chamber and shall be published on the official website of the Accounting Chamber.

{Part Five of Article 25 as amended by Law No. 4042-IX of 30.10.2024}

Article 26. Decisions of the Accounting Chamber

1. Decisions of the Accounting Chamber shall be adopted at a meeting of the Accounting Chamber.

2. Decisions of the Accounting Chamber shall be adopted by open vote by a majority of the votes of the members of the Accounting Chamber present at the meeting (except for the cases provided for by this Law) and shall be signed by the Chairman of the Accounting Chamber or by the person who chaired the meeting of the Accounting Chamber.

{Part 2 of Article 26 as amended by Law No. 293-IX on 14.11.2019}

3. A member of the Accounting Chamber who is present at a meeting of the Accounting Chamber and who disagrees with the decision adopted shall have the right to state a dissenting opinion, which shall be attached in writing to the minutes of the meeting of the Accounting Chamber, and shall have the right to inform thereof the Verkhovna Rada of Ukraine and its bodies, as well as other state authorities and local self-government bodies to which such decision applies.

4. Decisions of the Accounting Chamber shall not be subject to state registration and shall enter into force in the manner established by the Accounting Chamber.

{Article 26 supplemented by Part Four in accordance with Law No. 4042-IX of 30.10.2024}

5. Decisions of the Accounting Chamber may be challenged in court before the Supreme Court as a court of first instance within thirty days from the date of their adoption. The filing of a court challenge to decisions of the Accounting Chamber shall not suspend their execution.

{Article 26 supplemented by Part Five in accordance with Law No. 4042-IX of 30.10.2024}

Article 27. Planning of the work of the Accounting Chamber

1. The Accounting Chamber shall carry out its activities in accordance with work plans approved at a meeting of the Accounting Chamber. When drawing up the work plans of the Accounting Chamber, a risk-based approach shall be applied with regard to the selection of controlled entities and of measures of state external financial control (audit).

{Part One of Article 27 as amended by Law No. 4042-IX of 30.10.2024}

2. Addresses of the Verkhovna Rada of Ukraine, its committees, and other bodies, parliamentary inquiries and requests, addresses of the President of Ukraine and

the Cabinet of Ministers of Ukraine containing proposals for the Accounting Chamber to conduct measures of state external financial control (audit) shall be considered at a meeting of the Accounting Chamber for the adoption of a decision on their inclusion in the work plans of the Accounting Chamber. In the event that such addresses or inquiries are not taken into account in the work plan, the Accounting Chamber shall provide a reasoned response in the established manner.

{Part Three of Article 27 excluded under Law No. 4042-IX of 30.10.2024}

Article 28. Regulations of the Accounting Chamber

1. The procedure for the organization of the work of the Accounting Chamber, its territorial and other structural units of its apparatus, issues of the relations between the structural units, the members of the Accounting Chamber, and the officials of the apparatus of the Accounting Chamber, and other issues of the internal organization of its activities shall be determined by this Law and by the Regulations of the Accounting Chamber.

2. The Regulations of the Accounting Chamber and amendments thereto shall be approved at a meeting of the Accounting Chamber by no fewer than two-thirds of the votes of the actually appointed number of members of the Accounting Chamber and shall be published on the official website of the Accounting Chamber.

{Part Two of Article 28 as amended by Law No. 4042-IX of 30.10.2024}

Article 29. Subsidiary bodies of the Accounting Chamber

1. To ensure the exercise of its powers, the Accounting Chamber may establish temporary consultative, advisory, and other subsidiary bodies. The tasks, composition, and organization of the work of such subsidiary bodies shall be determined by the Accounting Chamber.

2. The financial support of the subsidiary bodies of the Accounting Chamber shall be provided from, and within the limits of, the budget appropriations for the support of the activities of the Accounting Chamber.

Article 30. Information on the activities of the Accounting Chamber

1. The Accounting Chamber shall annually prepare and, no later than May 1 of the year following the reporting year, submit to the Verkhovna Rada of Ukraine an annual report on its activities. Simultaneously with the submission of the annual report to the Verkhovna Rada of Ukraine, the Accounting Chamber shall publish it on its official website for open access in the form of open data in accordance with the Law of Ukraine "On Access to Public Information".

The annual report on the activities of the Accounting Chamber shall contain information on:

1) the measures of state external financial control (audit) conducted by the Accounting Chamber, with mandatory indication of:
the detected deviations, deficiencies, and violations;

the recommendations (proposals) provided by the Accounting Chamber, the status of their implementation, and the consequences of the response of the controlled entities to such recommendations (proposals);

2) the personnel and financial support of the activities of the Accounting Chamber, including the headcount of the employees of the apparatus of the Accounting Chamber and its composition, and the implementation of the estimate of the Accounting Chamber;

3) the assessment of the effectiveness and efficiency of the activities of the Accounting Chamber, with indication of the status of the implementation of the work plan and of the report on the implementation of the budget program passport;

4) cooperation with the supreme financial control institutions of other states and with international organizations;

5) the results of the external financial audit of the Accounting Chamber and of the external evaluation of the activities of the Accounting Chamber, in the event of the conduct of such measures;

6) other issues deemed by the Accounting Chamber to be necessary for the explanation of the report.

