STATUTE OF THE ORGANIZATION OF SUPREME AUDIT INSTITUTIONS OF THE MEMBER STATES OF THE ORGANIZATION OF TURKIC STATES

PREAMBLE

Inspired by the deep-rooted historical and cultural ties between the Member States of the Organization of Turkic States (OTS), the Heads of the Supreme Audit Institutions (SAIs) of the OTS Member States gathered in İstanbul on 22 November 2025 and decided to establish the "Organization of Supreme Audit Institutions of the Member States of the Organization of Turkic States" (TURKSAI) by signing the declaration on the establishment of the organization, with a view to:

ensuring that the comprehensive cooperation and solidarity among these countries are also established among their SAIs;

contributing to the efficiency, accountability, effectiveness, and transparency of public administration in their respective countries through mutual cooperation and joint activities;

supporting the strengthening of their institutional capacities by enhancing the exchange of knowledge and experience;

enhancing the potential of the SAIs of the OTS Member States by implementing innovative audit approaches and improving audit practices;

increasing the strength and visibility of the SAIs of the OTS Member States in the international arena, and improving their communication and cooperation with other professional organizations and international institutions.

Article 1

GENERAL PROVISIONS

The name of the organization is "ORGANIZATION OF SUPREME AUDIT INSTITUTIONS OF THE MEMBER STATES OF THE ORGANIZATION OF TURKIC STATES" and will hereinafter be referred to as "TURKSAI".

TURKSAI is a professional organization established to promote cooperation among the Supreme Audit Institutions of the Member States of the Organization of Turkic States.

TURKSAI shall operate as a professionally independent, non-political and non-profit organization in accordance with this Statute.

Article 2

OBJECTIVES

Objectives of TURKSAI are as follows:

a) To promote cooperation and solidarity among its members,
b) To organize training and seminars for its members, conduct research, ensure the sharing of knowledge and experience, and encourage the dissemination of good practices in order to develop the institutional and professional capacities of its members,
c) To contribute to the development of audit methodologies and standards,
d) To cooperate with INTOSAI and its regional organizations.
e) To cooperate with international organizations and regional organizations to achieve its objectives.
f) To strengthen the influence of the SAIs of the OTS Member States in the global auditing community.

Article 3

ORGANS OF THE ORGANIZATION

The Organs of the TURKSAI are the General Assembly and the Secretariat.

Article 4

GENERAL ASSEMBLY

General Assembly is the principle decision-making body of the Organization and consists of member SAIs. Member SAIs are represented at the General Assembly by the Heads of SAIs or representatives duly authorised by them.

The Head of the member SAI hosting the General Assembly chairs the General Assembly meetings.

The ordinary General Assembly meets once every three years. However, if deemed necessary, an extraordinary General Assembly meeting may be called upon the request of the members.

The call for the General Assembly meeting is made by the Secretariat through written notification to the members, which shall include the agenda of the meeting, at least 60 days prior to the meeting.

The meeting can be held in person, virtually, or in a hybrid mode.

All decisions of the General Assembly shall be adopted by consensus.

General Assembly has the following duties and authorities:

a) Defining the principles necessary for the Organization to achieve its objectives.
b) Approving membership applications to the Organization.
c) Deliberating on common professional and technical matters and establishing the necessary technical committees and working groups.
d) Reviewing and deciding on proposals submitted by the members.
e) Approving the Strategic Plan for period between meetings of the General Assembly.

Article 5

SECRETARIAT

Secretariat works shall be carried out by the Turkish Court of Accounts.

The duties of the Secretariat are as follows:

a) Strengthening communication among Members and ensuring the exchange of all relevant information and documents regarding ongoing TURKSAIs activities.
b) Organizing or coordinating meetings of the General Assembly, conferences, and other events.
c) Preparing minutes of meetings of the General Assembly and ensuring the dissemination and follow-up of the decisions taken.
d) Preparing the activity report of the TURKSAI.
e) Preparing the Strategic Plan for period between meetings of the General Assembly.
f) Preserving the documents of the TURKSAI.

Article 6

MEMBERSHIP

The members of TURKSAI are the SAIs of the OTS Member States.

The General Assembly may grant observer status to the international organizations including intergovernmental organizations. Notwithstanding the foregoing, the SAIs of the OTS observer states shall hold, ipso facto, observer status in TURKSAI.

Members of the TURKSAI act on principles of equality and mutual benefit.

Each Member reserves the right to withdraw from TURKSAI. Such withdrawal shall take effect upon written notification to the Head of the Secretariat of TURKSAI who will notify the other Members regarding this withdrawal.

Article 7

FINANCIAL REGULATIONS

Expenditure resulting from organizing meetings of the General Assembly shall be borne by the host SAI, while sending Members will bear the cost of their representatives' participation.

Article 8

LANGUAGE

The working languages of TURKSAI are the state languages of the OTS Member States and English.

Article 9

DISPUTE RESOLUTION

Any dispute that may arise between members regarding the interpretation and/or implementation of this Statute shall be resolved through consultation and negotiation.

Article 10

AMENDMENTS

This Statute may be revised or amended at any time. Revised or amended Statute shall come into effect after its adoption by the General Assembly.

Article 11

ADOPTION AND ENTRY INTO FORCE

This Statute shall be adopted by the Supreme Audit Institutions of the Member States of the Organization of Turkic States and shall enter into force on the date of its signature by all Members of TURKSAI.

Antalya on 24 October 2026, in the English language.