



**MEMORANDUM OF UNDERSTANDING
ON COOPERATION**

between

THE TURKISH COURT OF ACCOUNTS

and

THE STATE AUDIT BUREAU OF KUWAIT

2018, KUWAIT CITY



The Turkish Court of Accounts and The State Audit Bureau of Kuwait, hereinafter referred to as "the Parties",

Guided by the goals and principles of the International Organization of Supreme Audit Institutions (INTOSAI),

Showing mutual aspiration to increase the effectiveness of public external audit of the states of the Parties,

Based on the principles of mutual respect, confidence, equality and mutual benefit of co-operation,

Have agreed as follows:

Article 1

The Parties will promote co-operation, within their competence, in the following basic areas;

Exchange of experience in the area of public external audit methodology and procedures;

Professional training and improvement of professional standards of personnel;

Exchange of information and documentation on the professional activities of the Parties;

Holding of consultations, joint researches and parallel audits, seminars, conferences and technical meetings; and

The Parties, within their jurisdictions, will facilitate co-operation in other areas of mutual interest as well.

Article 2

When exchanging information and materials under this Memorandum of Understanding, hereinafter referred to as "MOU", each Party will be guided by its national legislation regulating participation in international information exchanges, protection of state secrets and other secrets protected by law.

When performing joint researches and parallel audits, each party will be guided by its national legislation.

Article 3

The Parties invite their representatives to participate in conferences, seminars and international trainings concerning public external audit organized in the countries of the Parties.

Article 4

The Parties shall exchange information, materials and legal documents on their professional activities in English.

Article 5

The Parties shall cover their expenses related to the implementation of this MOU in compliance with the legislations of their countries, unless another procedure has been set in individual cases.



Article 6

The Parties may introduce amendments and revisions to this MOU, following mutual agreements, in the form of separate Protocols that shall be enclosed to this MOU and shall enter in force upon signature by both Parties.

Article 7

Should any disputes or differences of opinions with regard to interpretation or application of the provisions of this MOU appear, the Parties shall solve them through consultations and negotiations.

Article 8

Nothing in this MOU shall be construed as giving rise to an international treaty on an agreement in public international law, nor shall the MOU be enforceable under either the law of obligations or the law of contract in either the Parties.

Article 9

This MOU shall enter into force on the date when it is signed. The MOU shall be concluded for an indefinite period and shall become invalid within three months after one of the Parties sends a written notification to the other Party of its intention to terminate this MOU.

Signed in Kuwait City 23 December 2018 in three original copies in Turkish, Arabic and English languages, all texts being equally authentic. In case of divergence in interpretation of this MOU, the English text will prevail.



Mr. Seyit Ahmet Bas
**President of the
Turkish Court of Accounts**



Mr. Adel Abdulaziz Al-Sarawi
**Acting President of the State Audit
Bureau of Kuwait**

