



ZKA

ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is hereby concluded between the Turkish Court of Accounts and the National Audit Office of the Republic of Kosovo, hereinafter referred to as “the Parties”. This Memorandum of Understanding fully complies with the respective mandates of the Parties as set out in the applicable national legislation.

Article 1

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

- Exchange of experience in the area of public external audit methodology and procedures;
- Exchange of experience in performance, compliance and IT audits, as well as data analytics;
- Professional training and improvement of professional skills of personnel;
- Exchange of information, knowledge and staff on the professional activities of the Parties;
- Conducting joint researches, parallel audits, seminars, conferences and technical meetings.

The Parties, within their jurisdictions, shall 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 shall 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 shall be guided by its national legislation.

Article 3

The Parties invite representatives of each other to participate in conferences, seminars, international trainings and other professional activities 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 own expenses related to the implementation of this MOU, unless another procedure has been set for 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 under public international law, and the present MOU shall not be considered enforceable as per the law of obligations or the law of contract in the countries of the Parties.

Article 9

This MOU shall enter into force on the date of signature. 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 Ankara on 3 May 2024 in four original copies. In case of divergence in translation of this Memorandum, the English text will prevail.

President of Turkish Court of Accounts

Auditor General of the Republic of Kosovo

Metin Yener

Vlora Spanca

