

MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
THE AUDIT SERVICE SIERRA LEONE
AND COMPTROLLER AND AUDITOR GENERAL OF THE
REPUBLIC OF INDIA
ON COOPERATION IN THE FIELD OF EXTERNAL AUDIT IN THE
PUBLIC SECTOR

The Audit Service Sierra Leone and the Comptroller and Auditor General of the Republic of India hereinafter referred to collectively as the "Parties" and individually as the "Party",

In accordance with the provisions and fundamental principles of activity of the International Organization of Supreme Audit Institutions (INTOSAI) as well as on the principles of mutual respect, trust, equality and partnership,

Proceeding from the mutual aspiration to increase the bilateral cooperation in the field of external audit in the public sector,

Have reached the following understandings:

Article 1

The Parties shall cooperate in accordance with the present Memorandum of Understanding, acting within the limits of their competence and with full respect for the legislation and international obligations of their states.

Article 2

The Parties intend to develop the cooperation, both on bilateral basis and within the framework of INTOSAI and other cooperation formats.

Article 3

The main directions and forms of cooperation of the Parties aim at:

1. Exchange of experience, information and organization of activities in the field of performance audit.
2. Exchange of experience, information and organization of activities in the field of IT audit;
3. Conduct consultations on the new developments, challenges and good practices in external audit;
4. Exchange of information and reference materials related to the activities of the Parties, including standards and methodological developments in the sphere of external audit;
5. Other mutually acceptable directions and forms of cooperation taking into account the conditions determined in Article 1 of the present Memorandum of Understanding.

Article 4

1. The Parties by mutual agreement shall provide each other with the materials and other information within the framework of implementation of the present Memorandum of Understanding.
2. In the exchange of information, the Party which sends such information shall abide by national legislation and its audit mandate.
3. When information is received, the Party to which information arrives guarantees its confidentiality, except in cases when this information is public according to the national legislation of the originator of information.

4. If one of the Parties considers that provision of information can undermine the sovereignty, security, public order or any other essential interests of its state or involve a breach of state secret or other secret data protected by the Law, then it can refuse to provide such information in whole or in part.
5. In case of refusal to provide information the decision on this matter along with indication of reasons for refusal shall be forwarded to the other Party.

Article 5

During holding of activities under the present Memorandum of Understanding each Party shall bear the costs associated with the secondment of national delegations or individual employees, unless otherwise provided by prior agreement of the Parties.

Article 6

Within the framework of the Memorandum of Understanding the Parties shall use the English language for written and oral communication.

Article 7

Any differences arising in the interpretation or application of the provisions of the Memorandum of Understanding shall be settled by consultations and negotiations between the Parties.

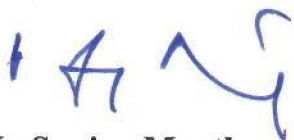
Article 8

This Memorandum of Understanding may be amended by mutual written consent of the Parties.

Article 9

1. This Memorandum of Understanding is not an international treaty and does not create any rights and obligations regulated by the international law.
2. This Memorandum of Understanding shall enter into force on the date of its signature by both Parties. Either Party can terminate the Memorandum of Understanding by giving six months written notice in advance to the other Party. In such case the Memorandum of Understanding shall terminate upon expiration of one month since the date of receipt of such notification.
3. IN WITNESS WHEREOF the undersigned, being duly authorized by their respective organizations, have signed this Memorandum of Understanding, at on 9th day of September 2025, in two originals, each in Krio, Hindi and English, all text being equally authentic. In case of any divergence in interpretation, the English text shall prevail.

**For The Office of The Comptroller
And Auditor General of India**



**K. Sanjay Murthy
Comptroller And Auditor General
of India**

**For The Audit Service
Sierra Leone**



**Abdul Aziz
Acting Auditor-General**