Together with such annual report, the Accounting Chamber may submit to the Verkhovna Rada of Ukraine proposals for the adoption of a decision on addressing state authorities and local self-government bodies to take the necessary measures in the event of the improper implementation or non-implementation of the recommendations (proposals) provided by the Accounting Chamber based on the results of the conduct of measures of state external financial control (audit).

The Chairman of the Accounting Chamber shall present such annual report at a plenary session of the Verkhovna Rada of Ukraine.

2. The Accounting Chamber shall regularly publish in the media information on its activities, and shall also post such information, work plans, decisions of the Accounting Chamber, and reports on the measures of state external financial control (audit) conducted (except for information with restricted access) on its official website in the form of open data in accordance with the Law of Ukraine "On Access to Public Information".

{Article 30 as amended by Law No. 1052-IX of 03.12.2020; as revised by Law No. 4042-IX of 30.10.2024}

SECTION V

PROCEDURE FOR THE ACTIVITIES OF THE ACCOUNTING CHAMBER

Article 31. Grounds for the conduct of measures of state external financial control (audit)

1. The grounds for the conduct of a measure of state external financial control (audit) shall be the work plan of the Accounting Chamber and an instruction signed by a member of the Accounting Chamber for the conduct of such measure. The instruction shall specify the grounds, the purpose, the subject matter, and the timeframe

for the conduct of the measure of state external financial control (audit), as well as the composition of the control group.

{Part One of Article 31 as amended by Law No. 4042-IX of 30.10.2024}

2. The order, rules, and procedure for the conduct of measures of state external financial control (audit) shall be determined by this Law and, in accordance with this Law, by the Regulations of the Accounting Chamber.

3. The Accounting Chamber may adopt a decision on the coordination and conduct of a measure of state external financial control (audit) by two or more members of the Accounting Chamber.

{Article 31 supplemented by Part Three in accordance with Law No. 4042-IX of 30.10.2024}

Article 32. Rights and duties of the persons who are members of a control group of the Accounting Chamber

1. During the conduct of measures of state external financial control (audit), the persons who are members of a control group of the Accounting Chamber shall have the right to:

1) enter, without hindrance, any premises and storage facilities of the controlled entity;

2) request and examine original documents and other materials, information and data (including information from automated information and reference systems, registers, and data banks whose holder (administrator) is a state authority or a local self-government body), and obtain, within the timeframe determined by the head of the control group, copies of and extracts from documents (including electronic ones);

{Paragraph 2 of Part One of Article 32 as amended by Law No. 4042-IX of 30.10.2024}

3) examine, in accordance with the procedure established by law, documents and materials containing information with restricted access;

4) require officials of the controlled entity to immediately eliminate detected violations and to provide written information thereon within the specified period;

5) receive oral and written explanations from officials of the controlled entity;

6) by court decision, seal cash desks and cash-handling premises, warehouses, storerooms, archives, and other premises of the controlled entity, and seize documents with the drawing up of the respective act and an inventory of the seized documents.

2. During the conduct of measures of state external financial control (audit), the persons who are members of a control group of the Accounting Chamber shall be obliged to:

1) immediately report to the member of the Accounting Chamber responsible for the conduct of the measure of state external financial control (audit) on the detected

facts of damage caused to the state, and take measures to prevent such facts in the future;

2) adhere to the principles of independence, legality, completeness, objectivity, reliability, and soundness;

3) accept from officials of the controlled entity oral and written statements, comments, and explanations submitted on their initiative and examine the issues raised therein;

4) not disclose information about the controlled entity prior to the consideration of the materials at a meeting of the Accounting Chamber, except for the cases provided for in paragraph 1 of this part;

5) immediately report to the head of the control group on all cases of obstruction or unlawful interference by officials of the controlled entity or other persons in the conduct of measures of state external financial control (audit), record such cases, and take measures provided for by law to hold accountable the persons guilty of committing such offenses;

6) declare their self-recusal from participation in the conduct of a measure of state external financial control (audit) in the presence of circumstances indicating a potential conflict of interest.

The members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber shall independently adopt decisions within the limits of their powers. They shall be obliged to refuse to execute any orders, instructions, or directives that contravene the law, and to take other measures provided for by law.

3. The members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber shall bear disciplinary, civil, administrative, or criminal liability for their unlawful acts or omissions.

4. The members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber shall be held liable for the violation of the procedure for the disclosure of information with restricted access that has become known to them in connection with their official activities.

Article 33. Rights and obligations of officials of a controlled entity

1. Officials of a controlled entity shall have the right to:

1) require from the officials of the apparatus of the Accounting Chamber an instruction signed by the respective member of the Accounting Chamber for the conduct of the measure of state external financial control (audit);

2) be present during the conduct of the measure of state external financial control (audit) and provide explanations on issues arising during its conduct, examine and obtain, based on the results of the measure of state external financial control (audit), information of the Accounting Chamber;

{Paragraph 2 of Part One of Article 33 as amended by Law No. 4042-IX of 30.10.2024}

3) raise the issue of the recusal of officials of the apparatus of the Accounting Chamber from participation in the conduct of a measure of state external financial control (audit) before a member of the Accounting Chamber, or of the recusal of a member of the Accounting Chamber – before the Accounting Chamber (with reasoned grounds for the recusal). The issue of recusal shall be decided within no more than three business days from the day of receipt of the request: with respect to a member of the Accounting Chamber – at a meeting of the Accounting Chamber; with respect to officials of the apparatus of the Accounting Chamber – by a member of the Accounting Chamber. The consideration of the issue of recusal shall not prevent the conduct of the measure of state external financial control (audit);

{Paragraph 3 of Part One of Article 33 as amended by Law No. 4042-IX of 30.10.2024}

4) appeal, in accordance with the procedure established by law, decisions, actions, or omissions of the members of the Accounting Chamber and officials of the apparatus of the Accounting Chamber.

