

**ISTANBUL MEMORANDUM OF UNDERSTANDING (MOU)
FOR INTER-REGIONAL COOPERATION
BETWEEN
THE EUROPEAN ORGANISATION OF SUPREME AUDIT
INSTITUTIONS (EUROSAI)
AND
THE ASIAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS
(ASOSAI)**

*Istanbul, Republic of Turkey
22 September 2011*

Preamble

Acknowledging the foundational contribution of Supreme Audit Institutions (SAIs) in promoting **good governance** through the strengthening of accountability, transparency and integrity, by safeguarding and supporting the efficient control functions developed by parliaments, issuing recommendations aimed at reinforcing public management, and providing public bodies and society with information on these matters;

Highlighting that the importance of SAIs entails the **independent and highest-quality performance of public audit functions**, based on the most up-to-date scientific and technical knowledge of professionally qualified staff, thereby strengthening SAIs' public recognition leading to greater public trust in governmental operations;

Recognizing that EUROSAI and ASOSAI acknowledge that mutual experience benefits all and highlight the **relevance of promoting and reinforcing cooperation** in order to share knowledge and experiences, to find joint solutions to common challenges and concerns, to develop cooperative initiatives and to keep abreast of the latest developments in auditing and professional standards and good practices;

Framework for the Agreement

Considering that EUROSAI and ASOSAI need to profit from the **institutionalised context that INTOSAI offers** in the global audit world for the Regional Working Groups which were set up in accordance with article 7 of its Statutes, thus EUROSAI and ASOSAI facilitate the enhancement of professional capacities for the improvement of auditing, both within and across regions, by promoting the development and transfer of knowledge; and

Welcoming the decision of the INTOSAI Regional Working Groups **EUROSAI and ASOSAI to launch a regular, wide-ranging cooperation** between them for the mutual benefit of their respective member SAIs in Europe and in Asia and, more broadly, for the benefit of the INTOSAI community,

Agreement

The Governing Boards of EUROSAI and ASOSAI, gathered at the “First Joint EUROSAI - ASOSAI Conference”, held in Istanbul, Republic of Turkey, on 22 and 23 September 2011, decide to:

- a) **Manifest their full commitment** to support and strengthen this regular cooperation between both Organisations, particularly by maintaining open lines of communication in order to efficiently take active steps for optimising it in the benefit of SAIs and their staff;
- b) **Express** their willingness to develop this cooperation through a wide range of actions, **covering** strategic and technical issues **and complementing** the strategic initiatives launched by the SAIs with activities at technical level in the areas of: training, exchanges of information and experiences, capacity building, networks of experts, databases, cooperative audit initiatives, communication tools, information technology, and other cooperative audit issues and initiatives;
- c) **Agree this MOU as a framework** for launching, developing, and following up the regular cooperation between EUROSAI and ASOSAI, under the global umbrella of INTOSAI;
- d) **Entrust the respective Secretariats of EUROSAI and ASOSAI:**
 1. To give impetus and maintain open lines of communication between both Organisations;
 2. To draft proposals on initiatives, areas and ways to perform this cooperation;
 3. To collect information, monitor and evaluate the implementation of this cooperation and timely and regularly report on it to the respective Governing Board;
 4. To support the decisions and recommendations of the Governing Boards regarding the overall management of this cooperation.

Purpose of the Agreement

This inter-regional cooperation Agreement is aimed at reaching the following purposes:

- a) To **promote communication** for the sharing of knowledge, skills, and experiences in order to mutually enhance performance by keeping abreast of the most up-to-date developments in auditing, particularly regarding professional standards and good practices;
- b) To **promote cooperation** for finding solutions to common challenges and concerns, especially through designing and promoting cooperative initiatives;

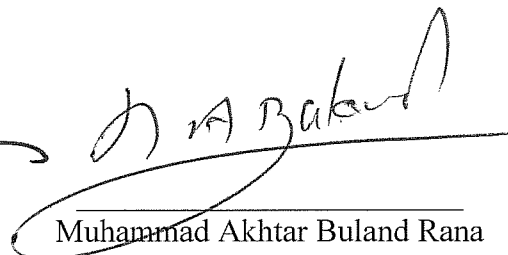
- c) To offer a framework for SAIs to cooperate, through keeping inter-regional contacts, consultations on common concerns and holding conferences and technical events.

Adoption of the Agreement

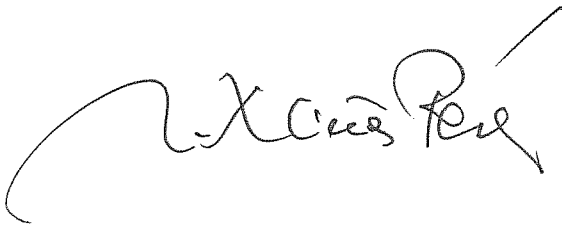
EUROSAI and ASOSAI formally adopt this MOU as the framework for launching, developing, and following up their regular cooperation.



Guilherme D'Oliveira Martins
President of the SAI of Portugal
President of EUROSAI



Muhammad Akhtar Buland Rana
Auditor General of the SAI of Pakistan
Chairman of ASOSAI



Manuel Nunez Perez
President of the SAI of Spain
Secretary General of EUROSAI



Kun Yang
Chairman of the SAI of Korea
Secretary General of ASOSAI