



**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
UNITED NATIONS (UN)  
AND  
INTERNATIONAL ORGANISATION OF SUPREME AUDIT INSTITUTIONS (INTOSAI)**

**WHEREAS** the United Nations, represented by the United Nations Office on Drugs and Crime, (hereinafter referred to as “UNODC”) has the mandate to assist Member States in preventing and combatting corruption in full compliance with the relevant United Nations conventions, in particular with the United Nations Convention against Corruption, and to provide a wide range of technical assistance to enhance the capacity of Governments in anti-corruption related areas;

**WHEREAS** the International Organization of Supreme Audit Institutions (hereinafter referred to as “INTOSAI”) has the mandate to promote good governance, efficiency, accountability, effectiveness and transparency of public administration by enabling Supreme Audit Institutions to help their respective governments, inter alia: to improve performance, enhance transparency and fight corruption.

**WHEREAS** UNODC and INTOSAI (hereinafter collectively referred to as “Parties”) share common objectives with regard to strengthening and advancing international cooperation in achieving the goals of the 2030 Agenda for Sustainable Development of the United Nations (in particular Goal 16), including in the areas of preventing and combatting threats related to corruption and wish to collaborate on the basis of mutual respect, equality, and mutual benefit to further these common goals and objectives within their respective mandates and governing rules and regulations;

**WHEREAS** the Parties intend to conclude this Memorandum of Understanding (hereinafter referred to as “MoU”) with the aim of consolidating, developing and detailing their cooperation and effectiveness to achieve the common objectives in fighting against corruption;

**NOW THEREFORE THE PARTIES HAVE AGREED TO COOPERATE UNDER THIS MEMORANDUM OF UNDERSTANDING AS FOLLOWS:**

**Article 1**  
**Memorandum documents**

1. This MoU represents the complete understanding between the Parties and supersedes all prior MoUs, communications and representations, whether oral or written, concerning the subject matter of this MoU.
2. Any Annex to this MoU will be considered an integral part of this MoU. References to this MoU will be construed as including any Annexes, as varied or amended in accordance with the terms of this MoU.
3. For specific projects to be implemented pursuant to this MoU, the Parties will conclude separate agreements addressing *inter alia* the financial arrangements, ownership of intellectual property and dispute settlement, as well as other responsibilities of the parties in relation to the project.

**Article 2**  
**Effective date and term**

1. This MoU will be effective upon the last date of signature of the approving officials and remain in force for a period of two (2) years. It will be automatically renewed after every two (2) years, unless terminated in accordance with Article 14 below.

**Article 3**  
**Purpose and scope of the cooperation**

1. The purpose of this MoU is to provide a framework of cooperation and understanding, and to facilitate cooperation between the Parties to further their shared goals and objectives in regard to:
  - a. Promotion of the implementation of the 2030 Agenda for Sustainable Development;
  - b. Supporting States parties of UNCAC and Members of INTOSAI in their efforts to effectively implement the United Nations Convention against Corruption.
2. The objectives of this MoU will be achieved through:
  - a. Regular dialogue meetings between UNODC and INTOSAI;
  - b. The execution of a separate legal instrument between the Parties to define and implement any subsequent projects, programmes and activities pursuant to Article 1.3
3. This MoU does not of itself give rise to any financial implication or commitment of resources, financial or otherwise, on the part of UNODC or INTOSAI.

**Article 4**  
**Areas of cooperation**

1. Areas of Cooperation are agreed jointly through the cooperation mechanism in the MoU. Policies and priorities under this MoU may also be jointly reviewed every two years by the Parties pursuant to Article 5 to allow the Parties to respond to newly emerging issues in the fields of anti-corruption.
2. The Parties have agreed to the following preliminary overarching themes for this MoU:
  - a. Contributing to the achievement of SDG 16 in respect of the performance of governments in effective public financial management and corruption risk mitigation;
  - b. Finding areas of common interest and exploring working practices that can mutually benefit both parties.
3. These areas form part of UNODC's mandates and programme of work and are priorities of the Conference of the States Parties to the United Nations Convention against Corruption and its Subsidiary bodies. They are also priorities for INTOSAI and will be assigned to the relevant organs of INTOSAI for operationalization.
4. The above list is not exhaustive and should not be taken to exclude or replace other forms of cooperation between the Parties on other issues of common interest.

**Article 5**  
**Organization of the cooperation**

1. The Parties will hold regular bilateral meetings on matters of common interest, in accordance with an agenda agreed to in advance by the Parties, for the purpose of developing and monitoring collaborative projects. Such meetings will take place at least once every twelve months to:
  - a. Discuss technical and operational issues related to furthering the objectives of this MoU; and
  - b. Review progress of work undertaken by the Parties pursuant to the priority areas of cooperation, mentioned in Article 4 above.
2. Within the context defined above, further bilateral meetings will be encouraged and set up on an ad hoc basis as deemed necessary by UNODC and INTOSAI to address priority matters of common interest for the implementation of activities in specific areas, countries and regions.
3. In implementing activities, projects and programmes in the agreed priority areas, the Parties will execute a separate legal instrument appropriate for the implementation of such initiatives in accordance with Article 1.3 above.
4. Where INTOSAI is organizing a meeting with external participation at which policy matters related to the aims of this MoU will be discussed, INTOSAI will, as appropriate, either invite UNODC to participate in the meeting or update UNODC on the relevant policy matters discussed at the meeting.

