

**MEMORANDUM OF UNDERSTANDING BETWEEN THE
TURKISH COURT OF ACCOUNTS (TCA) AND THE NATIONAL
AUDIT OFFICE OF THE PEOPLE'S REPUBLIC OF CHINA (CNAO)**

1. The Supreme Audit Institutions (SAIs) of Turkey and China have a keen desire to cooperate with each other within the framework of INTOSAI and ASOSAI objectives and in the areas of mutual interest.

2. The presidents of two SAIs have expressed the desire during their meeting in Beijing, China on 9 April 2001, while the president of Turkish Court of Accounts visited the National Audit Office of China, and agreed on cooperating and sharing knowledge and experience on a reciprocal basis in the following areas:
 - a) Training
 - The auditors of the two SAIs may participate in the training programs of each other.
 - Co-training courses can be arranged by two SAIs based on demands.
 - The training organizations of the two SAIs may exchange the training materials like training packages, videos, books etc. developed by them as well as trainers.

 - b) Research
 - The two SAIs may agree to undertake joint research on the subjects in the mutually interested areas.
 - They may share the results of research carried out independently on an agreement.
 - The two SAIs may exchange the experts of each other in the

management of research.

- The two SAIs may share the experiences on the management research.

c) Seminars

- Auditors from one SAI may be invited to attend the seminars organized by the other.
- The two SAIs may jointly organize seminars on the themes selected by mutual consent and may share the results of the same.

d) Exchange of Experience and Information

- The two SAIs may exchange experience and information pertaining to:
 - Their respective experiences on the practices of auditing and trial;
 - Subjects as new audit methodologies & techniques and accounting systems; and
 - Other audit related issues found appropriate by the parties.

The exchange of professional experience may be realized by ways of exchanging books, magazine, documentary material on audit methodologies and techniques and / or officials of the parties or through electronic medium.

e) Study Tours

- Senior executives of the two SAIs may visit each other to reinforce the ties of cooperation and exchange ideas on their respective audit experience.

3. If not agreed otherwise, the visiting SAI shall bear all costs associated with international travel while hosting SAI shall bear all those incurred

within its own country, including accommodation and local transport costs of the representatives of the visiting SAI.

4. This agreement shall take effect on the first day of the second month following the date of signing of the Agreement by the Heads of the SAIs of Turkey and China. It shall remain in effect for two year and shall be automatically renewed for equal periods, unless either party informs the other, at least three months before the expiration of the Agreement, of their intention to terminate it

- Amendments to this Agreement shall only be made with the written consent of both SAIs.
- This Agreement shall not constitute a legally binding accord, but shall be merely an expression and statement of the aim and intention of the two SAIs to pursue mutually beneficial cooperation.

Done on April 13, 2001, in duplicate in the Chinese, Turkish and English languages, each version being equally authentic. In case of divergence in interpretation, the English text shall prevail.

President of the TCA

Kamil Mutluer



Auditor General of the CNAO

Li Jinhua



土耳其审计法院和中华人民共和国审计署

合作谅解备忘录

1. 土耳其审计法院和中华人民共和国审计署愿意在最高审计机关国际组织（INTOSAI）和最高审计机关亚洲组织（ASOSAI）目标框架和互惠互利的原则下，开展双边合作。

2. 土耳其审计法院院长访华期间，两国最高审计机关领导人2001年4月9日于中国北京进行的会谈中表达了上述意愿，并同意按对等原则在以下领域进行合作和分享经验：

（1） 培训：

- 两国最高审计机关可以互派审计人员参加对方组织的培训项目；
- 两国最高审计机关根据需要，经协商一致后可以联合组织培训活动；
- 两国最高审计机关的培训机构可以相互交流培训资料，如培训方案、录像带、书籍等和教员。

（2） 科研：

- 两国最高审计机关同意就共同感兴趣的课题进行合作研究；
- 双方可以分享任何一方同意的独立研究的成果；
- 双方可以在协商一致后互派科研项目专家；

- 两国审计机关可以互相获取对方的科研管理经验。

(3) 研讨会：

- 一方的审计人员可以应邀参加对方举行的研讨会；
- 两国最高审计机关可以就双方共同认可的题目举行双边研讨会并共享成果；

(4) 经验及信息交流

- 两国最高审计机关就以下方面进行信息和经验交流：
 - 双方在审计实务以及实验性审计工作领域的经验；
 - 有关新的审计方法、审计技术以及财务体系的课题；
 - 双方认为与审计有关的其他事项

以上内容的交流可以通过交换有关审计技术与方法的书籍、刊物和文件资料，人员互访或电子媒介等方式进行。

(5) 考察访问

- 两国最高审计机关可以通过高层互访加强双边联系与合作，并交流审计工作经验。

3、除非另有协议，出访一方应自理国际旅费，接待一方负担包括食宿、交通在内的访问期间于接待国发生的费用。

4、本协议自中国和土耳其两国最高审计机关首长签定之日起，第二个月的第一天开始生效。协议有效期两年，除非一方提前三个月通知另一方终止协议，该协议可自动延期两年。

-- 对协议的任何修改需经两国最高审计机关书面同意方可进行；

-- 此协议无法律约束效力，只作为双方最高审计机关为实现互利合作，所表达并陈述的目标和共识。

本协议于二〇〇一年四月十三日用中文、土耳其文和英文签署，三种文本具有同样效力。如因翻译而产生歧意，以英文文本优先。

土耳其审计法院院长

卡米尔·穆特勒



中华人民共和国审计署审计长

李金华

