



TURKISH COURT OF ACCOUNTS

STRATEGIC PLAN 2019-2023

January 2019

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PREAMBLE

Turkish Court of Accounts (TCA), which carries out audits on behalf of the Turkish Grand National Assembly, has, rooted in our millennia old state tradition as a supreme audit institution with judiciary powers. Turkish state structure came under the influence of Islamic states of the time after the Turks adopted Islam, and one specific source of this influence was Divan-ı İşraf (Court of Control), which audited the state income and expenditures in the Abbasid Empire. Court of Control served the same purpose in other Turkish states and in the Great Seljuk Empire, in particular. In the Ottoman period, the audit of state income and expenditures, though primarily income, was carried out by Başbaki Kulluğu (State Auditor) until 1839 and by several assemblies during the transitional period between 1839 and 1862. Finally, the Court of Accounts, the precursor of the modern TCA, was founded in 1862, and the audit and judiciary duties have been carried out successfully by first this institution and then the TCA for the last 156 years.



TCA is an active member of international and regional organisations such as International Organisation of Supreme Audit Institutions (INTOSAI), European Organisation of Supreme Audit Institutions (EUROSAI), Asian Organisation of Supreme Audit Institutions (ASOSAI), and Economic Cooperation Organisation Supreme Audit Institutions (ECOSAI); and also serves in various boards of these organisations. TCA has also been carrying out the duties of the President of ECOSAI Governing Board since 2013 and the President of EUROSAI since 2017.

TCA aims to provide the audit and judiciary services in the most efficient manner with the ultimate aim of contributing to the usage of the power of the purse.

In line with the 2030 goals of the United Nations, TCA will actively participate in activities within the scope of finding global solutions to global problems via joint and parallel audits encouraged and supported by the INTOSAI and other international and regional organisations of supreme audit institutions. For this purpose and in accordance with the international auditing standards also underlined by the Law of the TCA; a special emphasis will be placed on the improvement of audit understanding, approach and capacity through activities such as subject-based audits, enhancement of professional competencies, further development of the technical infrastructure of audit, capacity building with regards to information systems audit and cooperation with international organisations.

Also, since activities undertaken to enhance the planning, management and reporting processes in order to improve the public financial management system to promote transparency and accountability ultimately contribute to sound audit practices; TCA will actively support these activities by cooperating with the relevant institutions.

TCA targets to increase the efficiency of judicial services by undertaking activities directed at making judicial services more agile and more efficient, making the use of information systems widespread,

allowing the conduct of judicial processes in a standardized system and improving both the judicial process and the follow-up mechanism.

Finally, I would like to express my sincere gratitude to our staff that worked on the preparation of this Strategic Plan and want to reiterate my belief that, this Plan will be executed efficiently by and within our Institution through the administrative and technical capacity building activities put forth in this Strategic Plan.

Seyit Ahmet BAŐ
President

KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS

Initial Value for the Planning Period (2019)	Key Performance Indicators	Target Value at the End of the Planning Period (2023)
0	A three-year strategic audit plan prepared according to risk evaluation and human resources competence analysis	1
0	Implementation rate of the audit strategic plan	%100
0	Number of risk analysis reports	5
Unknown	Increase in the number of audits deemed "satisfactory" as a result of the evaluations performed by the quality assurance team	%20
0	Number of audit guidelines reviewed and/or updated in accordance with the international auditing standards and contemporary audit methodology	5
Unknown	100% compliance to international standards in the documentation and archiving aspects of audits	%100
Unknown	Increase in the number of institutions improving their financial management, performance management and internal control systems	%20
Unknown	Increase in the implementation rate of recommendations and findings	%20
0	Implementation of execution of writs module	%100
0	Completion of the information technology infrastructure for the trial services	%100
0	Determination of trial procedures and principles	%100

Initial Value for the Planning Period (2019)	Key Performance Indicators	Target Value at the End of the Planning Period (2023)
	Number of subject-based audits which will create a net benefit for the citizens and the parliament	3
Unknown	Increase in the success rate of the TCA according to the results of institutional recognition survey	%10
0	Implementation rate of the communication strategy	%100
	Number of coordination and cooperation meetings held with the public institutions responsible for strategic management	5
N/A	Implementation rate of the training plan prepared according to the human resources competence evaluation	%100
Unknown	Number of personnel with the necessary knowledge and skills	%100
Unknown	Increase in training efficiency evaluation	
Unknown	Increase in personnel satisfaction	%20
	Distribution percentage of the workforce consistent with the rotation principles	%100
	Implementation rate of the communication note	%100
	Completion of the integrated information systems	%100
0	Number of units adapted to the institutional architecture report	2
Bilinmiyor	Rate of compliance of institution and unit archives to the relevant procedure and principles	%100

METHODOLOGY

1-METHODOLOGY FOR THE STRATEGIC PLAN

1.1- Legal Framework

According to Article 9 of the Law no. 5018 on Public Financial Management and Control; in order to form missions and visions for future within the framework of development plans, programs, relevant legislation and basic principles adopted; to determine strategic goals and measurable objectives; to measure their performances according to predetermined indicators, and to monitor and evaluate this overall process, public administrations must prepare strategic plans in a cooperative manner.

The “Strategic Planning Guidelines for Public Institutions” and “Regulation regarding Strategic Planning in the Public Institutions” are also taken into account in the preparation of the strategic plan.

1.2- Strategic Planning Process

Preparations for the “Strategic Plan of the Turkish Court of Accounts (TCA) for the period of 2019-2023” was initiated by an approval of the TCA Presidency and subsequent formation of the “Strategic Planning Team”.

The requirements of the strategic plan preparation were determined, and a preparation program was created. Secretarial services related to the strategic plan preparation were performed by the Strategy Development Unit.

Within the scope of situation analysis, which is the first stage of strategic planning, a “Strategic Planning Workshop” was held with the external stakeholders. In this workshop, information and evaluations of external stakeholders regarding the TCA and its activities were gathered verbally and via surveys. Subsequently, an internal stakeholder survey directed at both professional and supporting staff of the TCA was conducted. Strategic Planning Team held regular meetings with the internal stakeholders (all directorate managers). In the spirit of cooperation, the expectations, insights, suggestions and contributions of stakeholders gathered via these meetings were incorporated into the strategic plan.

After the meetings of the Strategic Planning Team and the analysis of the stakeholder surveys, “Turkish Court of Accounts Draft Strategic Plan (2019-2023)” was written and subsequently presented to the TCA Presidency. In accordance with the Article 31 of the Law No. 6085, the Strategic Plan of the TCA was discussed at the Audit, Planning and Coordination Council composed of the President of the TCA, deputy presidents and heads of departments and is effective as of January 2019 upon the approval of the President.

SITUATION ANALYSIS

2-SITUATION ANALYSIS

2.1- Institutional Historical Background

2.1.1-Pre-Ottoman Period

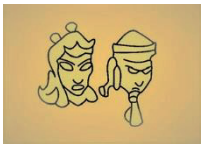
Within the Turkish state administration experience exceeding one thousand years, documents concerning the state revenues and expenditures, registry order and accounting system as well as the audit of revenues and expenditures have undergone significant changes. In today's system, the establishment of Divan-ı Muhasebat (Court of Accounts) is of particular importance, and while the Seljuks had a significant impact on the Ottoman state organisation, the previous Turkish states and the contemporary Turkish and Muslim states played a key role in the state organisation of the Seljuks.

In the Gokturk State, (552-745) the prevalence of the nomadic lifestyle delayed the formation of a systematic for documentation, records and accounting; yet their dominion over the Silk Road and the consequent development of trade accelerated the development of documentation and record keeping. Manuscripts dated to this period, as well as the Orkhun and Tonyukuk inscriptions make note of the relations between the governed and governors, tax records and the importance of the “Kuyudat Memuru (Records Officer)”.

Karahanlı State (840-1211) period carries a special importance since the Turks started adopting Islam in this period. Information about the pre-Islamic state structure can be found in “Kutad-gu Bilig” of Yusuf Has Hacib and “Divan-ı Lügat-it Türk” of Kaşgarlı Mahmut. Especially Kutadgu Bilig is focused on state organization and the duties and responsibilities of elements of state and society. The grand vizier and the courts affiliated to him formed the basis of the state structure in the Karahan State, and the control of the financial works was carried out by the Divan-ı İşraf (Court of Control).



Uygur State (911-1209), owing to being situated on trading routes, had both more advanced state records (records of taxes, foundations, transactions, chattel, and properties) and private records, with examples of several types of contracts developed during the period. Tax registers, books kept by the traders as well as commercial papers dating back to this period exist.



In the Ghaznavid State (963-1187), state organization most resembles the examples in Karahanlı and Seljuk states among the contemporary Turkish states. The meticulousness of the Ghaznavids regarding compliance to principles and rules in state management inspired the “Siyerul Muluk - Siyasetname” written by Seljuk vizier Nizam-ül Mülk, who illustrated his points via examples from the Ghaznavid state. Out of five courts in the state organisation of the Ghaznavid State, Divan-ı İşraf (Court of Control) was responsible for the control of the financial works.



Karahanlılar, Gazneliler ve Selçuklularda
Yüksek Denetim Kurumu Divan-ı İşraf

For the Seljuks (1040-1308), financial structure of the state was influenced by the Samanids as well as the Ghaznavids. The information concerning the vizier at the head of the state organisation, the courts affiliated to the vizier as well as the books kept by these courts reveals that there was an organized state structure along with an advanced accounting system. Another important organ in the Seljuk state structure was Divan-ı İşraf (Court of Control), which controlled the revenues and expenditures of the state.

Turkish state structure was influenced by the Islamic states after the adoption of Islam by the Turks. Founded by the descendants of the Prophet’s uncle Abbas and ruled between the years 750-1258, the Abbasids had the vizier as the highest ranked official after the caliph, and the state structure consisted of Courts operating under the vizier. Divan-ı Haraç (Court of Taxes) and Divan-ı Beytül Mal (Court of Treasury) were important organizations that collected the state revenues, implemented the state expenditures, managed the assets and kept records regarding all these activities. The audit of incomes and expenditures of the state was performed by Divan-ı İşraf (Court of Control). Grand Seljuk State as well as other Seljuk states (Kirman Seljuks, Syrian Seljuks and Anatolian Seljuks) were influenced by the organizational structure of the Abbasid State in various aspects including the financial structure. The Seljuks improved the state organizational structure they adapted from previous Turkic states as well as Islamic states. Siyasetname (Siyerul Mulûk) written by vizier Nizam-ül Mülk at the behest of Sultan Melikşah set forth the principles regarding the ethics and behaviour of kings, emirs, viziers, judges and various state officials and inspired the state officials of both the contemporary states and those to be founded in the same region in later periods.