2. Officials of a controlled entity shall be obliged to:

1) facilitate the conduct of the measure of state external financial control (audit), including by providing the control group for the conduct of such measure with a separate room that can be sealed and is equipped with means of communication and computer equipment;

2) not obstruct the lawful activities of the persons who are members of the control group of the Accounting Chamber during their conduct of the measure of state external financial control (audit), and comply with the lawful requirements of such officials, including by providing, within the timeframe determined by the head of the control group, for examination, the original documents and other materials, data on electronic media, copies of and extracts from documents (including electronic ones);

{Paragraph 2 of Part Two of Article 33 as amended by Law No. 4042-IX IX of 30.10.2024}

3) take immediate measures to eliminate the detected violations and to compensate, in the established manner, for the damage caused to the state;

4) provide responses to the requests of the members of the Accounting Chamber within fourteen days from the day of receipt of the request, unless another timeframe is specified therein.

3. Failure to comply with the lawful requirements of the members of the Accounting Chamber and officials of the apparatus of the Accounting Chamber, the creation of obstacles to their work, the provision to them of knowingly false information, and also non-compliance with the timeframes specified by them for the provision of information, shall entail liability established by law.

Article 34. *{Article 34 excluded under Law No. 4042-IX IX of 30.10.2024}*

Article 35. Report on the results of the conduct of measures of state external financial control (audit)

1. Based on the results of the conduct of measures of state external financial control (audit), a report shall be drawn up, the component parts of which are conclusions and recommendations (proposals).

{Paragraph 1 of Part One of Article 35 as amended by Law No. 4042-IX of 30.10.2024}

{Paragraph 2 of Part One of Article 35 excluded under Law No. 4042-IX of 30.10.2024}

2. The report shall be signed and presented at a meeting of the Accounting Chamber by the member of the Accounting Chamber responsible for the conduct of the respective measure of state external financial control (audit).

3. No later than twenty days before its consideration at a meeting of the Accounting Chamber, the draft report shall be sent to the controlled entity, and shall also be discussed by the respective member of the Accounting Chamber and the head of the controlled entity (or, in his absence, the official of the controlled entity who performs his duties). Within a ten-day period, the controlled entity may provide written comments on the content of the draft report to the respective member of the Accounting Chamber, who shall consider them and draw up a reference note on the results of the consideration of the comments. Such comments and the reference note shall be annexed to the report, shall be its integral parts, and shall be published on the official website of the Accounting Chamber.

{Part Three of Article 35 as revised by Law No. 4042-IX of 30.10.2024}

4. After its approval at a meeting of the Accounting Chamber, the report shall be sent to the controlled entity.

5. The requirements for the content of the report, and the procedure for its preparation, discussion, and consideration shall be determined by this Law and by the Regulations of the Accounting Chamber.

Article 36. Decisions of the Accounting Chamber based on the results of the conduct of measures of state external financial control (audit), response to such decisions, exercise control over the implementation of such decisions

1. Based on the results of the consideration at a meeting of the Accounting Chamber of a report prepared based on the results of the conduct of a measure of state external financial control (audit), the Accounting Chamber shall adopt a decision which it shall, within fifteen days, together with the respective report, send to the controlled entity, the Verkhovna Rada of Ukraine, and, where necessary, other authorities.

The requirements for the drafting and execution of decisions of the Accounting Chamber adopted based on the results of the consideration of reports shall be determined by this Law and by the Regulations of the Accounting Chamber.

2. A decision adopted based on the results of the consideration of a report shall be subject to consideration by the controlled entity.

The controlled entity shall inform the Accounting Chamber, within one month, on the results of the consideration of the decision of the Accounting Chamber, the measures planned in this connection, including the order and timeframes for the implementation of the recommendations (proposals) provided by the Accounting Chamber, and, on a quarterly basis (unless the Accounting Chamber has determined otherwise), on the measures taken for the implementation of the respective recommendations (proposals).

If the controlled entity has not informed the Accounting Chamber about the results of the consideration of its decision, or if the Accounting Chamber has determined as improper the measures planned and taken by the controlled entity in connection with its decision, the Accounting Chamber shall inform thereof the Verkhovna Rada of Ukraine, other relevant authorities, and the public through the media.

3. The Accounting Chamber shall carry out continuous monitoring and analysis of the status of the implementation of its decisions, including the status of the implementation of the recommendations (proposals) provided, in the manner determined by the Accounting Chamber.

4. The Accounting Chamber shall post on its official website information from the controlled entities on the measures planned for the implementation of decisions of the Accounting Chamber, and, on a quarterly basis, information of the Accounting Chamber on the monitoring and analysis of the status of the implementation of such decisions.

