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Memorandum of Understanding (MoU) between the
EUROSAI Task Force on Audit & Ethics (TFA&E) and
INTOSAI Development Initiative (IDI)

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In line with the goals and principles of the International Organisation of Supreme Audit Institutions (INTOSAI), the principles of mutual respect, trust and equality, the benefits of cooperation for capacity development of Supreme Audit Institutions (SAIs) and the IDI's Outcome as per its Strategic Plan of 'Stronger regional bodies, networks and communities';

The IDI and TFA&E (represented by the Chair, Tribunal de Contas, Portugal-SAI, Portugal) hereinafter referred to as 'the Parties';

Have agreed on the following:

Article 1

Whereas the IDI has subscribed to *softwares* for Web Conferencing, Project Management and related functionalities to facilitate sharing of information and knowledge as part of its capacity development efforts for SAIs. The IDI is in a position to offer its e-learning platform and virtual classroom for the benefit of TFA&E to utilize these functionalities for facilitating remote meetings, presentations and knowledge sharing sessions for its activities. The TFA&E has expressed a need to utilize these functionalities and accordingly it will utilize the e-learning platform and virtual classroom provided by the IDI.

Article 2

The IDI will be responsible for making the platform available to the TFA&E for having their meetings etc. The IDI will also facilitate all access and system related technical issues. The IDI will train one or two IT personnel associated with the TFA&E who will take over the regular handling and technical trouble shooting during the sessions. The TFA&E will provide sufficient notice to the IDI before the sessions/meetings are planned for IDI to ensure system availability. The TFA&E would be responsible for conducting all sessions/meetings, all technical resources, discussions on the forum, preparation of minutes and all other related issues regarding the sessions/meetings. The IDI will however provide the session/meeting recordings as made available to it from the e-learning portal and virtual classroom.

Article 3

The IDI will inform the TFA&E about the system and hardware requirements for the users of portal and the TFA&E will make suitable arrangements to ensure that the users have the same in place prior to the sessions.

Article 4

All discussions/presentations on the platform conducted by the TFA&E will be the sole property and responsibility of TFA&E. The IDI will not use or share such material/content in any form without the express consent of the TFA&E. The IDI will also not be responsible for such material/content in any manner.

Article 5

The requirements indicated by the TFA&E in terms of hosting and conducting web conferences, meetings, presentations and discussions currently do not have any variable/incremental cost implications for the IDI. However, the TFA&E will bear any variable/incremental cost that may arise in future with respect to their use of the portal.

Article 6

The Parties may introduce amendments and revisions to this MoU, following mutual discussion and agreements. Such amendments may be in the form of separate Protocols that shall be enclosed to this MoU and shall enter into force upon signature by both Parties.

Article 7

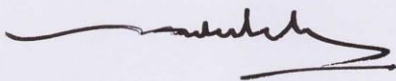
In case of any disputes or differences of opinions with regards to the interpretation or application of the provisions of this MoU, the Parties shall solve them through consultations and negotiations.

Article 8

Nothing in this MoU shall be construed as giving rise to an international treaty or an agreement under public international law, nor shall the MoU be enforceable under either the law of obligations or the law of contract for either of the Parties.

Article 9

This MoU shall enter into force on the date when it is signed. It will be valid for five(5) years from the date of signature unless any of the Parties send a written notification to the other party regarding its intention to terminate the MoU. This MoU is signed in original in English.



Carlos Morais Antunes,
President of the Tribunal de Contas of Portugal,
as Chair of EUROSAI Task Force on Audit & Ethics



Einar J. Gørrissen,
Director General,
INTOSAI Development Initiative

Dated: 17.02.16

Dated: