

MEMORANDUM OF UNDERSTANDING ON COOPERATION  
BETWEEN  
THE DEPARTMENT OF THE AUDITOR-GENERAL OF PAKISTAN  
AND  
THE TURKISH COURT OF ACCOUNTS

1. The Supreme Audit Institutions of Pakistan and Turkey have a keen desire to cooperate with each other within the framework of INTOSAI objectives and in the areas of mutual interest. This desire has been expressed by the two Auditors General during their meetings at Washington DC and Lahore. They met at Washington DC during October 1992 while both were attending the XIV Congress of INTOSAI. They again met at Lahore during April 1993 when the President of Turkish Court of Accounts (SAI of Turkey) visited Pakistan.

2. There are several areas in which both may cooperate and share knowledge and experience. Some of these areas are as below.

a) Training

- \* The Auditors of the two SAIs may participate in the training programs of each other.
- \* The trainers from one SAI may visit the other and act on their faculty for a short while or deliver complete course packages to the auditors of the other SAI during their visit.
- \* Training packages may be developed according to the needs of the other SAI.
- \* The training organisations of the two SAIs may exchange the training material, like training packages, videos, books and journal extracts etc. developed by them.
- \* The staff of the training organisations of the two SAIs may assist each other in the improvement of their training facilities.

#### b) Research

- \* The two SAIs may agree to undertake joint research in mutually agreed areas.
- \* The two SAIs may share the results of research carried out independently.
- \* The two SAIs may avail of the expertise of the other in management of research and development or for strengthening this activity.

#### c) Exchange of Auditors

- \* The two SAIs may exchange auditors for a specified term to participate in audit teams as observers and enrich one another with their experience and knowledge.

#### d) Seminars

- \* Auditors from both SAIs may be invited to attend the seminars organised by any of them.
- \* Seminars to share results of joint research or joint audit may be organised on subjects of mutual interest.

#### e) Study Tours

Senior executives of the two SAIs may visit each other to reinforce the ties of cooperation and exchange ideas on their respective audit experience.

3. The two SAIs may cooperate in their respective areas of expertise.

The areas in which SAI of Pakistan has some expertise are :

- Performance Auditing
- Performance Evaluation of Public Enterprises
- System Based Auditing
- Training Management
- Research Management

The areas in which SAI of Turkey has some expertise are:

- Regularity Audit of Public Investment Expenditures
- Pre-audit of Governmental Contracts
- Computerised Auditing of Budgetary Appropriations and Personnel Employment
- Authorization Orders (Cadres)
- Auditing of Public Properties
- Judicial Examination of Regularity Audit Reports

4. This memorandum is valid for a period of 3 years beginning from the date of its signing and may continue thereafter with mutual understanding.

Done and signed on the thirteenth of July 1994 in Ankara.



M. Vecdi Gönül

President of Turkish  
Court of Accounts



Muhammad Naseer Ahsan ..

Auditor-General  
of Pakistan