{Article 36 as revised by Law No. 4042-IX of 30.10.2024}

Section VI

RELATIONS OF THE ACCOUNTING CHAMBER WITH OTHER STATE AUTHORITIES

Article 37. Relations of the Accounting Chamber with the Verkhovna Rada of Ukraine and its bodies

1. The Accounting Chamber shall cooperate with the Verkhovna Rada of Ukraine and its bodies in the manner determined by this Law, the Rules of Procedure of the Verkhovna Rada of Ukraine, and other laws, which provides, in particular, for:

the appointment and dismissal by the Verkhovna Rada of Ukraine of the Chairman and other members of the Accounting Chamber;

the informing of the Verkhovna Rada of Ukraine and its bodies about the results of the conduct by the Accounting Chamber of measures of state external financial control (audit);

the submission and presentation to the Verkhovna Rada of Ukraine of the annual report on the results of the activities of the Accounting Chamber;

the hearing by the Verkhovna Rada of Ukraine and/or its bodies of information on the results of the conduct by the Accounting Chamber of measures of state external financial control (audit);

{Paragraph 5 of Part One of Article 37 as revised by Law No. 4042-IX of 30.10.2024}

the provision by the Accounting Chamber, within its competence, of consultations to the Verkhovna Rada of Ukraine;

the participation of People's Deputies of Ukraine in meetings of the Accounting Chamber;

the participation of the members of the Accounting Chamber in meetings of the Verkhovna Rada of Ukraine and its bodies.

2. Decisions of the Accounting Chamber adopted on the results of the conduct of measures of state external financial control (audit) shall be considered in the committees of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes the issues set out in the respective decisions of the Accounting Chamber.

At the same time, the committees of the Verkhovna Rada of Ukraine shall, with the mandatory participation of representatives of the Accounting Chamber and the controlled entities, consider at their meetings:

decisions of the Accounting Chamber adopted on the results of the conduct of measures of state external financial control (audit), if the Accounting Chamber has recommended the consideration of such decisions at meetings of the respective committees;

information of the Accounting Chamber on the improper implementation or non-implementation of the recommendations (proposals) provided by it based on the results of the conduct of measures of state external financial control (audit).

{Article 37 supplemented by Part Two in accordance with Law No. 4042-IX of 30.10.2024}

Article 38. Relations of the Accounting Chamber with the President of Ukraine

1. The Accounting Chamber may be involved in the preparation of drafts of acts of the President of Ukraine on matters falling within the competence of the Accounting Chamber.

2. The members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber may, with their consent, be included in the consultative and advisory bodies established by the President of Ukraine and take part in the work of such bodies on a pro bono basis.

3. The Accounting Chamber may address the President of Ukraine with a proposal to suspend the operation of an act of the Cabinet of Ministers of Ukraine on the grounds of its non-compliance with the Constitution of Ukraine, and to repeal decisions of the heads of local state administrations that contradict the Constitution and laws of Ukraine or other legislative acts of Ukraine.

Article 39. Relations of the Accounting Chamber with the Cabinet of Ministers of Ukraine

1. The Cabinet of Ministers of Ukraine shall, at the request of the Accounting Chamber, provide statistical, financial, and other information necessary for the Accounting Chamber to exercise the powers established by the Constitution and laws of Ukraine.

2. The Accounting Chamber may address the Cabinet of Ministers of Ukraine with a reasoned proposal to suspend the operation of or repeal an act of the Cabinet of Ministers of Ukraine on issues of finance and budget on the grounds of its non-compliance with the laws of Ukraine.

3. The Accounting Chamber shall provide the Cabinet of Ministers of Ukraine with information on the results of the measures of state external financial control (audit) conducted by the Accounting Chamber with respect to executive authorities and state property objects, as well as proposals for holding accountable, in accordance with the liability established by law, the persons guilty of violating the requirements of legislation, of the misuse and ineffective use of funds, and of causing material damage to the state. The Cabinet of Ministers of Ukraine shall inform the Accounting Chamber of the measures taken based on the results of the consideration of such information.

Article 40. Relations of the Accounting Chamber with the state financial control body

1. The Accounting Chamber shall cooperate with the state financial control body in accordance with the laws of Ukraine and other regulatory legal acts adopted for their implementation.

2. The Accounting Chamber may provide methodological, methodical, and advisory assistance to the state financial control body.

Article 41. Relations of the Accounting Chamber with law enforcement authorities

1. The Accounting Chamber shall, in the event of detecting, during the conduct of measures of state external financial control (audit), signs of a criminal or administrative offense, within seven days inform thereof the relevant law enforcement authorities.

{Part One of Article 41 as revised by Law No. 1150-IX of 28.01.2021; as amended by Law No. 4042-IX of 30.10.2024}

2. The relevant law enforcement authorities shall, based on the results of the consideration of the materials of the Accounting Chamber, inform it of the response measures taken.

Section VII

AUDIT OF THE ACCOUNTING CHAMBER

Article 42. Internal audit of the Accounting Chamber

1. The Accounting Chamber shall verify the activities of its structural units through the conduct of internal audit.
2. The Regulations of the Accounting Chamber shall determine the procedure for and frequency of the conduct of internal audit in the Accounting Chamber.
3. The report on the results of internal audit shall be considered at a meeting of the Accounting Chamber.