Ilkhanid State (1256-1353) was one of states most heavily influenced by the Seljuks, and they entrusted all state matters except those regarding the military to the grand vizier and the Court serving under him. The highest state official in charge of financial matters was called Defterdar-ı

Memalik (Treasurer of the State) at first and his duties were adopted by Müstevfi Divanı (Board of Finance) later which kept financial records. The audit of financial and administrative matters was carried out by İşraf-ı Memalik (Controller of State) working under the Court. Four foundational textbooks regarding state accounting were written in this period, which led to the heavy influence of this period on Ottomans with regard to record keeping, documentation, accounting and financial order.

2.1.2-Ottoman Period

Influenced significantly by the Seljuks and the Ilkhanids in terms of the financial system, the Ottoman Empire had “Başbaki Kulluğu (State Auditor)” for the financial control in the time between the 16th century and the establishment of the Ministry of Finance. It was replaced by more modern institutions at the beginning of the 19th century. After the establishment of Ministry of Finance in 1838, various councils and commissions were established in order to solve the problems related to the collection of tax revenues and to control the revenue and expenditure items of the state as well as financial matters.

In order to ensure the implementation of the Reforms, Meclis-i Muhasebe-i Maliye (Board of Accounting and Finance) was founded in 1840 to serve as a central auditing body, render decisions based on those audits and implement these decisions. The main objective of this Court was to reassess the taxes in the regions the Reforms were in effect, solve problems arising from collection of these taxes and handle conflicts and abuses regarding the same on a legal basis. The Court was also entrusted with the control of the budget accounts, and audit of the final accounts of all ministries and administrations except the Royal Treasury was also among its duties. Due to a lack of clear regulatory definition of its exact duties and responsibilities, the Court had to handle all kinds of financial issues and problems in a short amount of time. Lack of efficiency in financial affairs and insufficiency of the existing Court led to the founding of Meclis-i Muhasebe (Board of Accounting) to handle financial regulations, to audit budgetary accounts and to prepare the budget.



Efforts continued to ensure financial stability, and establishment and sustainment of a strong public financial system by controlling the revenues and expenses. An important initiative in this regard is the establishment of the TCA under the name of Divan-ı Ali-i Muhasebat (Royal Court of Accounts) in parallel to the developments in the Western world. Having gained constitutional status by being included in the 1876 Constitution, TCA started performing yearly audits of revenues, expenditures, and accounting records of administrations under the Treasury and preapproving expenditures.

2.1.3-Republic of Turkey Period

With the establishment of the Republic, TCA was restructured on the basis of the Continental Europe (French) model in parallel to the other developments in the state structure and was included in the 1924 Constitution. In the first years of the Republic, owing partially to the fact that Turkish Grand National Assembly (TGNA) had both the legislative and the executive power, TGNA – TCA relations were reciprocal and close, and reports prepared by the TCA were reviewed by a Commission established within the TGNA. While the institution was called Divan-ı Muhasebat (Court of Accounts) since the Ottoman period, its name was changed to Sayıştay (Turkish Court of Accounts – TCA) with the law no. 832 dated 1967.

The Great Depression of 1929 dispelled the illusion of possibility of a free market with no government intervention, and interventionist Keynesian policies gained precedence. Coming into existence in this period, state economic enterprises allowed the state to undertake commercial and industrial activities, and the Prime Ministry Supreme Auditing Board was founded in 1938 to audit these entities.

Sharp increases in public expenditures in the post-World War II period led to the need for rapid and fundamental changes in the audit scopes and characteristics of the Supreme Audit Institutions (SAIs). Audits providing assurance for the financial systems of institutions started replacing individual audits of every account and transaction. In this context, in addition to the traditional audits examining whether the revenues are obtained, expenditures are appropriated and assets are preserved in compliance with the relevant regulations, performance audits emerged as a new audit type. Conducted without a defined methodology in the 1950s as a corollary of the traditional audit, performance audits were granted explicit legal basis starting with the second half of the 1970s. In parallel, an amendment dated 1996 to the law no. 832 granted the TCA the necessary mandate to conduct performance audits. Prompted in part by the EU accession process, public management reforms accelerated in the 2000s, and the modern global financial management understanding was expressed for the first time in the 8th Five-Year Development Plan (2001-2005) in the form of a commitment to the satisfaction of citizens in the delivery of public services.

As part of the initiated reforms, public financial management was readdressed and Law no. 5018 on Public Financial Management and Control ended extra-budget provisions, and the entirety of public revenues, expenditures and liabilities were included in the budget, allowing the performance of legislative audit on all these aspects. Internal audit divisions were founded within public administrations. An important step was taken to allow the TCA to shift its audit approach from focusing on individual transactions to addressing the entire financial position of a public administration and start producing more comprehensive reports. With the TCA Law no. 6085 dated

2010, all activities benefiting from the public funds were made subject to the audit of the TCA. This law also incorporated the Prime Ministry Supreme Auditing Board, which used to conduct the audits on the state economic enterprises, into the TCA, and the dichotomy in external audit was ended.

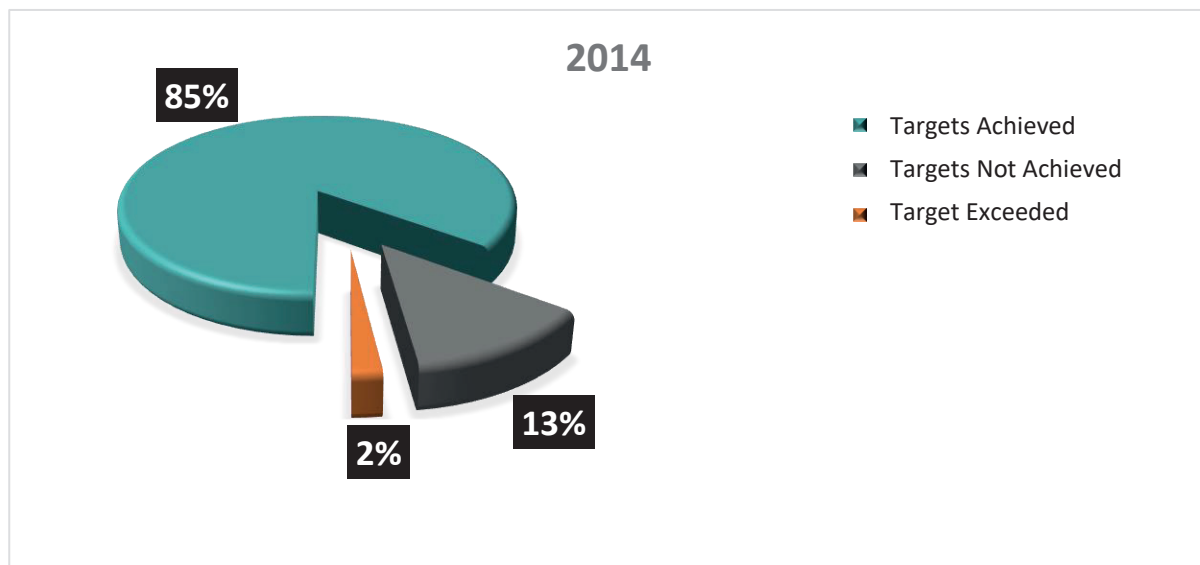
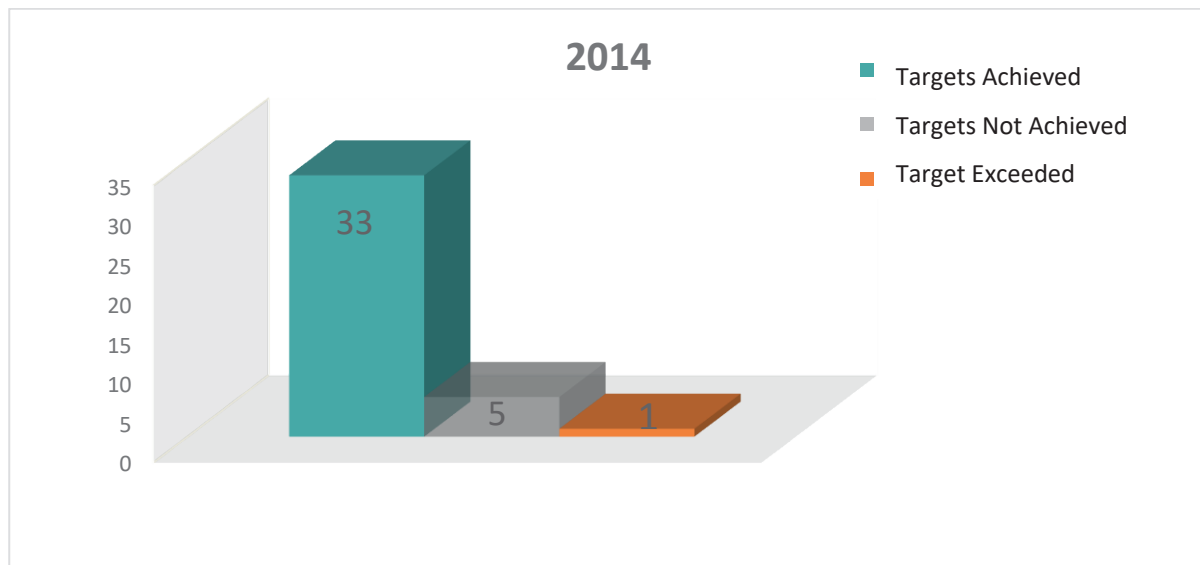
Attributing a great importance to the international cooperation in order to share its historical experience gained since Divan-ı İşraf, which was the audit organ of the Karahan, the Ghaznevid and the Great Seljuk States, with the world and to develop itself continuously in parallel with the modern world, the TCA is an active member of the INTOSAI (International Organisation of Supreme Audit Institutions), ASOSAI (Asian Organisation of Supreme Audit Institutions), EUROSAI (European Organisation of Supreme Audit Institutions) and ECOSAI (Economic Cooperation Organisation Supreme Audit Institutions) of which it is a founding member. Already being an important public administration, the TCA made great strides to become a global actor in its field. In this context, TCA was elected as the President of the EUROSAI Governing Board for the 2017-2020 period, President of the ECOSAI Governing Board for the 2016-2019 period and is also a Governing Board member of ASOSAI for the 2015-2018 period. TCA has also hosted and actively attended many international activities in recent years. Shouldering important responsibilities in the construction of a sound public management system and a strong public finance since its founding, the TCA is one of the most respectable and fundamental institutions of our Constitutional system with its audit function performed on behalf of the TGNA as well as its judiciary functions.

