



## ***MEMORANDUM OF UNDERSTANDING***

### ***Cooperation in the Field of Audit***

*Between*

**THE TURKISH COURT OF ACCOUNTS OF THE REPUBLIC OF TÜRKİYE**

*and*

**THE OFFICE OF THE AUDITOR GENERAL OF THE FEDERAL REPUBLIC  
OF SOMALIA**

The Turkish Court of Accounts of the Republic of Türkiye and the Office of the Auditor General of the Federal Republic of Somalia, hereinafter referred to as the Parties,

- attaching importance to international cooperation in the professional field,
- based on the intention of the Parties involved to develop interaction over issues of mutual interest,
- based on the principles of mutual respect, trust, equality, and mutually beneficial cooperation, have agreed upon the following.

### **Article 1**

The Parties involved, within their authority, shall cooperate in the following areas:

- Exchange of experience over methodology and procedures of implementation of an independent external audit and state financial control;
- Exchange of experience in performance, compliance and IT audits, as well as data analytics;
- Interaction in the field of vocational training and upgrading of human resources;
- Conducting joint research projects on topics of mutual interest, and arranging conferences, seminars and working meetings; and
- Exchange of information and national legislation acts (except for those restricted for office use only) on the activities of the Parties.

### **Article 2**

As the Parties exchange information and documents under the present Memorandum, each Party shall be obliged to comply with the current legislation of its state with regard to international exchange of information and protection of public secrets protected by law.

### **Article 3**

Each of the Parties shall ensure the confidentiality of the received information in case the other Party bringing in this information considers its dissemination undesirable.

#### **Article 4**

The Parties may hold consultations, seminars, and conferences concerning key issues of independent external audit and state financial control.

#### **Article 5**

The Parties may exchange delegations in order to learn each other's experience in the field of independent external audit and state financial control.

#### **Article 6**

As the Parties arrange activities under the present Memorandum, each shall bear the costs related to business trips of delegations or individual employees, unless otherwise provided by the preliminary agreements of the Parties.

#### **Article 7**

The exchange of information, documents and interaction under the present Memorandum does not imply any remuneration or the transfer of rights of any nature that fall within the competence of the Parties involved.

The results of joint work shall be the common property of the Parties. Restrictions on the publication of certain materials may be established by agreement of the Parties.

#### **Article 8**

The Parties shall demonstrate the willingness to develop both bilateral cooperation and cooperation within international organizations of supreme audit institutions.

#### **Article 9**

The provisions of this Memorandum may be amended and supplemented by mutual agreement of the Parties. All changes and additions must be drawn up as additional protocols and shall enter into force from the date of their signature by both Parties.

## **Article 10**

All disputes and disagreements over the application and interpretation of the provisions of this Memorandum shall be resolved by means of negotiations and consultations between the Parties involved.

## **Article 11**

This Memorandum is not an international agreement and does not create rights and obligations specified by international law.

This Memorandum comes into force from the date of its signing and is valid until one of the Parties notifies the other Party, only by written agreement, of the intention to terminate it.

After one month from the date of receipt by the other Party of such a notification, this Memorandum shall be considered terminated.

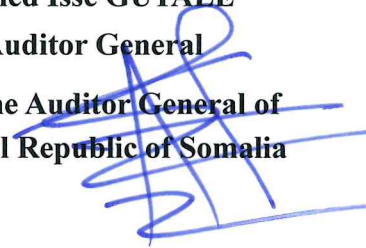
This agreement is drafted in English language.

*Signed, Ankara*

**Date:** 09/07/2025



**Metin YENER**  
**President**  
**Turkish Court of Accounts**  
**of the Republic of Türkiye**



**Ahmed Isse GUTALE**  
**Auditor General**  
**Office of the Auditor General of**  
**the Federal Republic of Somalia**