Article 43. External financial audit of the Accounting Chamber and external evaluation of its activities

{Title of Article 43 as amended by Law No. 4042-IX of 30.10.2024}

1. Based on the results of the presentation of the annual report on the activities of the Accounting Chamber, the Verkhovna Rada of Ukraine may adopt a decision on the conduct of an external financial audit of the Accounting Chamber.

The external financial audit of the Accounting Chamber may be conducted at least once every three years (but no more than once a year) by an audit firm that has experience in conducting audits in accordance with international auditing standards. The same audit firm may not conduct such audits more than three times in a row.

{Paragraph 2 of Part One of Article 43 as amended by Law No. 4042-IX of 30.10.2024}

The Verkhovna Rada of Ukraine, upon the proposal of the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues, shall determine the audit firm, and the timeframes and financial support for the conduct of the external financial audit of the Accounting Chamber.

{Part One of Article 43 as amended by Law No. 4042-IX of 30.10.2024}

2. The Accounting Chamber shall, once every five years, address the International Organisation of Supreme Audit Institutions (INTOSAI) regarding the conduct of an external evaluation of the activities of the Accounting Chamber by one of the leading members of this organization.

{Part Two of Article 43 as amended by Law No. 4042-IX of 30.10.2024}

3. Reports on the results of the external financial audit of the Accounting Chamber and of the external evaluation of the activities of the Accounting Chamber, in the event of the conduct of such measures, shall be posted on the official website of the Accounting Chamber.

{Part Three of Article 43 as amended by Law No. 4042-IX of 30.10.2024}

Section VIII

FINAL AND TRANSITIONAL PROVISIONS

1. This Law shall enter into force on the day following the day of its publication.

2. To declare the following to have lost force:

the Law of Ukraine "On the Accounting Chamber" (Official Bulletin of the Verkhovna Rada of Ukraine, 1996, No. 43, Article 212, with subsequent amendments);

the Resolution of the Verkhovna Rada of Ukraine "On the Procedure for the Entry into Force of the Law of Ukraine 'On the Accounting Chamber'" (Official Bulletin of the Verkhovna Rada of Ukraine, 1996, No. 43, Article 213);

the Resolution of the Verkhovna Rada of Ukraine "On the Validity of the Law of Ukraine 'On the Accounting Chamber'" (Official Bulletin of the Verkhovna Rada of Ukraine, 1998, No. 24, Article 136);

the Resolution of the Verkhovna Rada of Ukraine "On the Establishment of Territorial Offices of the Accounting Chamber" (Official Bulletin of the Verkhovna Rada of Ukraine, 2004, No. 38, Article 481).

3. The Chairman and other members of the Accounting Chamber appointed to office prior to the entry into force of this Law shall hold their offices and exercise their powers until the appointment by the Verkhovna Rada of Ukraine of the new composition of the Accounting Chamber.

Within two months from the day of the entry into force of this Law, the Verkhovna Rada of Ukraine shall appoint the new composition of the Accounting Chamber in the manner established by this Law.

4. The requirements for a member of the Accounting Chamber concerning the command of one of the official languages of the Council of Europe, provided for by part one of Article 19 of this Law, shall apply from January 1, 2017.

{Paragraph 4-1 of Section VIII excluded under Law No. 4042-IX of 30.10.2024}

4-2. The committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues, together with the Secretariat of the Verkhovna Rada of Ukraine, shall, no later than three months from the day of the entry into force of the Law of Ukraine of November 14, 2019, No. 293-IX "On Amendments to the Budget Code of Ukraine," ensure the conduct of a competition for the additional appointment of four members of the Accounting Chamber and submit the relevant materials for the consideration of the Verkhovna Rada of Ukraine.

{Section VIII supplemented by Paragraph 4-2 in accordance with Law No. 293-IX of 14.11.2019}

4-3. It shall be established that from the day of the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX:

1) all procedures of competitions for holding the positions of members of the Accounting Chamber commenced in the Verkhovna Rada of Ukraine and not

completed as of the day of the entry into force of the said Law shall be deemed terminated without a separate decision of the Verkhovna Rada of Ukraine;

2) a competition shall commence for the positions of members of the Accounting Chamber vacant as of the day of the entry into force of the said Law.

{Section VIII supplemented by Paragraph 4-3 in accordance with the Law No. 4042-IX of 30.10.2024}

4-4. It shall be established that, for a period of eight years from the day of the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX, as an exception to the provisions of Article 20-1 of this Law and Article 208-2 of the Rules of Procedure of the Verkhovna Rada of Ukraine:

1) the advisory group of experts shall be established by the Verkhovna Rada of Ukraine composed of six persons, including:

three persons identified on the basis of proposals of international and foreign organizations that, in accordance with international or interstate agreements, during the past five years have been providing to Ukraine international technical assistance in the sphere of financial control (audit) and/or the prevention of and combating of corruption, and/or the reform of the Accounting Chamber;

three persons identified on the basis of proposals of the parliamentary factions (parliamentary groups) based on the results of rating voting in the manner established by part three of Article 208-2 of the Rules of Procedure of the Verkhovna Rada of Ukraine;