2.2 Evaluation of the 2014-2018 Strategic Plan

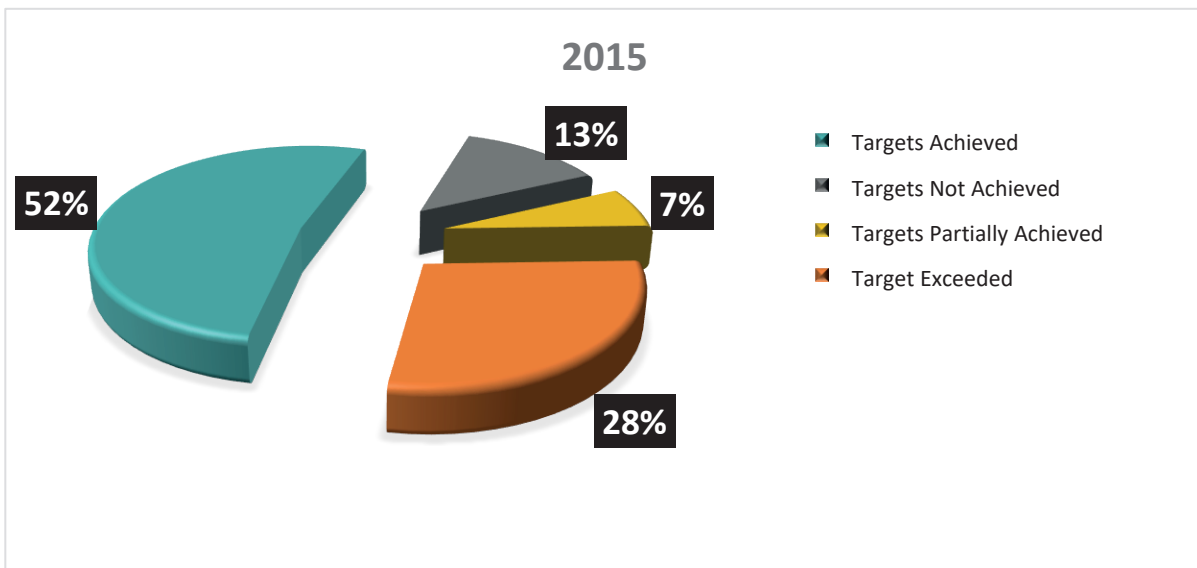
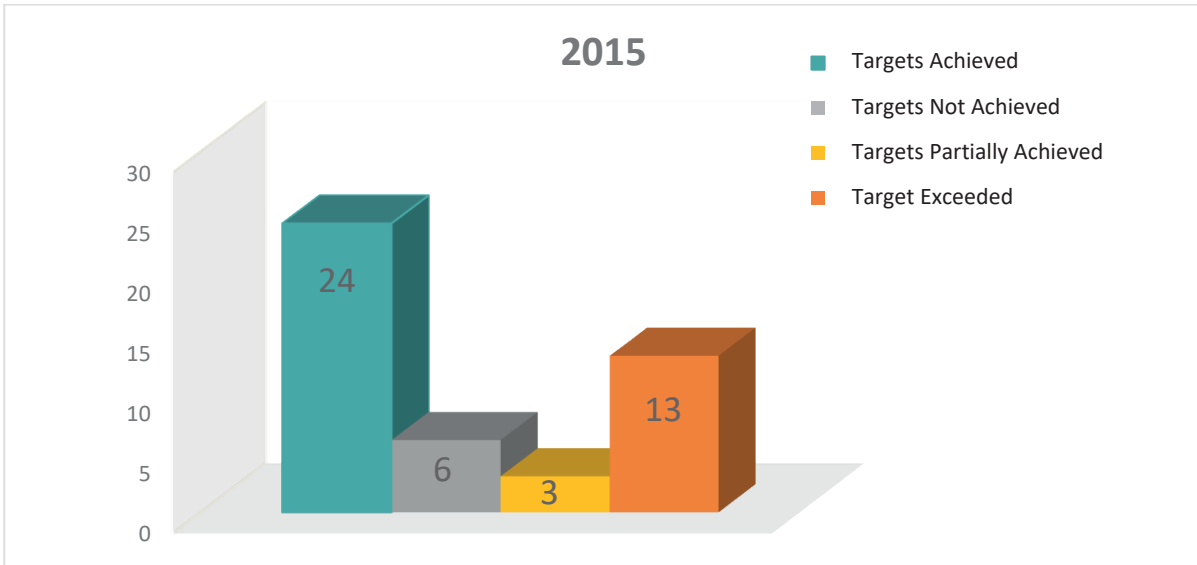
With the implementation of the TCA Strategic Plan for the years 2014-2018, the main objectives were to promote accountability and transparency in public financial management by improving the public financial management system and financial activities of public administrations, and to contribute to the effective, efficient and economic usage of public resources.

For the 2014-2018 period, the Strategic Plan and its addendum, Action Plan, was prepared and implemented. Prepared with the strategic management approach, 2014-2018 Strategic Plan included 4 main themes, 5 aims, 11 strategic objectives for reaching these aims and 51 key indicators to reach these objectives. Action Plan included an additional 22 indicators, bringing up the total number of indicators in the Action Plan to 73.

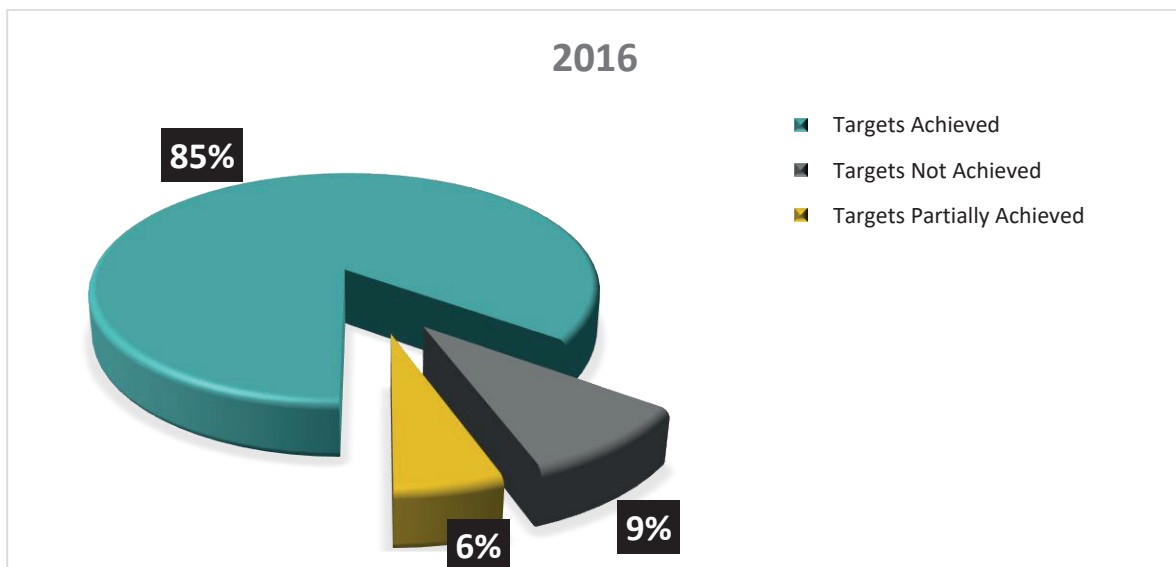
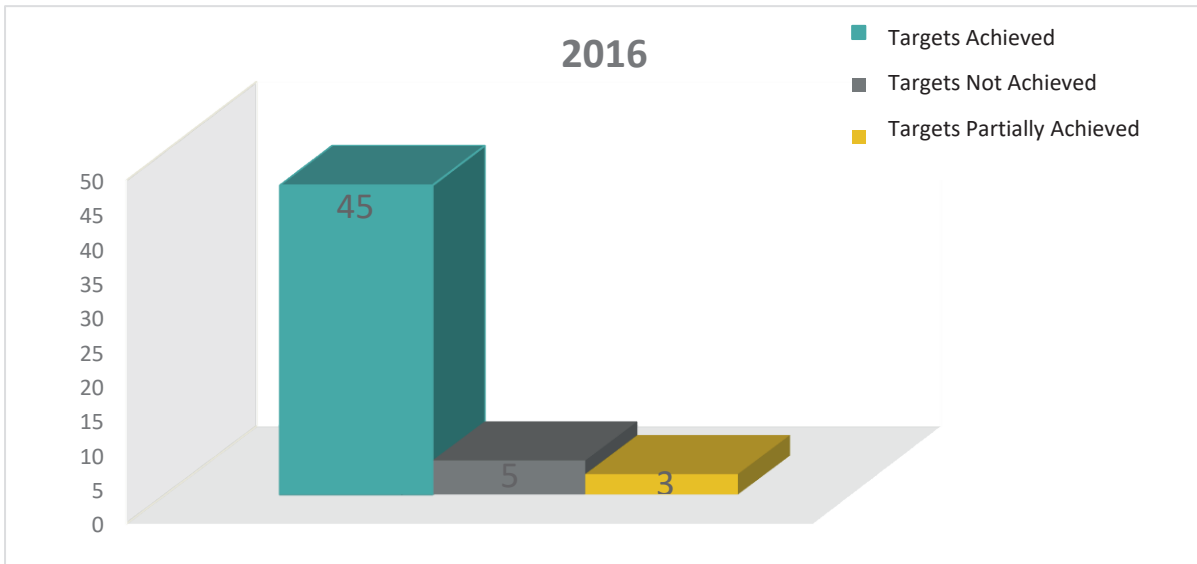
Of 39 performance indicators in the 2014 Performance Program, the targets were achieved in 33 indicators, exceeded in 1 indicator and missed in 5 indicators.



