



***Memorandum of Understanding on  
Cooperation in the Field of Audit***

***Between***

***THE TURKISH COURT OF ACCOUNTS***

***and***

***THE COURT OF ACCOUNTS OF NIGER***

*The Court of Accounts of Niger and The Turkish Court of Accounts and, hereinafter referred to as "the Parties",*

*Guided by the goals and principles of the International Organization of Supreme Audit Institutions (INTOSAI),*

*Showing mutual aspiration to increase the effectiveness of public external audit of the states of both Parties,*

*Based on the principles of mutual respect, confidence, equality and mutual benefit of cooperation, Have agreed as follows:*

#### **Article 1**

*The Parties to this Memorandum of Understanding proclaim the improvement of efficiency of interaction between the two Supreme Audit Institutions as the main objective of this memorandum with the following main directions of interaction:*

- exchange of experience in order to improve methodologies of state audit;*
- cooperation in the sphere of professional training and improvement of professional standards of personnel;*
- exchange of information and documentation on the professional activities of the two Supreme Audit Institutions, in particular regarding the jurisdictional capacities;*
- organisation of joint research projects and audits.*

#### **Article 2**

*The Parties may interact in the field of consultations, seminars and conferences on the key issues concerning state audit.*

#### **Article 3**

*The Parties may engage in mutual exchange of delegations for the purpose of studying experience in the field of state audit, following the procedures established by each institution concerning the planning of visits and training sessions opened to foreign participants.*

#### **Article 4**

*Any cooperation in accordance with this MoU and in particular cooperation in possible joint audits will be conducted subject to the legislation of Niger and Turkey.*

#### **Article 5**

*In order to sustain the enforceability of the MoU, share feedbacks with regard to the activities carried out within the framework of cooperation and discuss possible areas of cooperation, the Heads or High Representatives of two institutions shall consult when necessary.*

*An evaluation of the actions carried out within this framework can be done every two (2) years according to a timetable and procedures jointly decided by the representatives of the Parties. The persons in charge of these structures can organize, if necessary, meetings in one or the other of the two countries.*

### **Article 6**

*Unless otherwise agreed upon in writing, each side will cover expenses connected with trips of its delegations and specialists.*

### **Article 7**

*While cooperating within the framework of this MoU, the language for written and oral communications will be French, Turkish and English.*

### **Article 8**

*The Parties proclaim their intention to develop cooperation on both a bilateral basis as well as within the framework of the International Organization of Supreme Audit Institutions (INTOSAI).*

### **Article 9**

*The results of the joint work represent common property of the two sides. Publication of specific materials pertaining to joint intellectual property is subject to the explicit agreement of both parties.*

### **Article 10**

*The Parties may agree on amendments and supplements to this MoU.*

### **Article 11**


*No article of the present MoU may be interpreted as being part of an international treaty. The present agreement will not be executory as far as the law of obligations or the law of contract are concerned.*

### **Article 12**

*This MoU shall come into effect upon its signing and will be valid until one of the Parties indicates in written form at least one month in advance its intention to terminate it. The MoU shall no longer remain in force upon expiration of the above-mentioned period.*

*Signed in the city of ..... on ..... April 2022, in two original copies each in the French, Turkish and English languages, all texts being equally authentic. In case of divergence of the interpretation, the English text shall prevail.*

  
**Metin YENER**  
*President*  
**Turkish Court of Accounts**

  
**Pr Oumarou NAREY**  
*First President*  
**The Court of Accounts of Niger**