2) the Cabinet of Ministers of Ukraine shall, within one week from the day of the commencement of the competition (of which the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues shall notify), address the relevant international and foreign organizations for the provision of proposals regarding candidates to the composition of the advisory group of experts. The Cabinet of Ministers of Ukraine shall, within one week after the receipt of such proposals, approve the candidates to the composition of the advisory group of experts provided by the relevant international and foreign organizations, and submit information thereon to the Verkhovna Rada of Ukraine (the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues). Such a decision shall be adopted at an open meeting of the Cabinet of Ministers of Ukraine;

3) the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues shall, within one week from the day of the receipt from the Cabinet of Ministers of Ukraine of the information on the relevant candidates, submit for the consideration of the Verkhovna Rada of Ukraine the candidates to the composition of the advisory group of experts (candidates identified by the Cabinet of Ministers of Ukraine, and candidates proposed by the parliamentary factions (parliamentary groups));

4) the advisory group of experts shall, within a period of no more than nine months from the day of the receipt from the committee of the Verkhovna Rada of Ukraine whose subject matter of jurisdiction includes budgetary issues of the documents

submitted by the candidates for participation in the competition, carry out the measures determined by part five of Article 20-1 of this Law;

5) a decision of the advisory group of experts shall be deemed adopted if it has been voted for by no fewer than four members of the advisory group of experts, including no fewer than two of its members identified on the basis of proposals of international and foreign organizations in accordance with paragraph two of subparagraph 1 of this paragraph.

In the event of an equal number of members of the advisory group of experts who have supported a decision and the number of members of the advisory group of experts who have not supported it, abstained during the vote, or did not participate in the vote regardless of the reasons, voting on the relevant issue shall be repeated until a decision is adopted in accordance with paragraph one of this subparagraph.

If, during the conduct of repeat votes on the relevant issue, a decision is not adopted in accordance with paragraph one of this subparagraph within 24 hours from the moment of the first vote, a decision shall be deemed adopted if it has been voted for by no fewer than three members of the advisory group of experts, including no fewer than two of its members identified on the basis of proposals of international and foreign organizations in accordance with paragraph two of subparagraph 1 of this paragraph.

{Section VIII supplemented by Paragraph 4-4 in accordance with the Law No. 4042-IX of 30.10.2024}

4-5. The severance payment provided for by part four of Article 87 of the Law of Ukraine "On Civil Service" shall not be paid in the event of the dismissal of a civil servant of the apparatus of the Accounting Chamber in connection with the reduction of his civil service position and his subsequent appointment to the position of a state auditor in the apparatus of the Accounting Chamber.

{Section VIII supplemented by Paragraph 4-5 in accordance with the Law No. 4042-IX of 30.10.2024}

4-6. It shall be established that, for a period of ten years from the day of the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX, as an exception to the provisions of part two of Article 43 of this Law, the external evaluation of the activities of the Accounting Chamber with respect to compliance with international auditing standards shall be conducted with the following specifics:

the Accounting Chamber shall address the International Organisation of Supreme Audit Institutions (INTOSAI) regarding the conduct of the said evaluation no later than three months prior to the expiration of three years from the day of the appointment of the composition of the Accounting Chamber in the manner determined by the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX, as well as no later than six years and nine years from the day of the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX;

the organizational support of the activities of the representatives designated by the International Organisation of Supreme Audit Institutions (INTOSAI) for the conduct of the said evaluation shall be provided by the apparatus of the Accounting Chamber. The financial, organizational, technical, and expert support of the activities of the representatives designated by the International Organisation of Supreme Audit Institutions (INTOSAI) for the conduct of the said evaluation may be provided through international technical assistance;

the report on the said evaluation shall contain a substantiated conclusion on the compliance of the activities of the Accounting Chamber with the principles of the International Organisation of Supreme Audit Institutions (INTOSAI), as well as recommendations for the elimination of the detected deficiencies in the work of the Accounting Chamber and for the enhancement of the effectiveness of the activities of the Accounting Chamber;

the report on the said evaluation shall be posted on the official website of the Accounting Chamber within five days from the day of its receipt by the Accounting Chamber.

If, after six years from the day of the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine 'On the Accounting Chamber' and Certain Other Legislative Acts of Ukraine" of October 30, 2024, No. 4042-IX, based on the results of the said evaluation, the activities of the Accounting Chamber are deemed to comply with the principles of the International Organisation of Supreme Audit Institutions (INTOSAI), the representatives of this organization who have conducted the said evaluation may adopt a decision to cancel the subsequent evaluation provided for by paragraph two of this paragraph. In the event of the adoption of such decision, the subsequent external evaluation of the activities of the Accounting Chamber shall be conducted in accordance with part two of Article 43 of this Law.

{Section VIII supplemented by Paragraph 4-6 in accordance with the Law No. 4042-IX of 30.10.2024}

4-7. It shall be established that, from January 1, 2025, until December 31 of the year in which the martial law introduced by the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine" of February 24, 2022, No. 64/2022, approved by the Law of Ukraine "On the Approval of the Decree of the President of Ukraine 'On the Introduction of Martial Law in Ukraine'" of February 24, 2022, No. 2102-IX, is terminated or revoked, the requirements of part three of Article 24 of this Law shall not apply.