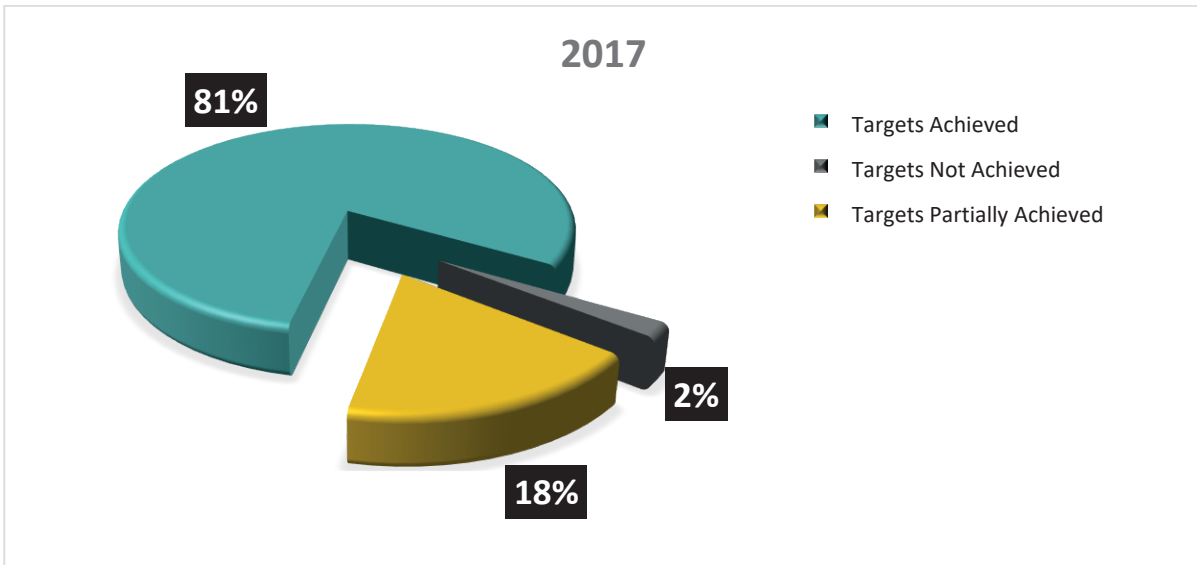
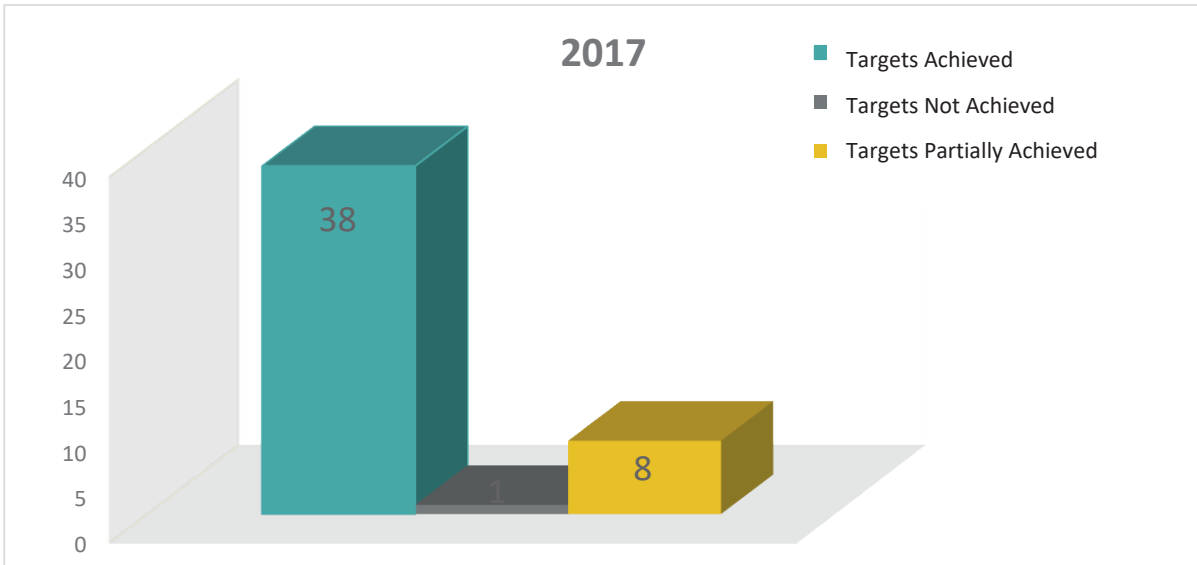
Of 46 indicators in the 2015 Performance Programme, targets were partially achieved in 3, achieved in 24, exceeded in 13 and missed in 6 indicators.



Of 53 indicators in the 2016 Performance Programme, targets were partially achieved in 3, achieved in 45 and missed in 5 indicators.



Of 47 indicators in the 2017 Performance Programme, targets were partially achieved in 8, achieved in 38 indicators and missed in 1 indicator.



For the 2018 Performance Programme.....

The areas that the targets were missed in the 2014-2018 period, and thus would need to be prioritised in the coming period are:

- Assessing the compliance of audit reports selected through sampling with the audit guidelines via peer review, and production of a Peer Review Report as a result of this assessment.
- Preparation and implementation of an Information Systems Strategy with the aim of generating short, medium and long-term solutions by taking the institutional priorities into account while combining institutional information with the needed technology on the basis of aims and objectives.
- Measuring the effects of audit results in order to assess the effects of audits on the public financial management system.
- Monitoring and assessing the results of surveys prepared to measure auditees' awareness about the purpose, scope and methodology of the audit.

Needs, priority areas and areas of importance identified through the review of the 2014-2018 Strategic Plan were taken into account in the preparation of the 2019-2023 Strategic Plan.

2.3. Legal Framework Analysis

Main regulations concerning the duties, mandate and responsibilities of the TCA can be found below:

Constitution

Judicial Power:

IV. Court of Accounts

Article 160- The Court of Accounts shall be charged with auditing, on behalf of the Grand National Assembly of Turkey, revenues, expenditures, and assets of the public administrations financed by central government budget and social security institutions, with taking final decisions on the accounts and acts of the responsible officials, and with exercising the functions prescribed in laws in matters of inquiry, auditing and judgment. Those concerned may file, only for once, a request for reconsideration of a final decision of the Court of Accounts within fifteen days of the date of written notification of the decision. No applications for judicial review of such decisions shall be filed in administrative courts.

In case of conflict between the decisions of the Council of State and the Court of Accounts, regarding taxes, similar financial obligations and duties, the decision of Council of State shall prevail.

Auditing and final decision on the accounts and acts of local administrations shall be conducted by the Court of Accounts.

The establishment, functioning, auditing procedures, qualifications, appointments, duties and powers, rights and obligations and other personnel matters of the members and guarantees of the President and the members of the Court shall be regulated by law.

Financial and Economic Provisions

Budget and final accounts

Article 161- Central government final accounts bills shall be submitted to the Grand National Assembly of Turkey by the President of the Republic within six months of the end of the relevant fiscal year. The Court of Accounts shall submit its statement of general conformity to the Grand National Assembly of Turkey within seventy-five days of the submission of the final accounts bill to which it is related.

The submission of the final accounts bills and the statement of general conformity to the Grand National Assembly of Turkey shall not preclude the auditing and trial of the accounts for the relevant fiscal year that have not been concluded by the Court of Accounts, and shall not mean that a final decision has been taken on these accounts.

The final accounts bill shall be debated and adopted together with the budget bill of the new fiscal year.

Scrutiny of state economic enterprises

Article 165 – The principles governing the scrutiny of the accounts of public institutions and partnerships where more than half of the capital directly or indirectly belongs to the State, by the Grand National Assembly of Turkey, shall be regulated by law.

Political Rights and Duties

Principles to be observed by political parties

Article 69 – The income and expenditure of political parties shall be consistent with their objectives. The application of this rule is regulated by law. The auditing of acquisitions, revenue and expenditure of political parties by the Constitutional Court in terms of conformity to law as well as the methods of audit and sanctions to be applied in case of inconformity to law shall be indicated in law. The Constitutional Court shall be assisted by the Court of Accounts in performing its task of auditing. The judgments rendered by the Constitutional Court because of the auditing shall be final.”

Law no. 5018 on Public Financial Management and Control

External Audit

Article 68- The purpose of the ex post external audit to be performed by the Court of Accounts is to audit, within the framework of the accountability of public administrations within the scope of general government, the financial activities, decisions and transactions of management in terms of their compliance with the laws, institutional purposes, targets and plans, and to report their results to the Turkish Grand National Assembly.

The external audit is performed in accordance with the generally accepted international audit standards by carrying out the following:

a) On the basis of public administrations’ accounts and relevant documents, to perform financial audit on the reliability and accuracy of financial statements, and to determine whether the financial transactions related to revenues, expenditures and assets of public administrations comply with the laws and other legal arrangements.

b) To determine whether the public resources are used in an effective, economic and efficient way, to measure the activity results and to evaluate them as to their performance.

During the external audit, reports issued by the internal auditors of the public administrations shall be submitted to the information of the Court of Account auditors, if required so.

At the end of the audits, the reports on the issues stated in the subparagraphs (a) and (b) of second paragraph of this article shall be consolidated according to the administrations, and a copy shall be submitted to the relevant public administration and replied by the head of public administration. The Court of Accounts

shall prepare the External Audit General Evaluation Report by taking into account the audit reports and replies given thereto, and present it to the Turkish Grand National Assembly.

The finalizations of accounts by the Court of Accounts means taking a decision on whether the revenue, expenditure and asset accounts and related transactions of the public administrations within the scope of general government are in compliance with the legal provisions.

Other issues on the finalization of external audit and accounts shall be stipulated in the relevant law.”

Law no. 6085 on the Turkish Court of Accounts

Audit area

Article 4- (1) Turkish Court of Accounts shall audit;

a) Public administrations within the scope of the central government budget and social security institutions, local governments, joint stock companies established by special laws and with more than 50% of its capital directly or indirectly owned by the public sector and other public administrations (with the exception of professional organizations that have a public status),

b) Provided that the public share is no less than 50%, all types of administrations, organizations, institutions, associations, enterprises and companies affiliated to, or founded by the administrations listed in point (a), or those of which the above mentioned administrations are directly or indirectly partners;

c) All types of domestic and foreign borrowing, lending, repayments, utilization of foreign grants received, giving grants, Treasury guarantees, Treasury receivables, cash management and other matters related to these, all transfers of resources and their utilization and the utilization of domestic and foreign resources and funds, including European Union funds;

d) All public accounts, including private accounts, funds, resources and activities regardless of whether these are in the public administrations budget.

The companies within the scope of points (a) and (b) with a public share of less than 50%, but subject to independent audit according to relevant regulations, their subsidiaries and affiliates are audited through the independent audit reports duly sent to the Turkish Court of Accounts. Turkish Court of Accounts presents the report based exclusively on the reports it received to the Turkish Grand National Assembly.

(2) Turkish Court of Accounts shall also audit the accounts and transactions of international institutions and organizations within the framework of the principles set out in the relevant treaty or agreement.

(3) Audit of public institutions, organizations and partnerships within the scope of Article 2 of Law No. 3346 on Regulating the Audit of State Economic Enterprises and Funds by the Turkish Grand National Assembly, dated 02.04.1987, shall be performed within the framework of the procedures and principles indicated in this Law and other laws.

Duties

Article 5- (1) Turkish Court of Accounts shall;

a) Audit the financial activities, decisions and transactions of public administrations within the framework of accountability and submit accurate, sufficient, timely information and reports to the Turkish Grand National Assembly on the results of these audits;

b) Audit whether or not accounts and transactions of public administrations within the scope of the general government with respect to their revenues, expenses and assets are in compliance with laws and other legal arrangements, and take final decision on matters related to public loss arising from the accounts and transactions of those responsible,

c) Submit the Statement of General Conformity to the Turkish Grand National Assembly,

d) Perform the duties of examining, auditing and taking final decision prescribed by laws.

Competences

Article 6- (1) In performing its duties prescribed by this Law or other laws, Turkish Court of Accounts shall be competent to correspond directly with public administrations and officials; to see required documents, books and records through its assigned personnel; to have these brought over to any location it deems appropriate, with the exception of assets; to call on relevant officials of all grades and categories in order to receive oral information; and to request representatives from public administrations.

(2) Turkish Court of Accounts may request all kinds of information and documents related to its audit works from public administrations and other real and legal persons including banks.

(3) Turkish Court of Accounts shall be competent to examine, on the spot and at any stage of operation and incidence, all related records, goods, properties, practices, transactions and services of those public administrations and institutions within its audit scope, by its assigned personnel or expert witnesses. The legal status, authorities and responsibilities of expert witness shall be subject to general provisions.

