



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



**ISO 9001:2015 Certified**



**NATIONAL AUDIT OFFICE OF TANZANIA (NAOT)**

MOTTO "Modernizing External Audit for Stronger Public Confidence"



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# MEMORANDUM OF UNDERSTANDING ON COOPERATION IN EXECUTION OF STATUTORY MANDATE



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**NATIONAL AUDIT OFFICE OF TANZANIA**

**AND**

**THE PREVENTION AND COMBATING OF CORRUPTION BUREAU**



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## ■ Knowledge Sharing

■ Do other SAIs have cooperation/ MoUs with their Anti Corruption bodies?



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## ■ Contents of the MoU

- **AUTHORITY/LAW**
- **BACKGROUND**
- **INTERPRETATION**
- **OBJECTIVES AND ROLES**
- **FUNDING**
- **TERMS FOR MODIFICATION**
- **PERIOD OF PERFORMANCE**
- **EXECUTION**



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- Parties to the MoU and their Statutory Mandate



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## ▪ Background

Defines a partnership between “the parties”, to facilitate the coordination of efforts between two organizations in the area of Fight Against Corruption in the Public Sector.



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“CAG” means the Controller and Auditor General

“DG” means the Director General of the Prevention and Combating of Corruption Bureau,

“MoU” means Memorandum of Understanding

“NAOT” means National Audit Office of Tanzania

“PARTIES” collectively means NAOT and PCCB

“PCCB” means Prevention and Combating of Corruption Bureau.

“ToR” means Terms of Reference

For purpose of this MoU National Audit office (NAOT) and the Controller and Auditor General connotes the same entity.



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- **Status of the MoU**



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- “Best interest of both parties”



## Areas And Aspects of Cooperation Including

### 1. Auditing



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## 2. Sharing of Data and information



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### 3. Knowledge, Expertise and Experience Sharing



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## 4. Analysis of Areas Prone to Corruption Practices in Public Sector



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## Funding of the Operation Under the MoU



- Roles:  
**Joint Technical Team**





Good Faith



**CONFIDENTIAL**



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- **Amendment**



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- **Settlement of Disputes**



- **Entry into Force Duration and Termination**
  
- **In consideration to the foregoing MOU the parties' appropriate authority have executed the MOU with a signature**



Questions?



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- Closing Remark

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Thank you!



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