

MEMORANDUM OF UNDERSTANDING

BETWEEN

**THE GOVERNMENT ACCOUNTABILITY OFFICE
CENTER FOR AUDIT EXCELLENCE**

AND

THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

This Memorandum of Understanding ("Memorandum") represents a statement of intent by the Government Accountability Office (GAO) Center for Audit Excellence (Center) and the United States Agency for International Development (USAID) (each hereinafter referred to as a "Participant" and together, the "Participants") to establish a framework for a Partnership, as described and on the basis outlined below, in capacity development activities for the accountability community

CONSIDERING that the Center's mission is to promote good governance and build the capacity of domestic and international accountability organizations by providing high-quality training, technical assistance, and related products and services;

FURTHER CONSIDERING that USAID's Mission Statement and Vision for Ending Extreme Poverty include: 1) promoting democratic societies that embrace legitimate, inclusive, and accountable institutions; and 2) strengthening local institutions and systems that facilitate the rule of law and checks and balances among branches of government;

AFFIRMING THAT that the Center and USAID share certain common goals, including enhancing accountability, transparency, good governance, and sound utilization of public funds in partner countries, and desire to develop a Partnership between the Participants in furtherance of those efforts; and

FURTHER AFFIRMING THAT USAID is well-positioned to identify and facilitate potential opportunities for the Center to provide its expertise and capability to provide training, technical assistance, and related products and services to accountability organizations on a range of topics, including: (1) performance and financial audits; (2) institutional capacity building (such as strategic planning, risk management, and quality assurance processes); (3) leadership and supervision; (4) specialized audit topics and methodologies (e.g., information technology, fraud prevention, and procurement); and (5) implementing relevant audit and internal control standards, including those promulgated by the International Organization of Supreme Audit Institutions.

NOW, THEREFORE, the Participants hereby agree to establish a mutually beneficial framework for Partnership, consistent with their respective legal authorities, rules, policies, and procedures.

I. PURPOSE AND SCOPE

In furtherance of the objectives set forth herein, the Partnership will focus on the following areas of collaboration:

1. **Identifying and Facilitating Capacity Development Opportunities:** By virtue of its worldwide presence and programs, USAID is well-positioned to identify and facilitate opportunities to bring together the Center with Supreme Audit Institutions and other accountability organizations, allowing the Center to work with such organizations to determine their needs and identify Center services to potentially fulfill those needs. The Participants intend to strengthen the capacity of such organizations by seeking to identify and implement training, technical assistance, and other initiatives based upon mutual consent regarding financial, logistical, and/or technical contributions to such efforts.
2. **Coordinating Capacity Development Activities:** The Participants intend to strengthen the capacity of accountability organizations by coordinating, as appropriate, the respective activities, projects, and programs of USAID and the Center.
3. **Sharing Information:** The Participants intend to share information and knowledge relevant to their respective capacity development goals and opportunities, in conformance with their existing legal authorities, rules, policies, and procedures, in order to enhance mutual effectiveness and efficiency and complement past and ongoing activities.
4. **Training for USAID Staff:** The Participants may provide opportunities for USAID Headquarters and field staff to benefit from Center technical knowledge and experience in the Center's core areas of expertise.
5. **Co-organized Events:** The Participants may co-organize events with the aim of supporting capacity development.

II. IMPLEMENTATION

The Participants intend to enhance their coordination mechanisms, subject to their respective legal authorities, rules, policies, and procedures, in order to ensure a successful implementation of the Partnership. In particular:

1. **Capacity Development Activities:** The Participants will establish points of contact with relevant decision-makers and explore respective authorities, capabilities, and objectives in order to determine the potential scale and scope for identification, coordination, and implementation of capacity development activities.
2. **Center-USAID Coordinating Mechanism:** The Participants shall consider establishing, by further agreement and at such time as the Participants mutually deem it necessary, a Steering Group or other appropriate coordinating mechanism to periodically review and implement more detailed plans and activities in furtherance of the purposes of this Memorandum.
3. **Operative Period:** The operative period of this Memorandum is five years, and it may be renewed by mutual written consent by the Participants. This Memorandum shall be terminated ninety days after either Participant provides written notice of intent to terminate the agreement.

III. CONTACTS

Each Participant hereby designates and appoints below its representatives with responsibility for implementing this Memorandum. Each Participant may, by written notice to the other Participant, designate additional or different persons as points of contact for activities undertaken pursuant to this Memorandum.

For the United States Agency for International Development:

- Office of the Chief Financial Officer, Bureau for Management (M/CFO);
- Office of Economic Policy, Bureau for Economic Growth, Education and Environment (E3/EP);
- Center of Excellence on Democracy, Human Rights and Governance, Bureau for Democracy, Conflict and Humanitarian Assistance (DCHA/DRG); and
- Office of Acquisition and Assistance, Bureau for Management (M/OAA)

For the Government Accountability Office Center for Audit Excellence:

- Managing Director, Strategic Planning and External Liaison (SPEL), GAO; and
- Director, Center for Audit Excellence

IV. GENERAL PROVISIONS

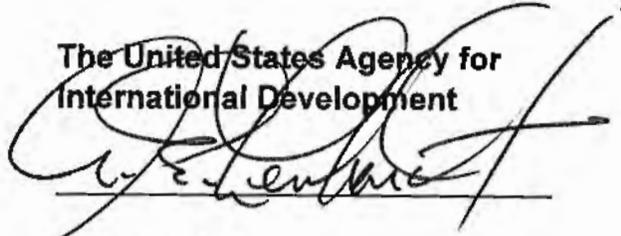
1. This Memorandum reflects the views and intentions of the Participants, expressed in good faith but without the creation of any liability. This Memorandum shall not create any legal obligation or entitlement between the Participants, or between a Participant and any third party.
2. Any dispute over the interpretation or application of any provision herein contained shall be settled amicably through consultations or by such other means as the Participants shall mutually agree.
3. No provision of this Memorandum shall be construed to interfere in any way with the independent decision-making autonomy of each Participant with regard to its respective affairs and operations. All collaboration, projects, and activities pursued under this Memorandum shall be consistent with and subject to the applicable legal authorities, rules, policies, and procedures of each Participant.
4. Each Participant may disclose this Memorandum, and information with respect to the collaborative activities contemplated herein, in accordance with its respective governing legal authorities, rules, policies, and procedures with respect to the disclosure of information. Any information shared by either Participant in connection with this Memorandum that is identified as sensitive will be treated by the receiving Participant with the same level of security and confidentiality accorded to the information by the disclosing Participant. No Participant shall reveal such sensitive information to third parties without the prior written consent of the disclosing Participant. The Participants shall, to the greatest extent practical, consult with each other concerning the manner and form of public acknowledgement of the Participants' activities and contributions under this Memorandum.
5. This Memorandum may be amended by mutual written agreement of the Participants.

V. Effective Date. This Memorandum is effective when executed by the Participants.

IN WITNESS WHEREOF, the Participants, each acting through their representatives duly authorized hereunder, have signed this Memorandum of Understanding on the date first above written in two original counterparts in English.

Signed:

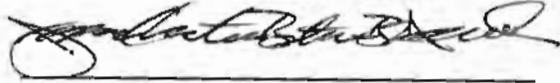
The United States Agency for
International Development



Ambassador Alfonso E. Lenhardt
Deputy Administrator

Date: 25 April 2016

Government Accountability Office
Center for Audit Excellence



James-Christian B. Blockwood
Managing Director, Strategic
Planning and External Liaison

Date: 4/25/2016