(4) Turkish Court of Accounts may also audit the accounts, transactions, activities and assets of public administrations as of the pertaining year or years irrespective of their account or activity period; as well as based on sector, program, project and topic.

(5) If deemed necessary in the course of audits, experts from outside Turkish Court of Accounts may be appointed. The principles and procedures pertaining to the appointment of expert witnesses and experts shall be laid down in a by-law.

Law no. 6216 on the Foundation and Duties of the Supreme Court

"Provisional assignment

Article 31- (1) In cases when needed during the performance of the Court of its duties as given to it by the Constitution and in this Code; judges, prosecutors and auditors of the Supreme Court of Accounts, of those working at public institutions and organizations who hold the status of civil servant and other public officials can be assigned to the Court under the condition that their monthly salaries, allowances, all sorts of raises, compensations and other financial and social rights and assistances are paid by their institutions. In assignments that will be made within the framework of this provision the consent of the public official shall be sought. Duration of assignments made as such shall not exceed one year. However, whenever necessary, this period may be extended in six monthly terms.

Financial supervision of political parties

Article 55- The Court receives help from the Turkish Court of Accounts so as to supervise the acquisition of property of political parties and the legality of the revenues and expenditures thereof. Political parties shall send to the Presidency of the Constitutional Court in compliance with the Code No. 2820, approved samples of each of the consolidated final account and the final accounts of the party headquarters and the provincial organization which includes the subordinate districts until the end of the month of June. The Court sends such documents that have been sent to it for examination to the Presidency of the Turkish Court of Accounts. Reports concerning the examination that has been carried out at the Turkish Court of Accounts shall be sent to the Court for ruling.”

Law no. 6271 on Presidential Elections

Aid to Candidates

Article 14- Information and documents related with aids and donations with electoral accounts, are presented to Supreme Election Council within ten days following the finalization of results. Supreme Election Council examines the electoral accounts in a month and determines deficiencies if any, or whether the above mentioned limits have been exceeded. Supreme Election Council gives candidate an appropriate duration to eliminate such deficiencies. Among the aids and donations, amounts that exceed determined limits are reverted to Treasury. While undertaking this mission, Supreme Election Council may take assistance from the Turkish Court of Accounts or any other related institutions

Audit of State Economic Enterprises and Funds by the Turkish Grand National Assembly

State economic enterprises mentioned in the last part of Article 4 of Law no. 6085 are required to be audited and reported on according to Article 43 of the same Law. Audit reports prepared in line with principles specified in Law no. 3346 on state economic enterprises within the scope of Law no.6085 are presented to the Committee on State Economic Enterprises to form the basis of the TGNA audit.

Regarding the activities and services of the TCA, there are no legal conflicts of mandates or duties with any other public administration. Abovementioned legal obligations are fully met, and there is no immediate need for an amendment to the regulations regarding the TCA.

Table 2: Legal Framework Analysis

Legal Obligation	Basis	Findings	Needs
<p>Conducting regularity and performance audits and audits of state economic enterprises and taking final decisions on the accounts and acts of the responsible officials as part of the judiciary function</p>	<p>Articles 68 and 71 of Law no. 5018 Articles 4, 5, 43, 48, 49, 50, and 51 of Law No. 6085</p>	<p>Audits and judiciary functions are regularly performed in accordance with the international auditing standards and international best practices under the constraints of the current workforce and time.</p>	<p>There is no need for a legal amendment.</p>
<p>Presenting the Statement of General Conformity, External Audit General Evaluation Report, Accountability General Evaluation Report, State Economic Enterprises General Report and Financial Statistics General Evaluation Report to the Turkish Grand National Assembly</p>	<p>Articles 160 and 161 of the Constitution, Article 68 of Law no. 5018, Article 43 of Law no. 6085</p>	<p>The general reports prepared as a result of the audits are presented to the Turkish Grand National Assembly and published every year within the time periods specified in relevant regulations.</p>	<p>There is no need for a legal amendment.</p>

2.4 Analysis of Fundamental Policy Documents

Medium-Term Economic Program (2018–2020)

- Strengthening the institutional structure of the public financial system

-Alignment between fundamental policy documents, the Development Plan in particular, and the processes for the preparation of strategic plans and performance programs will be enhanced.

-Works concerning program-based performance budgeting, which facilitates the monitoring of effective use of public resources, will be finalized.

-Works regarding the integrated public financial management information systems will be completed.

-Fight against informal economy will be pursued by prioritizing the areas, where tax loss is high, through increasing data share and collaboration among public administrations, enhancing voluntary compliance and social awareness as well as strengthening audit mechanisms.

-The implementation infrastructure of the TCA will be enhanced to improve the understanding, capacity, and effectiveness of the audit.

Medium-Term Fiscal Plan (2018-2020)

- Main Policies on Budget Expenditures

-The compliance capacity of the public administrations with the provisions of the Public Internal Control Standards will be increased; risk management practices in the public sector will be generalized; and for the use of all public administrations, a guide on risk management and a risk management software will be developed.

-Actions to strengthen human resources infrastructure will be accelerated to ensure more effective implementation of the internal audit system in public administrations. The degree of compliance of public entities with the Public Internal Audit Standards will be increased. Actions for the external assessment of the internal audit activities will continue in public administrations.

-The primary functions of our financial management system, which are macroeconomic forecasting and planning, financial planning, budget preparation, budget process and budget execution, cash management, debt management, revenue management, public personnel management, asset management, accounting and financial reporting, monitoring and evaluation as well as audit processes will be integrated within the scope of interoperability principles. This integration will increase the level of control over spending processes, speed up the processes related to financial transactions, and make statistical analysis

methods widespread in decision-making processes. Costs will be reduced by ensuring efficiency in resource use by increasing the use of electronic documents.

International Fundamental Documents

It has been established in the Laws No. 5018 and No. 6085 that the external audit is performed according to international auditing standards. Furthermore, the European Union has set out the minimum institutional and professional requirements that SAIs of candidate countries should meet during the accession process. The reference documents containing these requirements are as follows:

- Auditing Standards of the International Organization of Supreme Audit Institutions (INTOSAI)

It has been established in the Laws No. 5018 and No. 6085 that the external audit is conducted in line with international auditing standards.

The auditing standards, which were developed in 1987 with the purpose of ensuring consistency among INTOSAI member SAIs in audit methods, techniques, and reporting, were finalized in 2001 with further amendments and additions. Afterwards, INTOSAI working group, Professional Standards Committee (PSC), merged all existing and new INTOSAI standards and guidelines into one common framework under the name of International Standards of Supreme Audit Institutions (ISSAI). The first complete set of ISSAIs was presented and endorsed at the INTOSAI Congress in South Africa in 2010. INTOSAI has issued two sets of professional standards: ISSAIs and the INTOSAI Guidance for Good Governance (INTOSAI GOV).

The ISSAIs form a hierarchy of official pronouncements with four levels:

1. Founding Principles,
 2. Prerequisites for the Functioning of Supreme Audit Institutions,
 3. Fundamental Auditing Principles
 4. Auditing Guidelines
- INTOSAI Strategic Plan (2017-2022) and EUROSAI Strategic Plan (2017-2023)

Holding the presidency of EUROSAI for 2017-2020, the TCA has also taken part in the process of preparing the EUROSAI Strategic Plan for 2017-2023. EUROSAI Strategic Plan has been developed based upon two strategic goals, and in order to meet these strategic goals; strategic aims and activities have been set out. Some of these activities, which have been assessed as essential tasks for the TCA to act as the president and a member of EUROSAI, have been taken into account in the TCA Strategic Plan for 2019-2023.

Implemented for 2017-2022, the INTOSAI Strategic plan has been prepared based on four strategic goals, and to carry out these strategic goals, related activities have been determined. The UN, in various forums and through the active engagement of INTOSAI, has underscored the indispensable role of independent and capable SAIs in the efficient, effective, transparent, and accountable implementation of the 2030 Agenda for Sustainable Development. Moreover, works and activities undertaken by the SAIs to contribute to the 2030 Agenda for Sustainable Development have been included in the INTOSAI Strategic

Plan. In this context, the TCA aims to internalize and perform those activities defined in the INTOSAI Strategic Plan, which is an international fundamental document, as strategic objectives and indicators.

- **International Cooperation**

Within the scope of international relations, the TCA is in close cooperation with international and regional organizations of SAIs, being a member of the International Organization of Supreme Audit Institutions (INTOSAI), the European Organization of Supreme Audit Institutions (EUROSAI), the Asian Organization of Supreme Audit Institutions (ASOSAI), and the Economic Cooperation Organization Supreme Audit Institutions (ECOSAI). In addition to being represented on the EUROSAI, ECOSAI, and ASOSAI Governing Boards, the TCA is also holding the presidency of ECOSAI for 2016-2019 and EUROSAI for 2017-2020.

Table 3: The Analysis of Fundamental Policy Documents

Fundamental Policy Document	Related Section / Reference	Duties Assigned / Needs
<p>Medium-Term Programme</p>	<p>To strengthen the institutional structure of the public financial system</p>	<p>To enhance the implementation infrastructure of the TCA to develop the perspective, capacity, and effectiveness of audit</p>
<p>International Fundamental Documents - EUROSAI Strategic Plan 2017-2023</p>	<p>-To promote and encourage institutional development through self-assessment, peer reviews, and other evaluations -To support the development of innovative audit approaches and methods</p>	<p>-To determine the needs for institutional capacity development through internal assessments -To carry out methodology development initiatives with international collaboration</p>
<p>International Fundamental Documents -INTOSAI Strategic Plan 2017-2022</p>	<p>To contribute to the follow-up and review for the SDGs within the context of each nation's specific sustainable development efforts and SAI's individual mandates.</p>	<p>-To assess the readiness of national systems to monitor and report on progress toward the achievement of the SDGs, and subsequently to evaluate the reliability of the data they produce -To evaluate the economy, efficiency and effectiveness of the key government programs for addressing a national sustainable development goal in a specific topical area and what needs to be done to meet the goal better -To report on the nation's overall progress in meeting the SDGs and providing data and insight for the country report to be developed as part of the global follow-up and review processes</p>

2.5. Products and Services Related to the Areas of Activity

The table below shows products/services of the TCA within the framework of legal regulations.

