



***Memorandum of Understanding on
Cooperation in the Field of Audit***

Between

***OFFICE OF THE COMPTROLLER AND
AUDITOR GENERAL OF BANGLADESH
People's Republic of Bangladesh***

and

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

The Office of the Comptroller and Auditor General of Bangladesh and The Turkish Court of Accounts, Republic of Turkey and, 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:

- a. Exchange of experience in the area of public external audit methodology and procedures.*
- b. Professional training as well as attachment for practical knowledge and improvement of professional standards of personnel.*
- c. Exchange of Skills in Performance Audit (IT and Environmental Issues).*
- d. Exchange of information and documentation on the professional activities of the Parties.*
- e. Holding of consultations, joint researches and parallel audits, seminars, conferences and technical meetings.*
- f. Any other areas, within their competences, to be agreed upon in the future.*

Article 2

- a. 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.*
- b. When performing joint researches and parallel audits, each party will be guided by its national legislation.*
- c. 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 not 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.

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 form an integral part thereof. Amendments made shall enter into force in accordance with the same procedures laid down in the Article 9 of this MoU.

Article 9

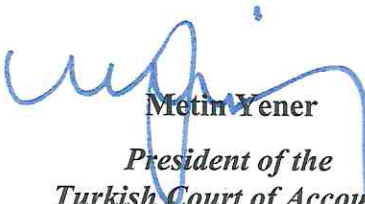
This MoU shall enter into force on the date of completing the legal procedures supporting its entry into force under the law of both countries. This MoU shall remain in force for a period of three (3) years that may be extended for a similar period unless either Party notifies the other party its intention in writing to terminate this Memorandum three (3) months prior to the date of its expiry.


Article 10

The parties shall form a joint committee to implement and follow up as necessary the articles of this MoU and it shall work within the tasks of Bangladeshi – Turkish Joint Committee.

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

Signed in the city of Ankara on this day 24, December of 2021 in two original copies for each of the English language, all texts being equally authentic.


Metin Yener
*President of the
Turkish Court of Accounts*


Mohammad Muslim Chowdhury
*Comptroller and Auditor General of
Bangladesh*