



### MEMORANDUM OF UNDERSTANDING

### **BETWEEN**

### THE TURKISH COURT OF ACCOUNTS

### AND

THE STATISTICAL, ECONOMIC AND SOCIAL RESEARCH AND TRAINING CENTRE FOR ISLAMIC COUNTRIES (SESRIC)





This Memorandum of Understanding ("MOU") is entered into effect by the Turkish Court of Accounts, (hereinafter referred to as "TCA"), and headquartered in Ankara, Republic of Turkey, and the Statistical, Economic and Social Research and Training Centre for Islamic Countries, (hereinafter referred to as "SESRIC"), and headquartered in Ankara, Republic of Turkey. TCA and SESRIC may individually be referred to as the "Party" and jointly as the "Parties";

WHEREAS, SESRIC, as a subsidiary organ of the Organisation of Islamic Cooperation (OIC), has been mandated by the Eight Islamic Conference of Foreign Ministers (ICFM) which was held in Tripoli, Libya in 1977, to collate, process and disseminate socio-economic statistics and information on and for the utilisation of the member countries; to study and evaluate the economic and social developments in the member countries to help generate proposals that will initiate and enhance co-operation among them; and to organise training programmes in selected fields geared to the needs of the member countries as well as to the general objectives of the OIC.

WHEREAS, TCA, was set up by an imperial edict of on 29 May 1862 and took its place as a Supreme Audit Institution in the first Ottoman Constitution of 1876. TCA carries out regularity (financial and compliance) and performance audits. TCA is also a supreme audit institution, which performs audit on behalf of the Parliament with the aim of ensuring the power of the purse and has judicial authority. TCA delivers opinion on the financial regulations issued by the public entities within the scope of the general government as well as the regulatory processes in the nature of regulations. TCA implements a three-phase systematic method with the aim of creating a better public administration, facilitating the functioning of the public entities and strengthening their institutional structures.

**NOW, THEREFORE,** the Parties wish to express their intention to cooperate as follows:

### Article I Purpose and Scope

The purpose of this MOU is to provide a framework of cooperation, facilitate and strengthen collaboration between the Parties in technical areas of common interest related to various public audit subjects for the benefit of OIC Member Countries.

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### Article II Areas of Cooperation

The Parties wish to cooperate in the following types of activities:

- i) Enhance the capacities of the relevant national institutions of the OIC Member Countries regarding public audit;
- ii) Support policy design and implementation, addressing needs and challenges, and promoting partnership and cooperation among the relevant public audit institutions in OIC Member Countries;
- iii) Promote the use of south-south cooperation approaches and modalities in public audit policies and programmes with a view to enhancing cooperation among OIC Member Countries in both public, private and CSO domains;
- iv) Consult with each other on identifying best practices, and share knowledge and experience in the use of technical cooperation methodologies in the area of public audit in OIC Member Countries;
- Exchange documentation and information material on experiences in the promotion of technical cooperation in the respective fields to be jointly identified by the Parties;
- vi) Design and conduct joint training and capacity building activities for the institutions which particularly work in the areas of public audit in OIC Member Countries;
- vii) Allow the use of logos and brands of each other based on the methods and/or framework of the joint project document;
- viii) Additional areas of cooperation may be identified during the course of this MOU. These areas will be mutually agreed upon in writing.

# Article III Consultation and Exchange of Information

- 3.1 The Parties shall, on a regular basis, keep each other informed of and consult on matters of common interest, which in their opinion are likely to lead to mutual collaboration.
- 3.2 The Parties shall, at such intervals as deemed appropriate, convene meetings to monitor and review the progress of activities being carried out under the present MOU and to plan future activities.

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3.3 The Parties may invite each other to send representatives to meetings or conferences convened by them or under their auspices in which, in the opinion of either Party, the other may have an interest. Invitations shall be subject to the procedures applicable to such meetings or conferences.

### Article IV Implementation of the MOU

- 4.1 All of the activities envisaged hereunder are subject to the availability of funding. To this end in order to implement any specific activities envisioned hereunder, the Parties shall conclude project documents in accordance with their respective regulations, rules and procedures, which shall specify the costs or expenses relating to the activity or activities and how they are to be borne by the Parties.
- 4.2 It is understood that all activities under this MOU will be carried out on the basis of project documents agreed between the Parties, and in accordance with their applicable regulations, rules, policies and procedures.
- 4.3 Neither Party shall be an agent or representative of the other Party. Neither Party shall enter into any contract or commitment on behalf of the other Party and shall be solely responsible for making all payments to and on behalf of its own account, as provided under this MOU and under project documents concluded hereunder.
- 4.4 Each Party shall be responsible for its acts and omissions in connection with this MOU and its implementation.