Table of Product/ Services Regarding Audit

Activity	Reports and Other Legal Documents	Legal Obligations	Legislation	Stakeholders
Audit	Audit Reports on Public Administrations	To prepare audit reports produced as a result of regularity and performance audit, send them to the related public administrations, and to make them public	- Constitution -Law No.5018 -Law No.6085	-Grand National Assembly of Turkey (except audit reports of local administrations) -Public Administrations -Public
Audit	External Audit General Evaluation Report	To prepare the External Audit General Evaluation Report based on audit reports of public administrations, send them to the related public entities, and to make it public	- Constitution -Law No.5018 -Law No.6085	-Grand National Assembly of Turkey -Public Administrations -Public
Audit	Activity General Evaluation Report	To prepare the Activity General Evaluation Report after evaluating administrative activity reports submitted by public entities, Local Administrations General Activity Report prepared by Ministry of Interior and General Activity Report prepared by the Ministry of Finance; to send it to the related public administrations; and to make it public	- Constitution -Law No.5018 -Law No.6085	-Grand National Assembly of Turkey -Public Administrations -Public
Audit	Financial Statistics Evaluation Report	To prepare Financial Statistics Evaluation Report after evaluating annual financial statistics issued by the Ministry of Finance, send it to the related public administrations and to make it public	- Constitution -Law No.5018 -Law No.6085	-Grand National Assembly of Turkey -Public Administrations -Public

Activity	Reports and Other Legal Documents	Legal Obligations	Legislation	Stakeholders
Audit	Statement of General Conformity	To prepare the Statement of General Conformity for the public entities within the scope of the general government, send it to the related public administrations and to make it public	- Constitution -Law No.5018 -Law No.6085	-Grand National Assembly of Turkey -Public Administrations -Public
Audit	Subject-based Audits Reports	To audit the accounts, transactions, activities, and properties of public administrations as of the pertaining year or years irrespective of their account or activity period based on sector, program, project, and a specific subject	-Law No.5018 -Law No.6085	-Grand National Assembly of Turkey -Public Administrations -Public
Audit	Public Enterprises Annual Audit Reports	To prepare the Public Enterprises Annual Audit Reports following the audit of Public Enterprises, and to send them to the related administrations required by law	- Constitution -Law No.5018 -Law No.3346	-Grand National Assembly of Turkey -Ministry of Development -Public Enterprises -Ministry of Treasury and Finance
Audit	Public Enterprises General Report	To prepare the Public Enterprises General Report, which includes annual activity results of audited Public Enterprises, and send it to the related administrations required by law	- Constitution -Law No.5018 -Law No.3346	-Grand National Assembly of Turkey -Public Enterprises -Public

<p>Audit</p>	<p>Political Parties Review Reports</p>	<p>To provide assistance to the Constitutional Court in auditing lawfulness of property acquisitions by the political parties and of their revenues and expenditures</p>	<p>-Law on the Establishment and Rules of Procedures of the Constitutional Court No.6216</p>	<p>-Constitutional Court -Political Parties</p>
<p>Audit</p>	<p>Audit Manuals</p>	<p>To establish TCA 's audit methodologies in line with the TCA regulations</p>	<p>-Law No.5018 -Law No.6085</p>	<p>-Turkish Court of Accounts -Public Administrations -Grand National Assembly of Turkey</p>
<p>Audit</p>	<p>Other Reports</p>	<p>To prepare other reports, except those stipulated in other articles herein prepared as a result of audits and examinations, and send them to the related administrations</p>	<p>- Constitution -Law No.5018 -Law No.6085</p>	<p>-Grand National Assembly of Turkey -Public Administrations -Public</p>

Table of Product/ Services Regarding Trial

Activity	Reports and Other Regulations	Legal Obligation	Legislation	Stakeholders
Trial	Judicial Report	To prepare judicial reports, where a matter resulting in a public loss is detected in the course of the audit of the accounts and transactions of public administrations within the scope of the general government	-Law No.6085	-TCA -Trial Chambers of TCA
Trial	Writs	To take decisions on judicial reports at the end of trials conducted by chambers of the TCA and to prepare the writs	-Law No.6085	-Responsible Public Officials -Public Administrations to which Public Officials are Affiliated -Ministry of Finance -Relevant Accounting Unit -Office of the Chief Prosecutor
Trial	Follow-up of the Execution of Writs	To follow up on the execution of writs and carry out the procedures thereof	-Law No.6085	-Office of the Chief Prosecutor -Relevant Public Administrations -Judicial authorities
Trial	Evaluations of Illegal Acts Involving Offences	To send the file to the Chief Prosecutor of the TCA either to be handed over to the responsible official's public administration for the needed actions to be taken, or to be sent directly to the Public Prosecution Office for an investigation in accordance with the nature of the offence, if the initial collected evidence is qualified as subject of public prosecution	-Law No.6085	-Chambers of TCA -Office of the Chief Prosecutor -Relevant Public Administrations -Judicial authorities

Trial	Decisions of the Board of Appeals	To discuss and decide on the applications made regarding writs prepared by the chambers of the TCA	-Law No.6085	-TCA -Responsible Public Officials -Chambers of TCA
Trial	Unification or Change of Case Law	To decide on the unification of case law if respective writs of chambers or the Board of Appeals are contradictory, despite the cases are of the same nature and based on similar documents, and to publish the decisions on unification or change in the Official Journal	-Law No.6085	-Public Administrations -Public
Trial	The Opinion of the Turkish Court of Accounts	To express opinions on by-laws and regulatory acts in the nature of by-laws prepared on financial matters by the public administrations within the scope of the general government	-Law No.6085	-Public Administrations within the scope of the General Government

Table of Other Products and Services

Activity	Other Services	Legal Obligation	Legislation	Stakeholders
Other Activities	Information Acquisition Response Letters	To respond to the information acquisition requests within the scope of Law No. 4982	Act on the Right of Information Acquisition Law No.4982	-Applicants
Other Activities	Education and Publication	To provide training and publication services in order to share professional and scientific studies	Law No.6085	-TCA -Public Administrations -SAIs -Public

2.6. Stakeholder Analysis and Expectations

2.6.1- Internal Stakeholder Analysis

The internal stakeholder survey responded by professional and supporting staff, and the expectations and recommendations of the TCA personnel have been taken into account at every stage of the strategic planning as a guiding element. The expectations and recommendations of the internal stakeholders are as follows:

- To monitor and measure audit results
- To enhance the effectiveness of audit
- To conduct audit of economy, efficiency and effectiveness on public resources
- To follow-up execution of writs effectively
- To plan and carry out domestic training programs on a regular basis
- To improve the work environment
- To achieve a fairer allocation of work

2.6.2 External Stakeholder Analysis

External stakeholders consist of the TGNA and political parties, other public entities with audit and judicial functions, auditees, civil society organizations, and the public. Following the assessment of external stakeholder surveys, the expectations and recommendations of external stakeholders, on which great emphasis has been placed during the strategic planning, are listed as follows:

- To standardize audit methods and processes
- To put more emphasis on performance audit and audit of economy, efficiency and effectiveness on public resources
- To develop mechanisms for findings and recommendations to be followed up to enhance the effectiveness of audit
- To focus on the audit of strategic management and internal control systems
- To improve the professional competency of auditors
- To increase the effectiveness of quality control processes
- To enhance communication with auditees
- To be a leading model among public entities

2.7 Intra-institutional Analysis

According to Law No. 6085, the TCA conducts two primary functions, trial and audit, and undertakes its duties through chambers of trial and audit groups.

TCA consists of the presidency, judicial and decision-making bodies.

The Presidency is composed of the President of the TCA, deputy presidents, and heads of departments.

The President of the TCA assigns two deputy presidents, one for audit and the other for administrative tasks, from among its members.

The deputy president responsible for audit is in charge of preparing audit program and executing, reporting, and reviewing audit activities. In performing these tasks, five heads of departments selected from professional personnel, who have been promoted to class one, are assigned to assist the deputy president.

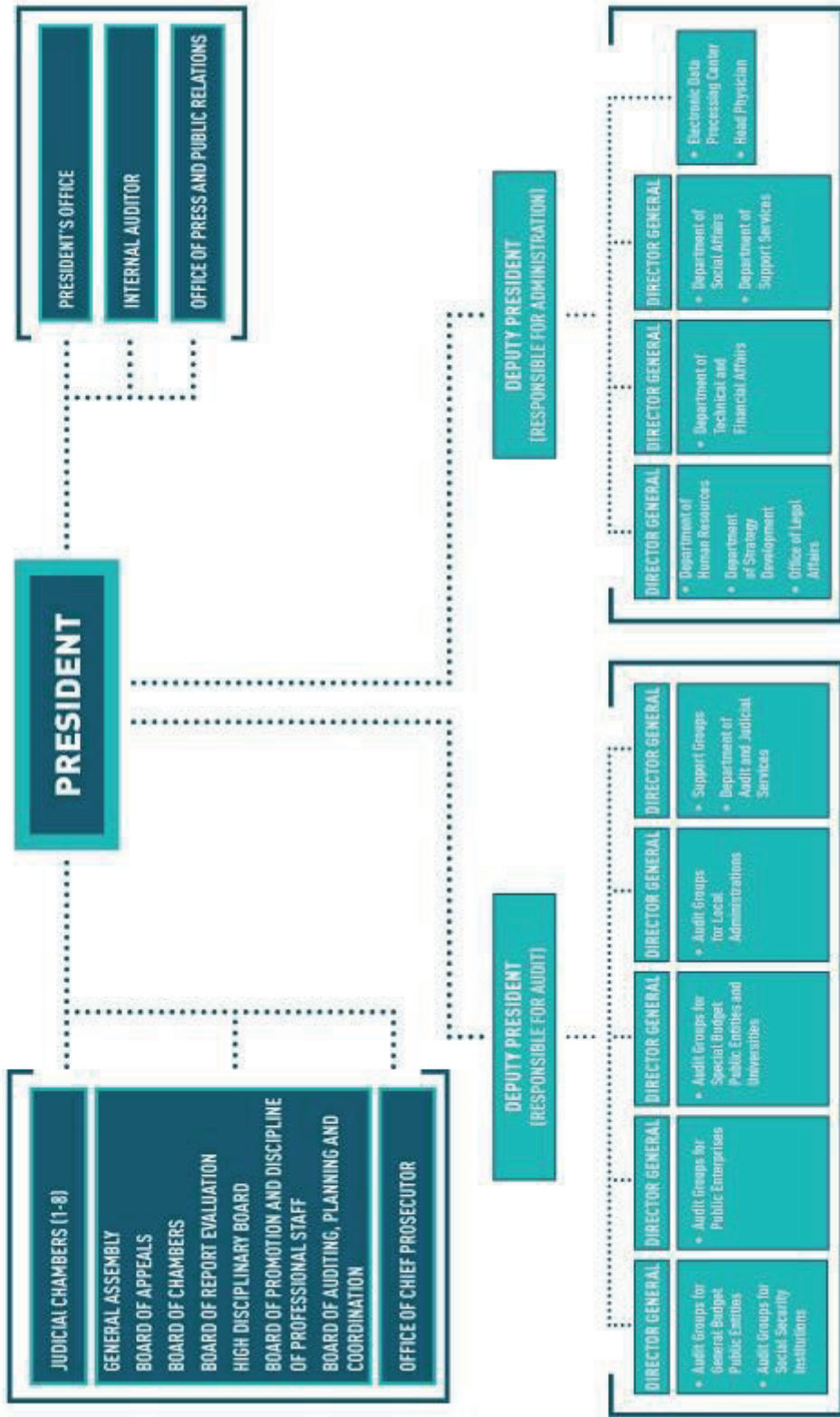
Audit and audit supporting groups exercise their duties under the authority of heads of departments. Audit groups are established according to budget types. Audit supporting groups carry out the tasks assisting the audit activities.

