



PRIME MINISTER'S DEPARTMENT
NATIONAL AUDIT DEPARTMENT OF MALAYSIA

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TURKISH COURT OF ACCOUNTS
AND
THE GOVERNMENT OF MALAYSIA
ON
CO-OPERATION IN THE FIELD OF PUBLIC SECTOR AUDITING

THE TURKISH COURT OF ACCOUNTS and **THE GOVERNMENT OF MALAYSIA**
as represented by the National Audit Department (hereinafter referred to singularly
as "the Participant" and collectively as "the Participants"),

RECOGNISING the existing friendly relations between the two countries;

DESIRING to strengthen and further develop co-operation between the Participants
in the field of public sector auditing;

ACKNOWLEDGING the Participants share common challenges in good
governance in public sector auditing;

CONVINCED of the necessity of a lasting and effective co-operation in the interest
of both countries; and

BELIEVING that such co-operation would serve their common interests and
contribute to the enhancement of the economic and social development of the
people of both countries,

HAVE REACHED THE FOLLOWING UNDERSTANDING

PARAGRAPH 1

OBJECTIVE

The Participants, subject to the provisions of this Memorandum of Understanding and the laws, rules, regulations and national policies in force in their respective countries, will endeavour to strengthen, promote and develop co-operation in the field of public sector auditing between the two countries on the basis of reciprocity and mutual benefit.

PARAGRAPH 2

AREAS OF CO-OPERATION

Each Participant will, subject to the laws, rules and regulations and national policies from time to time in force, governing the subject matter in their respective countries, endeavour to take necessary steps to encourage and promote technical co-operation in the field of public sector auditing.

PARAGRAPH 3

FORMS OF CO-OPERATION

The Participants mutually decide that the forms of co-operation under this Memorandum of Understanding will be carried out through the following forms:

- (a) exchange of information and best practices on public sector auditing procedures and methodologies including audit realisation issues through trainings, parallel audits, and study visits;
- (b) professional trainings especially on information technology auditing as well as other types of auditing in line with the international standards in public sector auditing for the improvement of professional standards of public sector auditors in both countries; and

- (c) any other forms of co-operation in the field of public sector auditing specifically in climate change audit and other environmental audit which will be jointly decided upon by the Participants, and with the intention to produce an International Standard or Guideline for such environmental audit; in accordance with the objective of this Memorandum of Understanding.

PARAGRAPH 4
FINANCIAL ARRANGEMENTS

The financial arrangements to cover expenses for the co-operation activities undertaken within the framework of this Memorandum of Understanding will be mutually decided upon by the respective Participants on a case-by-case basis subject to the availability of funds.

PARAGRAPH 5
USE OF NAME, LOGO AND EMBLEMS

The use of the name, logo and/or official emblem of any of the Participants on any publication, document and/or paper is prohibited without the prior written approval of either Participant.

PARAGRAPH 6
OTHER RIGHTS AND INTERESTS

Notwithstanding anything contained in this Memorandum of Understanding, where the implementation of co-operation under this Memorandum of Understanding affects any Participant's rights and interests with respect to its national security, national and public interest or public order, and confidentiality and secrecy of documents, information and data, that Participant may take appropriate steps or consult with the other Participant to ensure that its rights and interests are protected and safeguarded.

PARAGRAPH 7

EFFECT OF MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding serves only as a record of the Participants' intentions and does not constitute or create obligations under international or domestic law and will not give rise to any legal process and will not be deemed to constitute or create any legally binding or enforceable obligations, express or implied.

PARAGRAPH 8

CONSULTATION

The Participants will consult, at times mutually decided upon by the Participants, through their representatives, concerning the interpretation or application of this Memorandum of Understanding either generally or in relation to a particular matter.

PARAGRAPH 9

REVISION, MODIFICATION AND AMENDMENT

1. Either Participant may request in writing a revision, modification or amendment of all or any part of this Memorandum of Understanding.
2. Any revision, modification or amendment agreed by the Participants will be done in writing and will be an integral part of this Memorandum of Understanding.
3. Such revision, modification or amendment will enter into effect on such date as may be determined by the Participants.
4. Any revision, modification, or amendment will not prejudice the benefits and commitments arising from or based on this Memorandum of Understanding prior or up to the date of such revision, modification or amendment.

PARAGRAPH 10

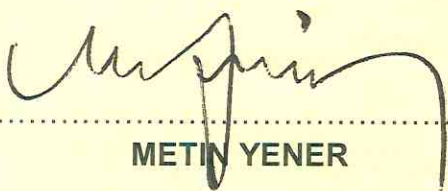
ENTRY INTO EFFECT, DURATION AND TERMINATION

1. This Memorandum of Understanding will enter into effect on the date of signing and will remain in effect for a period of three (3) years.
2. Thereafter, this Memorandum of Understanding will be automatically extended for a further period of two (2) years unless otherwise decided by the Participants.
3. Notwithstanding anything in this Memorandum of Understanding, either Participant may terminate this Memorandum of Understanding by notifying the other Participant of its intention to terminate this Memorandum of Understanding through diplomatic channels, at least six (6) months prior to the date of the intended termination.
4. The termination of this Memorandum of Understanding will not prevent the completion of the co-operation activities that might have been formalised prior to the date of termination of this Memorandum of Understanding, unless otherwise decided.

The foregoing represents the understanding reached between the Turkish Court of Accounts and the Government of Malaysia upon the matters referred to therein.

Signed in duplicate on 15 December in the year 2025 in two (2) original copies, in the English language.

**FOR THE TURKISH COURT OF
ACCOUNTS**



.....
METIN YENER

President of
Turkish Court of Accounts

**FOR THE GOVERNMENT OF
MALAYSIA**



.....
**DATO' SERLWAN SURAYA
WAN MOHD RADZI**

Auditor General of
Malaysia