### Article V Use of Name and Emblem

- Neither Party shall use the name, emblem or trademarks of the other Party, or any of its subsidiaries, and/or affiliates, or any abbreviation thereof, without the prior written approval of the other Party in each case. In no event will authorization to use the name or emblem, or any abbreviation thereof, be granted for commercial purposes, or for use in any manner that suggests an endorsement by the Parties.
- 5.2 Each Party acknowledges that it is familiar with the other's ideals and objectives and recognizes that their names and emblems may not be used in a manner inconsistent with the status, reputation and neutrality of the Parties.
- 5.3 The Parties agree to recognize and acknowledge this partnership, as appropriate. To this end, the Parties shall consult with each other concerning the manner and form of such recognition and acknowledgement.







## Article VI Term, Termination, Renewal, and Amendment

- 6.1 This MOU, which is concluded in the spirit of friendly cooperation and mutual respect and regard, shall remain in effect two years from the "Effective Date", as defined in Article XI, unless terminated earlier by either Party upon two months' notice in writing to the other Party. The Parties may agree to extend this MOU in writing for subsequent periods of two years.
- 6.2 In the event of termination of the MOU, any project documents concluded pursuant to this MOU, may either be continued until their successful completion, or also be terminated in accordance with the termination provision contained in such documents. In the latter case, the Parties shall take the necessary steps to ensure that the activities carried out under the MOU and project documents are brought to a prompt and orderly conclusion.
- 6.3 This MOU may be amended only by mutual written agreement of the Parties.

#### Article VII Notices and Addresses

Any notice or request required or permitted to be given or made under this MOU shall be in writing. Such notice or request shall be deemed to have been duly given or made when it shall have been delivered by hand, certified mail, overnight courier, telex, or cable to the Party to which it is required to be given or made at the address specified below or such other address as shall be hereafter notified.

#### For TCA:

Mr. Seyit Ahmet Baş President T.C. Sayıştay Başkanlığı İnönü Bulvarı (Eskişehir Yolu) No: 45 06520 Balgat, Çankaya, Ankara, Republic of Turkey

#### For SESRIC:

Mr. Nebil Dabur Director General Statistical, Economic and Social Research and Training Centre for Islamic Countries Kudüs Cad. No: 9, Diplomatik Site 06450 Oran, Çankaya, Ankara, Republic of Turkey







## Article VIII Settlement of Disputes

Any dispute between the Parties arising out of the interpretation and/or implementation of this MOU shall be settled amicably through mutual consultation and negotiation between the Parties.

#### Article IX Miscellaneous

- 9.1 This MOU and any related project document comprise the complete understanding of the Parties in respect of the subject matter in this MOU and supersede prior agreements, if any, relating to the same subject matter.
- 9.2 Failure by either Party to enforce a provision of this MOU shall not constitute a waiver of that or any other provision of this MOU.
- 9.3 The invalidity or unenforceability of any provision of this MOU shall not affect the validity or enforceability of any other provision of the MOU.
- 9.4 Nothing in this MOU shall be construed as creating a joint venture or any other form of legally binding commitment between the Parties.

# Article X Privileges and Immunities

Nothing in or relating to this MOU shall be deemed a waiver, express, or implied, of any of the privileges and immunities of the Parties, including their subsidiary bodies.

### Article XI Effectiveness

This MOU may be signed in counterparts, each of which shall be deemed an original and both of which duly executed shall constitute one entire document, and shall enter into effect on the date ("Effective Date") in which it is duly signed by both Parties.



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**IN WITNESS WHEREOF**, the duly authorized representatives of the Parties affix their signatures below.

Done in Ankara, Republic of Turkey on 30/05/2019

FOR
The Turkish Court of Accounts
(TCA)

FOR
The Statistical, Economic and Social Research
and Training Centre for Islamic Countries
(SESRIC)

Mr. Seyit Ahmet Baş President TCA Mr. Nebil Dabur Director General SESRIC

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