The deputy president responsible for administrative issues conducts administrative tasks on behalf of the President of the TCA. In order to assist the deputy president in performing his duties, three heads of departments are assigned.

Administrative tasks are carried out by the supporting staff subject to Law No. 657.

Judicial and decision-making bodies are Chambers, General Assembly, Board of Report Evaluation, Board of Appeals, Board of Chambers, High Disciplinary Board, Board of Promotion and Discipline of Professional Personnel, Board of Auditing, Planning and Coordination, and Office of the Chief Prosecutor.

TCA ORGANIZATIONAL CHART



2.7.1- The Analysis of Human Resources

Human resources of the TCA consist of the professional personnel, Chief Prosecutor, prosecutors, and the supporting staff.

Professional personnel includes the President of the TCA, chairmen of chambers, members and auditors. The President of the TCA is elected by the General Assembly of TGNA as per the Law No. 6085.

Chairmen of chambers are elected by the General Assembly from among the members. Deputy Presidents appointed by the President of the TCA have the status of chairman of the chamber.

Members are elected by the TCA General Assembly and the TGNA according to Law No. 6085.

The auditors are appointed by the President of the TCA from among the applicants, who have graduated from the faculty of law, political sciences, economics, business administration, economics and administrative sciences or at least from four-year national or foreign faculty or school of higher education whose equivalence to aforesaid faculty is certified



by the Council of Higher Education, after passing the written entrance exams held by the Student Selection and Placement Center and the interview conducted by the TCA.

The Chief Prosecutor is appointed by the decision of the President of the Republic of Turkey while prosecutors are appointed upon his approval.

Supporting staff are assigned by the President of the TCA in accordance with the Law no.657 on Civil Servants.

Presidency

- ❖ President
- ❖ Deputy Presidents (2)
- ❖ Heads of Departments (8)
 - Heads of Departments Responsible for Audit (5)
 - Heads of Departments Responsible for Administration (3)
- ❖ Members (56) (except for the President and Deputy Presidents)
In each chamber
 - Chairman of Chamber (1)
 - Members (6)

General Assembly

- ❖ President
- ❖ Deputy Presidents
- ❖ Chairmen of Chambers (8)
- ❖ Members (48)

Board of Appeals

- ❖ Chairmen of Chambers (4)
- ❖ Members (16)

Board of Chambers

- ❖ Chairmen of Chambers (2)
- ❖ Members (24)

Board of Report Evaluation

- ❖ President
- ❖ Deputy Presidents
- ❖ Chairmen of Chambers (2)
- ❖ Members (8)

Office of Chief Prosecutor

- ❖ Chief Prosecutor
- ❖ Prosecutors (10)

Audit Groups

- ❖ Audit Groups (30)

- Auditors (603)

Supporting Groups

- ❖ Supporting Groups (7)
- Auditors (54)
- Candidate Assistant Auditors (45)

Chambers and Boards

- ❖ Rapporteurs (54)

Supporting Units

- ❖ Heads of Units (7)
- Supporting Staff (992)