**Article 6**  
**Status of INTOSAI and its personnel**

1. The Parties acknowledge and agree that INTOSAI is an entity separate and distinct from the United Nations, including UNODC. The employees, personnel, representatives, agents, contractors or affiliates of INTOSAI, including the personnel engaged by INTOSAI for carrying out any of the project activities pursuant to this MoU, will not be considered in any respect or for any purposes whatsoever as being employees, personnel, representatives, agents, contractors or affiliates of the United Nations, including UNODC, nor will any employees, personnel, representatives, agents, contractors or affiliates of UNODC be considered, in any respect or for any purposes whatsoever, as being employees, personnel, representatives, agents, contractors or affiliates of INTOSAI.

**Article 7**  
**Relationship between the parties and financial arrangements**

1. This MoU sets out a general framework for cooperation between the Parties and does not obligate either Party to provide financial support of any sort to the other Party. In performing any responsibilities or engaging in any acts under this MoU, each Party will bear its own costs. Nothing in this MoU will obligate either of the Parties to appropriate funds or enter into any contract, agreement or other obligation.

2. The Parties will not undertake any actions, incur any expenses or make any commitments, financial or otherwise, which would be inconsistent with this MoU or the respective Party's regulations, rules, policies and procedures, including, as necessary, the approval of their internal governing bodies. In the case of contributions by one Party to the other Party in support of particular activities under this MoU, appropriate financing arrangements will be established in writing in a project document, exchange of letters or an agreement as stated in Article 1.3 above, specifying the costs or expenses relating to the activity and how they are to be borne by the Parties. Such agreements will also include a provision incorporating by reference, this MoU.

3. Nothing in this Memorandum will create any partnership or joint venture between the Parties. The Parties hereby recognize that the collaboration under this MoU is non-exclusive.

**Article 8**  
**Intellectual property rights**

1. This Memorandum does not delegate or transfer either Party's intellectual property rights to the other Party. Unless otherwise provided in specific agreements to be concluded pursuant to Article 1.3 above, each Party will maintain ownership and control of its intellectual property rights.

**Article 9**  
**Use of name and emblem**

1. Neither Party will use the name, emblem or trademarks of the other Party, its subsidiary bodies or entities or affiliates, or any abbreviation thereof, in connection with its activities, the cooperation under this MoU or otherwise without the prior expressly written approval of the other Party in each case. In no event, will authorization of the UN or UNODC name or emblem be granted for commercial purposes.

2. INTOSAI acknowledges that it is familiar with the independent, international and impartial status of the UN, including UNODC, and recognizes that their names and emblem may not be associated with any political or sectarian cause or otherwise used in a manner inconsistent with the status of the UN, including UNODC.
3. The Parties agree to recognize and acknowledge the collaboration under this MoU, as appropriate. To this end, the Parties will consult with each other concerning the manner and form of such recognition and acknowledgement.

**Article 10**  
**United Nations privileges and immunities**

1. Nothing in or relating to this MoU will be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations, including its subsidiary organs.

**Article 11**  
**Confidentiality**

1. The handling of information will be subject to each Party's confidentiality policies.
2. Before disclosing internal documents, or documents that by virtue of their content or the circumstances of their creation or communication must be deemed confidential, of the other Party to third parties, each Party will obtain the express, written consent of the other Party. However, a Party's disclosure of another Party's internal and/or confidential documents to an entity the disclosing Party controls or with which it is under common control, or to an entity with which it has a confidentiality agreement, will not be considered a disclosure to a third party, and will not require prior authorization.

**Article 12**  
**Dispute settlement**

1. In the event of a dispute, controversy or claim arising out of or relating to this MoU, the Parties will use their best efforts to promptly settle such dispute through direct negotiation.

**Article 13**  
**Notification and amendments**

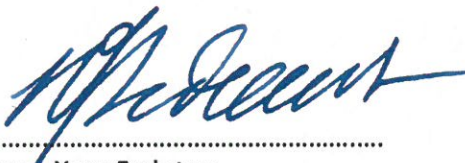
1. Each Party will promptly notify the other in writing of any anticipated or actual material changes that will affect the execution of this MoU.
2. The Parties may amend this MoU by mutual written agreement.

**Article 14  
Termination**

1. Either Party may terminate this MoU by giving two months' prior written notice to the other Party.
2. Upon termination of this MoU, the rights and obligations of the Parties defined under any other legal instrument executed pursuant to this MoU will cease to be effective, unless that legal instrument states otherwise.
3. Any termination of the MoU will be without prejudice to (a) the orderly completion of any ongoing collaborative activity and (b) any other rights and obligations of the Parties accrued prior to the date of termination under this MoU or legal instrument executed pursuant to this MoU.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties affix their signatures below.

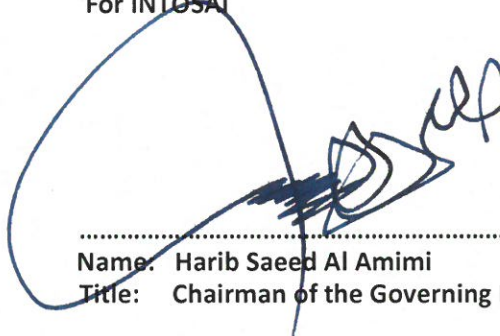
For UNODC



.....  
Name: Yury Fedotov  
Title: Executive Director

Date: 30 July 2019

For INTOSAI



.....  
Name: Harib Saeed Al Amimi  
Title: Chairman of the Governing Board

Date: 30 July 2019