



**MEMORANDUM OF UNDERSTANDING ON
COOPERATION IN THE FIELD OF AUDIT WORK**

Between

**NATIONAL AUDIT OFFICE
of the People's Republic of China**

And

**TURKISH COURT OF ACCOUNTS
of the Republic of Turkey**

The National Audit Office of the People's Republic of China (CNAO) and the Turkish Court of Accounts, Republic of Turkey (TCA), 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 both Parties,

Based on the principles of mutual respect, confidence, equality and mutual benefit of cooperation,

Have agreed as follows:

Article 1

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

1. Exchange of experience in the area of public external audit methodology and procedures.
2. Professional training and improvement of professional standards of personnel.
3. Exchange of information and documentation on the professional activities of the Parties.
4. Holding of consultations, joint researches and parallel audits, seminars, conferences and technical meetings.
5. Any other areas, within their competence, to be agreed upon in the future.

Article 2

When exchanging information and materials pertaining to the cooperation areas under this Memorandum of Understanding, hereinafter referred to as "MOU", each Party will be guided by its national legislation regulating international exchange of information, 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.

The above referred information and materials may not be used, save only for the purpose for which it is provided for, except where such information and materials are public and non-confidential in the source country, or where the recipient country is allowed by the other Party to disclose its content. Each Party shall maintain the confidentiality of the information and materials it receives from the other Party, and shall not disclose the same to any third Party or other entity without prior written consent of the Party which releases such information or materials. Such confidentiality shall continue even after the termination or expiration of this MOU.

Article 3

Each Party invites the representatives of the other Party to participate in conferences, seminars and international trainings concerning public external audit organized in their country.

Article 4

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

Article 5

Each Party shall cover its expenses related to the implementation of this MOU in compliance with the legislations of its country. Each Party shall bear the costs of its own participants, unless otherwise agreed.

Article 6

Without prejudice to the provisions of Article 2 of this MOU regarding confidentiality, this MOU is an expression of the Parties' intentions to cooperate in the field of audit work, and shall not confer any legal rights or obligations on Parties.

Article 7

Any disputes or differences of opinions with regard to interpretation or application of the provisions of this MOU, shall be amicably solved by the Parties through consultations and negotiations.

Article 8

This MOU or any of its provisions may be amended and changed by mutual consent in writing. Such amendments shall be made in separate protocols to be annexed to the MOU and shall form an integral part thereof. Amendments made shall enter into force in accordance with the same procedures laid down in the first paragraph of Article 9 of this MOU.

Article 9

This MOU shall enter into force on the date of signature. This MOU shall be signed indefinitely and shall become invalid within three months of either Party submitting its intention to terminate this Memorandum to the other Party in writing.

IN WITNESS WHEREOF, the underneath Representatives who are duly authorized by their respective governments, have signed this MOU.

Signed in the city of Moscow on this day 27, September of 2019 in two original copies, each in the Chinese, Turkish and English languages, all texts being equally authentic. In case of divergence in interpretation of this MOU, the English text will prevail.



HU Zejun

Auditor General

National Audit Office of the
People's Republic of China



Seyit Ahmet BAŞ

President

Turkish Court of Accounts of the
Republic of Turkey