{Section VIII was supplemented by Paragraph 4-7 in accordance with the Law No. 4042-IX of 30.10.2024}

5. To introduce amendments to the following legislative acts of Ukraine:

1) in the Code of Ukraine on Administrative Offenses (Official Bulletin of the Verkhovna Rada of the Ukrainian SSR, 1984, annex to No. 51, Article 1122):

a) to set out Article 188-19 in the following wording:

“Article 188-19. Failure to comply with the lawful requirements of a people's deputy of Ukraine, the Accounting Chamber, a member of the Accounting Chamber

Failure to comply with the timeframes established by law for providing a response to an address of a People's Deputy of Ukraine, or the provision of false or incomplete information in response to such address, -

shall entail the imposition of a fine on officials of from ten to twenty-five non-taxable minimum incomes of citizens.

The repeated commission, within one year, of a violation provided for by part one of this Article, for which the person has already been subjected to an administrative penalty, -

shall entail the imposition of a fine on officials of from twenty-five to fifty non-taxable minimum incomes of citizens.

Failure to comply with the timeframes established by law for providing a response to an inquiry of a People's Deputy of Ukraine, or the provision of false or incomplete information in response to such inquiry, -

shall entail the imposition of a fine on officials of from one hundred to two hundred fifty non-taxable minimum incomes of citizens.

The repeated commission, within one year, of a violation provided for by part three of this Article, for which the person has already been subjected to an administrative penalty, -

shall entail the imposition of a fine on officials of from two hundred fifty to four hundred non-taxable minimum incomes of citizens.

Failure to comply with the lawful requirements of the Accounting Chamber or a member of the Accounting Chamber, the creation of obstacles to their work during the exercise of their powers, the provision of false or incomplete information, or the failure to provide information within the period established by law, -

shall entail the imposition of a fine on officials of from one hundred to two hundred fifty non-taxable minimum incomes of citizens.

The repeated commission, within one year, of a violation provided for by part five of this Article, for which the person has already been subjected to an administrative penalty, -

shall entail the imposition of a fine on officials of from two hundred fifty to four hundred non-taxable minimum incomes of citizens";

b) in part one of Article 255:

in the paragraph "the Accounting Chamber (Articles 164-12, 164-14, 188-19)," to replace the figures "188-19" with the words and figures "parts five and six of Article 188-19";

in the paragraph "the Control Department of the Secretariat of the Verkhovna Rada of Ukraine (Article 188-19)," to replace the word and figures "(Article 188-19)" with the words and figures "(parts one to four of Article 188-19)";

2) in the Criminal Code of Ukraine (Official Bulletin of the Verkhovna Rada of Ukraine, 2001, Nos. 25-26, Article 131):

in paragraph one of part one of Articles 112 and 346, to replace the words "the Chairman of the Accounting Chamber" with the words "the Chairman or another member of the Accounting Chamber";

in paragraph one of part one of Article 344, to replace the words "a member of the Accounting Chamber" with the words "another member of the Accounting Chamber";

to supplement it with Article 351-1 of the following content:

“Article 351-1. Obstruction of the activities of the Accounting Chamber, of a member of the Accounting Chamber

1. Failure of an official to comply with the lawful requirements of the Accounting Chamber or a member of the Accounting Chamber, the creation of artificial obstacles to their work, or the provision to them of knowingly false information, -

shall be punishable by a fine of from one hundred to one thousand non-taxable minimum incomes of citizens, or by arrest for a term of up to six months, or by restriction of liberty for a term of up to three years";

3) in the Criminal Procedure Code of Ukraine (Official Bulletin of the Verkhovna Rada of Ukraine, 2013, Nos. 9-13, Article 88):

a) to set out paragraph 5 of part one of Article 480 in the following wording:

“5) the Chairman, another member of the Accounting Chamber”;

b) in paragraph 2 of part one of Article 481, to replace the words "the Chairman of the Accounting Chamber, his First Deputy, Deputy, Chief Controller, or Secretary of the Accounting Chamber" with the words "the Chairman or another member of the Accounting Chamber";

4) part six of Article 27 of the Law of Ukraine "On State Secrets" (Official Bulletin of the Verkhovna Rada of Ukraine, 1999, No. 49, Article 428; 2004, No. 23, Article 320; 2008, Nos. 27-28, Article 252), after the words "the Head of the Security Service of Ukraine," shall be supplemented with the words "the Chairman and other members of the Accounting Chamber";

5) in the Rules of Procedure of the Verkhovna Rada of Ukraine, approved by the Law of Ukraine "On the Rules of Procedure of the Verkhovna Rada of Ukraine" (Official Bulletin of the Verkhovna Rada of Ukraine, 2010, Nos. 14-17, Article 133, with subsequent amendments):

a) part one of Article 49, after the words and figures "part two of Article 157," shall be supplemented with the words and figures "part seven of Article 161";

b) to supplement Article 161 with part seven of the following content:

“7. The Verkhovna Rada may adopt a procedural decision on the conduct by the Accounting Chamber of an unscheduled measure of state external financial control (audit) upon the initiative of no fewer than one parliamentary faction (parliamentary group).

