



Information on the Audit of Institutions in Turkey

Funded by UNHCR – 2019

Turkish Court of Accounts (TCA) and the United Nations High Commissioner for Refugees (UNHCR) Representation in Turkey have signed a letter of understanding on 17.04.2019 for the audit of funds provided by the UNHCR to the Presidency for Turks Abroad and Related Communities, the Directorate General of Migration Management and the Ministry of Family, Labor and Social Services - Ankara Provincial Directorate.

In the period between 01.01.2019 and 31.12.2019 UNHCR has provided a total amount of 77.393.509,09 TRY (including interest) for the projects aiming at; supporting Syrian young people residing in Ankara, in hygienic and psycho-social fields, and enhancing the skills and solution-generating capacities of individuals, updating the registration data of Syrians registered in Turkey, organizing certified academic Turkish language courses and providing Syrians under temporary protection in Turkey with higher education scholarships and supporting their academic progress and skill development. 75.795.830,31 TRY (98%) was expensed by the above mentioned public entities.

TCA performed audit in accordance with TCA Law No. 6085 and the provisions of secondary legislation and international auditing standards.

During the audits, corroborative documents regarding the expenditures made from the resources transferred by UNHCR were used to examine the procurement processes of expenditures, payments, their bank records and recognition transactions. On the other hand, risk and internal control assessments were made in each public entity.

It is concluded that;

- Financial statements for the funds transferred within the scope of the project contain accurate and reliable information.
- Activities performed within the scope of the projects and the expenditures made for such activities comply with the terms of the contract, purpose of the programme, work schedule and performance objectives.

It is acknowledged that;

- Project realizations were reported to the UNHCR in terms of both financial and performance evaluation both periodically and systematically,
- A continuous and regular contact was established between the UNHCR and the public entities,
- With respect to the corporate ownership of the project, project conduct and performance follow-up were carried out within the Institution, at the Provincial Assistant Manager level and at the Department level,
- Sufficient number of competent personnel was present, appointed directly to the implementation of the projects,
- Roles and responsibilities of the parties, regarding the conduct of the project, were clearly identified, and whether the mentioned responsibilities were fulfilled was monitored and controlled,
- Regular consulting and coordination meetings were held between the UNHCR and the representatives of the public entities, with a view to carry out the project effectively.

