



## AGREEMENT ON COOPERATION

between

the Turkish Court of Accounts

and

the Supreme Audit Office of the Republic of Poland

The Turkish Court of Accounts and the Supreme Audit Office of the Republic of Poland hereinafter referred to as the Parties,

expressing their mutual wish to strengthen the cooperation relations between the two institutions,

having due respect to the mutual mandates and interests,

aiming to exchange opinions, knowledge and professional experience in the field of external public auditing,

are acceding to the following Agreement on Cooperation, thereafter referred to as Agreement:

### Article 1

The Parties will realize their mutual cooperation in the sense of the aims and principles of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI).

## **Article 2**

The Parties, in the sense of their competencies will co-operate in the following basic areas:

- Exchanging of knowledge and best practices in the field of external public audit;
- Developing professional and technical cooperation between the Parties, providing mutual assistance with staff training;
- Exchange of information and materials on the activities of the Parties.

## **Article 3**

The Parties will realize the mutual consultations, working meetings or audit activities in the area of the audit mandates of both Parties within the framework of the program agreed in advance.

## **Article 4**

The Parties will exchange delegations with aim to exchange opinions, discuss the areas of mutual interest, and gain practical knowledge in the field of the audit mandate of both contracting Parties.

## **Article 5**

The Parties will exchange informative materials and documents in the effort to ensure the mutual knowledge about the current solutions of the legal and organizational matters and gained results from the own audit activities.

## **Article 6**

The Parties are obliged to cover their own costs arising from this Agreement.

## **Article 7**

This Agreement will not infringe the Parties' rights and commitments regarding other international arrangements in which they participate or might do so.

## Article 8

This Agreement can be amended only after the mutual agreement of both Parties in a written form.

## Article 9

Any disputes between Parties regarding the interpretation and implementation of the Agreement's provisions shall be settled by mutual consultations and negotiations.

## Article 10

This Agreement is concluded for the indefinite period and will enter into force on the date of its signing. The Agreement can be denounced by any contracting Party with a month notice, effective from the day denouncement is delivered to the other Party in a written form.

## Article 11

Signed in İstanbul on 19 November 2018 in three original copies in Turkish, Polish and English languages, all texts being equally authentic. In case of divergence in interpretation of this MOU, the English text will prevail.



**Seyit Ahmet BAŞ**  
President

of the Turkish Court of Accounts



**Krzysztof KWIATKOWSKI**  
President

of the Supreme Audit Office  
of the Republic of Poland