Such matter may not be considered by the Verkhovna Rada more than once during one regular session of the Verkhovna Rada from one parliamentary faction (parliamentary group)";

c) in Article 208:

in the title, to delete the words "the Chairman of the Accounting Chamber";

in part one, to delete the figures "16" and the words "the Chairman of the Accounting Chamber";

in part two, to delete the words "On the Accounting Chamber";

in part three, to delete the words "the Chairman of the Accounting Chamber";

d) to supplement it with Article 208-2 of the following content:

“Article 208-2. Procedure for the appointment to and dismissal from the positions of the Chairman and other members of the Accounting Chamber

1. In accordance with paragraph 16 of part one of Article 85 of the Constitution of Ukraine, the Verkhovna Rada shall appoint to and dismiss from office the Chairman and other members of the Accounting Chamber in the manner provided for by this Article, and taking into account the specifics determined by the Law of Ukraine "On the Accounting Chamber".

2. No later than six months before the expiration of the term of office of a member of the Accounting Chamber, or within 14 days from the day of the early termination of his powers, a competition for holding the position of a member of the Accounting Chamber shall be announced.

The announcement of the conditions and timeframes for the conduct of such a competition shall be posted on the official website of the Verkhovna Rada and published in the newspaper "Holos Ukrainy" upon the proposal of the committee whose subject matter of jurisdiction includes budgetary issues.

To participate in the competition for holding the position of a member of the Accounting Chamber, a candidate for such position shall submit to the committee whose subject matter of jurisdiction includes budgetary issues the documents in accordance with the list determined by the Law of Ukraine "On the Accounting Chamber."

Information on the candidates who have submitted documents shall be posted on the official website of the Verkhovna Rada within five business days from the day of the expiration of the period for the submission of the documents.

3. The committee whose subject matter of jurisdiction includes budgetary issues shall consider the documents submitted by the candidates for the positions of members of the Accounting Chamber and shall preliminarily discuss the candidates with regard to their compliance with the requirements established by the Law of Ukraine "On the Accounting Chamber," and shall submit for the consideration of the Verkhovna Rada a decision with conclusions on each candidate.

The decision of the committee whose subject matter of jurisdiction includes budgetary issues, and the information on the candidates for the positions of members of the Accounting Chamber (part two of Article 205 of these Rules of Procedure), shall

be provided to the People's Deputies no later than three days prior to the consideration of the respective issue by the Verkhovna Rada.

4. The discussion of the candidates for the positions of members of the Accounting Chamber shall be conducted in the manner provided for by part eight of Article 205 of these Rules of Procedure.

5. The selection for the positions of members of the Accounting Chamber shall be carried out by the Verkhovna Rada by open rating voting on each candidate separately.

The Verkhovna Rada shall appoint the members of the Accounting Chamber as a list determined based on the results of the rating voting, in accordance with the number of vacant positions, by open voting by a majority of the votes of the People's Deputies of the constitutional composition of the Verkhovna Rada.

If the required number of votes of the People's Deputies for the appointment is not received for the list of candidates for the positions of members of the Accounting Chamber, a repeat competition shall be announced, which shall be conducted in accordance with the procedure determined by this Article.

6. The dismissal of members of the Accounting Chamber shall be carried out by open voting by a majority of the votes of the People's Deputies of the constitutional composition of the Verkhovna Rada on the basis of a decision of the committee whose subject matter of jurisdiction includes budgetary issues.

7. The Chairman of the Accounting Chamber shall be appointed by the Verkhovna Rada upon the nomination of the Chairman of the Verkhovna Rada of Ukraine.

The Chairman of the Verkhovna Rada of Ukraine shall submit to the Verkhovna Rada for its consideration a nomination for the appointment to the position of the Chairman of the Accounting Chamber of one of the members of the Accounting Chamber.

The appointment to and dismissal from the position of the Chairman of the Accounting Chamber shall be carried out by open voting by a majority of the votes of the People's Deputies of the constitutional composition of the Verkhovna Rada.

8. The decision on the appointment to and dismissal from the position of the Chairman or another member of the Accounting Chamber shall be formalized by a corresponding resolution of the Verkhovna Rada";

g) in Article 210:

in the title, to delete the words "the members of the Accounting Chamber";

in part one, to delete the figures "16" and the words "the members of the Accounting Chamber" and "On the Accounting Chamber";

in part two, to delete the words "(except for the members of the Accounting Chamber)";

6) in the Law of Ukraine "On the Prevention of Corruption" (Official Bulletin of the Verkhovna Rada of Ukraine, 2014, No. 49, Article 2056; 2015, No. 17, Article 118):

a) in subparagraph "a" of paragraph 1 of part one of Article 3, to replace the words "the Chairman of the Accounting Chamber" with the words "the Chairman and other members of the Accounting Chamber";

b) in part one of Article 19:

in paragraph four, to delete the words "the Accounting Chamber – by approval of the Board of the Chamber, and in";

in paragraph five, to replace the words "the Central Election Commission" with the words "the Accounting Chamber, the Central Election Commission".

6. The Cabinet of Ministers of Ukraine shall, within two months from the day of the entry into force of this Law:

submit to the Verkhovna Rada of Ukraine proposals for bringing the legislation of Ukraine into compliance with this Law;

bring its regulatory legal acts into compliance with this Law;

ensure the bringing by ministries and other central executive authorities of their regulatory legal acts into compliance with this Law.

7. The Accounting Chamber shall, within three months from the day of the entry into force of this Law, bring its regulatory legal acts into compliance with this Law.

President of Ukraine	P. POROSHENKO
City of Kyiv July 2, 2015 No. 576-VIII	