



**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TURKISH COURT OF ACCOUNTS
AND
THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA
ON
COOPERATION ON AUDITING IN PUBLIC SECTOR**

The Turkish Court of Accounts and The Audit Board of the Republic of Indonesia (individually referred to as "the Party" and collectively referred to as the "Parties"),

DESIRING to strengthen the existing friendly relations by promoting cooperation between the Parties on auditing in the public sector;

TAKING INTO CONSIDERATION the core values as stipulated in the Strategic Plan of the International Organization of Supreme Audit Institutions (INTOSAI) and the Asian Organization of the Supreme Audit Institution (ASOSAI); and

PURSUANT to the prevailing laws, implementing regulations, other regulations, and national policies in their respective countries;

HAVE REACHED the following understandings:

PARAGRAPH 1

OBJECTIVE

The objective of the cooperation under this Memorandum of Understanding is to provide, strengthen, promote, and develop a framework for cooperation and efficient interaction between the Parties in the area of public sector auditing, on the basis of equality and mutual benefit and in accordance with their respective national laws, implementing regulations, other regulations, rules and policies.

PARAGRAPH 2

AREAS AND FORMS OF COOPERATION

1. The Parties will cooperate in the following areas:
 - (a) financial audits;
 - (b) performance audits;
 - (c) specific purpose audits; and
 - (d) any other areas within the scope of this Memorandum of Understanding that may be jointly decided upon by the Parties.
2. The forms of cooperation under this Memorandum of Understanding may include:
 - (a) sharing of methodology in public sector audits;
 - (b) dissemination and sharing of information through consultations, seminars and conferences on key issues pertaining to public sector audits;
 - (c) professional training for the improvement of professional standards of the personnel of the Parties, including training and staff secondment;
 - (d) sharing of information and expertise on audit policies, technology and good practices through training and the mutual exchange of visits;
 - (e) organization of joint research projects on audits in areas of common interest, with details to be jointly decided by the Parties;

- (f) parallel audits; and
- (g) any other forms of cooperation within the areas of cooperation under this Memorandum of Understanding that may be jointly decided by the Parties.

PARAGRAPH 3

IMPLEMENTATION

1. The Parties may develop cooperation on a reciprocal basis as well as within the framework of the INTOSAI and ASOSAI.
2. The Parties will jointly decide the manner in which the cooperative activities as set out in Paragraph 2 will be implemented.
3. This Memorandum of Understanding may be supplemented by separate arrangements with implementation details, which will enter into force by mutual consent of the Parties. Such arrangements will form an integral part of this Memorandum of Understanding.
4. The implementation of such cooperative activities may take place in the country of either Party, as may be decided by the Parties.
5. The communication between the Parties in the implementation of this Memorandum of Understanding will be in English.

PARAGRAPH 4

FINANCIAL RESOURCES ARRANGEMENTS

1. All cooperative activities under this Memorandum of Understanding will be carried out subject to the availability of funds and resources of the Parties.
2. The financial arrangement made under this Memorandum of Understanding will be mutually decided upon by the Parties on a case basis subject to the availability of funds and resources.

PARAGRAPH 5
LIMITATION OF PERSONNEL ACTIVITIES

Any nationals of a Party engaged in activities under this Memorandum of Understanding in the territory of the other Party will respect and not interfere with the political independence, sovereignty, and territorial integrity of the latter, and avoid any activities including commercial ventures that are inconsistent with the purpose and objectives of this Memorandum of Understanding.

PARAGRAPH 6
PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

1. The protection of intellectual property rights will be enforced in conformity with the respective national laws, rules and regulations of the Parties and with other international arrangements to which they are Parties too.
2. The use of the name, logo, and/or official emblem of any of the Party on any publication, document and/or paper will be subject to the prior written approval of either Party.
3. Further arrangement on intellectual property rights may be made in written by the Parties.

PARAGRAPH 7
CONFIDENTIALITY

1. Each Party will undertake to observe the confidentiality and secrecy of documents, information and other data received by or supplied to the other Party, or generated under this Memorandum of Understanding or any other arrangements made pursuant to this Memorandum of Understanding.
2. The provision of this Paragraph will continue to apply notwithstanding the termination of this Memorandum of Understanding.
3. The provisions of this Paragraph will be without prejudice to the prevailing laws and regulations of the Parties.

PARAGRAPH 8

SUSPENSION

Each Party reserves the right to suspend temporarily, either in whole or in part the implementation of this Memorandum of Understanding for reasons of national security, national interest, public order, or public health. The notification to suspend this Memorandum of Understanding will be in writing and delivered to the other Party.

PARAGRAPH 9

SETTLEMENT OF DISPUTES

Any differences or disputes arising from the interpretation and/or implementation of any of the provisions of this Memorandum of Understanding will be settled amicably through direct consultation and/or negotiation between the Parties.

PARAGRAPH 10

AMENDMENT

1. Either Party may request, in writing, an amendment of all or any part of this Memorandum of Understanding.
2. Such amendment will be jointly decided in writing by the Parties and will form an integral part of this Memorandum of Understanding and will enter into effect on such date as may be jointly determined by the Parties.
3. Unless jointly decided otherwise, any amendment will be without prejudice of the rights and obligation arising from or based on this Memorandum of Understanding prior or up to the date of such amendment.

PARAGRAPH 11

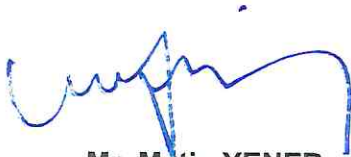
ENTRY INTO EFFECT, DURATION, AND TERMINATION

1. This Memorandum of Understanding will enter into force on the date of signature and will remain in effect for a period of five (5) years.
2. Thereafter, this Memorandum of Understanding will be automatically extended in a successive period of two (2) years term.
3. Either Party may terminate this Memorandum of Understanding by notifying the other Party 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. Unless otherwise jointly decided, the termination of this Memorandum of Understanding will not affect the implementation of ongoing programs and/or activities and/or projects, which have been jointly decided upon by the Parties prior to the date of such termination.

IN WITNESS WHEREOF, the undersigned, have signed this Memorandum of Understanding.

SIGNED in duplicate in Jakarta on 27th July 2023, in the Indonesian, Turkish and English languages. All texts being equally valid. In case of any divergence in interpretation, the English text shall prevail.

**For the Turkish Court
of Accounts**



Mr. Metin YENER
President

**For the Audit Board
of the Republic of Indonesia**



Dr. Isma Yatun, CSFA, CFA.
Chair