Chart 1: General Breakdown of the TCA Personnel

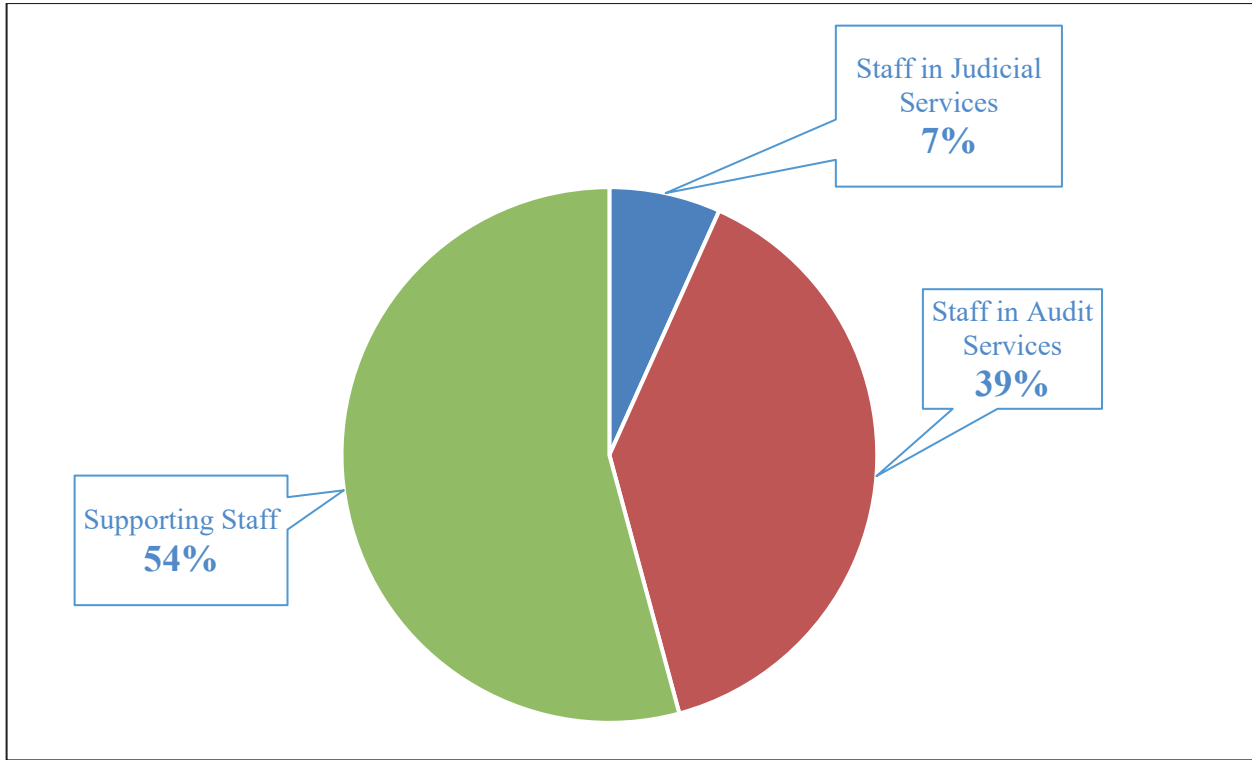


Chart 2: Breakdown of the Staff According to Age

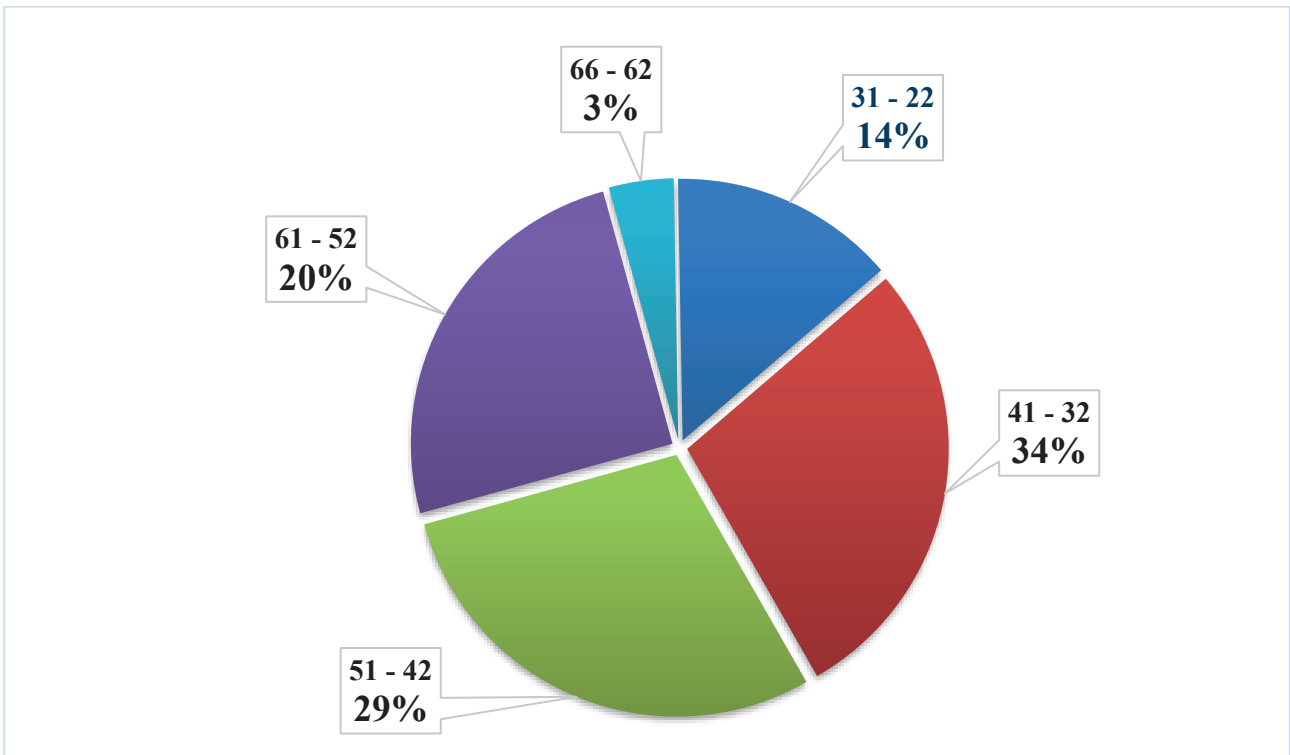


Chart 3: Breakdown of the Staff According to Education Status

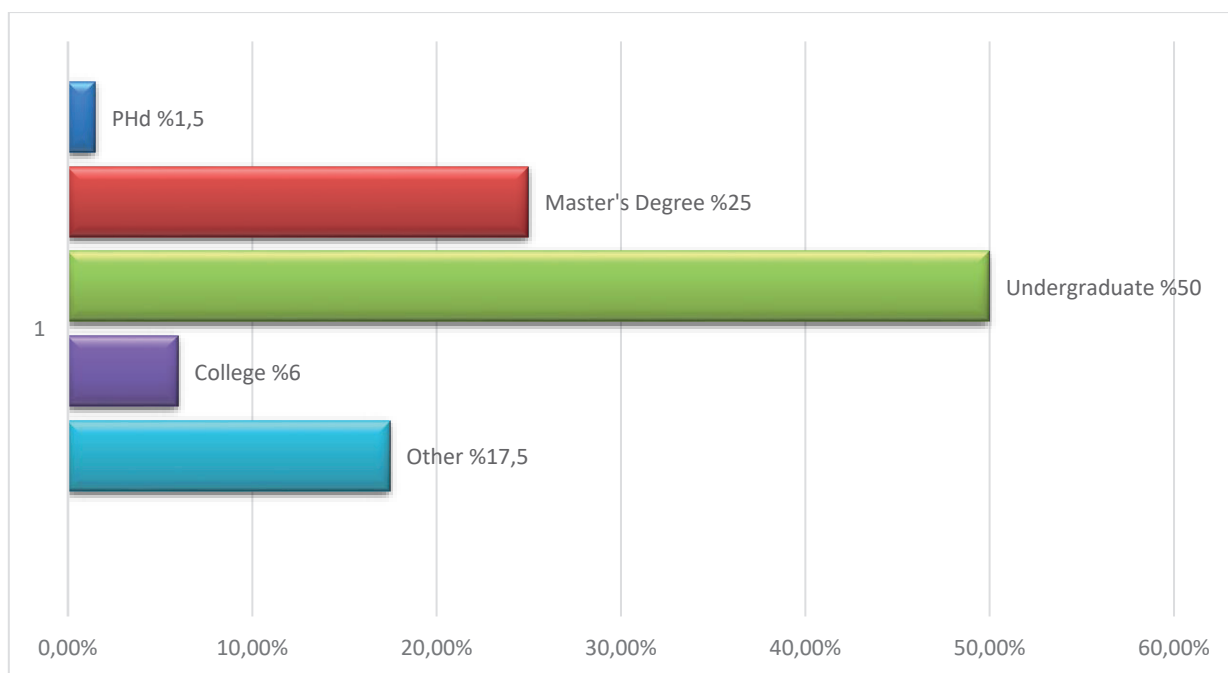
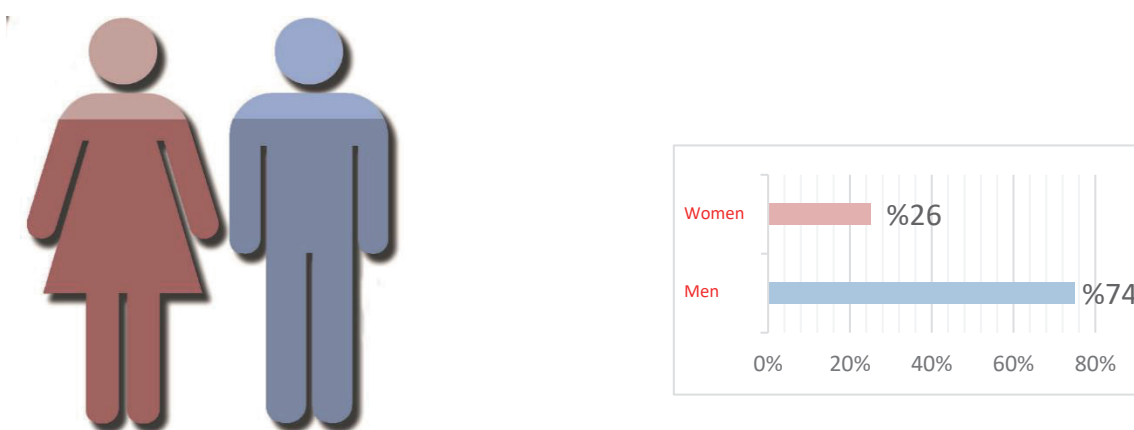


Chart 4: Breakdown of the Staff According to Gender



During the strategic planning of the 2014-2018 period, job descriptions, which encompass all actions and activities of the TCA, have been prepared and work processes have been outlined as the first step of competency analysis of human resources. The job description of each staff at any position has been set out by making process modeling with the determined work processes.

Finally, during the strategic planning of the 2019-2023 period, fundamental competencies that each staff at any specific position is required to have and competency gaps will be determined based on job descriptions and process cards. In the light of these activities, educational needs will be identified, and subsequently, the long term training plan will be prepared.

2.7.2- The Analysis of Organizational Culture

In general, decision-making processes in TCA are transparent, and the staff can be involved in the operations if needed. Decisions related to management of the TCA are taken by the Board of Auditing, Planning, and Coordination consisting of the President, deputy presidents and heads of departments. Board decisions are documented and sent to the related departments or made available to the entire TCA.

Necessary mechanisms have been constructed to ensure that the information is effectively delivered in the TCA and the processes have been clearly defined. All TCA activities are being conducted in a transparent manner, and all significant decisions are being shared within the TCA.

TCA consists of the personnel who work in judicial, audit and administrative services. As a whole, all staff serve for audit and judicial activities and work in collaboration. Audits are carried out on the basis of teamwork, and the effectiveness of teamwork is evaluated by team leaders and heads of audit groups. However, based on the surveys and other performance assessments conducted within the TCA, it is seen that some shortcomings about ensuring coordination among audit teams and units exist. Such shortcomings were detected during the preparation process of strategic planning and thereby the actions needed to eliminate such deficiencies were set out accordingly. Furthermore, precautions will be taken for more effective coordination among audit teams and units.

During the strategic planning, meetings were held with the senior management to provide information regarding each process, and the assessment of management was included in the draft strategic plan. Additionally, preparations for the strategic plan were shared with the personnel; platforms through which they can contribute were formed; and assessment surveys were conducted to be included in the strategic plan. Such activities and studies were performed to ensure that both management and the TCA personnel internalize and contribute to the strategic plan.

Through regularly-held internal trainings, an education policy aiming at constant learning and development has been adopted. However, since the competency analysis of human resources has not been completed yet, the existing training plans are not based on a comprehensive needs analysis. Following the completion of the competency analysis, an education plan, which can identify the gaps, satisfy the needs, encourage continuous development, and value experience sharing, will be prepared.

There is a web and intranet portal, a kind of internal communication tool, which allows the TCA personnel to reach timely, necessary and sufficient information in order to carry out the tasks.

Each unit has a communication infrastructure. Communication and transfer of information are performed via SayCAP, Saybis, SayNET, common platform of each group, written documents, telephone, fax, and e-mail.

There are also ongoing studies to maintain and improve communication with external stakeholders. For instance, regular workshops are being organized with some of the external stakeholders over the last few years. Furthermore, by conducting an annual 'Institutional Recognition Questionnaire', external stakeholders are being involved in service processes.

Besides, within the context of enhancing communication with public administrations, informative meetings are held in the cities deemed appropriate with entities similar in nature with the aim of increasing awareness about audit, discussing common problems, and suggesting appropriate solutions to these problems.

TCA is continuously improving itself in the field of strategic management. Plan and policy documents concerning strategic management are prepared and implemented in accordance with the processes outlined in the legal arrangements. However, the level of internalisation of such documents within the TCA is still not enough. Thus, through the activities to be implemented during the Strategic Plan for 2019-2023, it is aimed to develop a strategic management approach, enhance the awareness of personnel, and increase the level of internalisation of the planning documents.

Principles concerning the employment of the TCA personnel, training of assistant auditors, promotion of supporting staff and professional personnel as well as disciplinary matters and personnel records are described in Law No. 6085. The plan where the procedures related to the human resources management processes are described in full is monitored periodically.

There are also task cards , which demonstrate the work list of each unit, unit organizational structure schemas, job description and work distribution charts.

2.7.3- The Analysis of Physical Resources

The TCA delivers services in its main building in Ankara/Balgat, which belongs to the Treasury and has a usage area of 96.000 m². There are also archive buildings in Gölbaşı and METU.

There are 715 houses provided for the use of the TCA personnel and two training and social facilities in Manavgat and Gölbaşı. The main building has a library, health center, conference hall, dining halls, nursery, post office, and a bank office.

Additionally, there are 55 vehicles used for the TCA services including 45 automobiles.

2.7.4- The Analysis of Technological and Information Infrastructure

Information technology is based on the vision of meeting organizational functions and managerial needs by benefiting from the developing technologies effectively and reliably.

Making services easily accessible and consistent with international standards, establishing quality criteria, training personnel and conducting competency tests as well as adopting the ultimate user satisfaction approach have been acknowledged as fundamental principles.

Considering the scope and significance of ongoing and targeted activities, it has been evaluated that being structured as a ‘Big Data Processing Center’ is inevitable. Also, the necessity of revising the organizational chart of the unit and defined tasks and services in the context of today’s needs has been realized. Thus, the TCA has started to get consultancy services in related areas. As the quality of services is determined by the competency of personnel, the TCA is planning training programs and competency criteria necessary for the specialisation each staff.. Work areas are clearly outlined, and responsibilities are set out. Based on the description of services provided and policy and procedures pertaining to each service, quality criteria are determined.

By designing the services thoroughly in the main area of audit and judicial services, the TCA plans that the staff working in judicial and audit services, auditees and those judged can manage their operations and transactions via information systems. Furthermore, the TCA has undertaken the revisions regarding managerial processes and has focused on providing audit tools and data analysis methods through computer systems.

Infrastructure preparations are being made to set up an ‘Organizational Resources System’, which centralizes the information to manage and audit each activity process, and to construct a “Decision Support System” which empowers decision mechanisms. With the help of these systems, the information will be centralized and effective, secure, and automated processes among units will operate efficiently.

Furthermore, the ‘paperless office solution’, which is an economical and eco-friendly choice that will boost the operations, has been adopted and technical preparations as well as legislation required for the ‘Electronic Document Management System’ have been completed. With this system, it has been possible to prepare and monitor digital documents internally and externally.

As a result of rapid digitization and centralization of information, the security of information systems (Cyber Security) has become a top priority all over the world. Based on national and international standards in this field, preparations have been launched for the establishment of the ‘Information Security Management System’ which, in the first phase, includes ‘IT Unit’ and its processes. Following the completion of work regarding information processing stages and services, Information Security Management System will be maintained through regular internal controls and awareness trainings by being expanded to the other processes of the TCA.

With the purposes of cybersecurity, practical use of technology, and ultimate user satisfaction, the hardware and the network infrastructure of the Information Processing Center have

been redesigned. Besides, works are being carried out toward setting up a ‘Disaster Recovery Center’ in order to run the operations continually, completely and reliably. Due to the existence of various institutional data to be processed and their potential to affect organizational functions directly, the TCA has chosen external companies and institutions whose trustworthiness is nationally recognized. Receiving consultancy services from these specialized firms and institutions, value is added both to the TCA and our country.

2.7.5- The Analysis of Financial Resources

The TCA is a general-budget entity, which does not have any resource other than its budget. It performs its activities and projects by using the budget allocated to it.

Estimated Resources

Resources	Plan Year 1	Plan Year 2	Plan Year 3	Plan Year 4	Plan Year 5	Total Resources
General Budget	276.817.600	303.595.000	333.954.500	367.349.950	404.084.945	1.685.801.995
Special Budget						
Local Administrations						
Social Security Institutions						
Extra- Budgetary Funds						
Revolving Fund Enterprises						
Foundations and Associations						
Foreign Resources						
Other Resources						
TOTAL	276.817.600	303.595.000	333.954.500	367.349.950	404.084.945	1.685.801.995

Estimated Costs

	Plan Year 1	Plan Year 2	Plan Year 3	Plan Year 4	Plan Year 5	Total Costs
Aim 1	182.814.488	183.751.179	192.523.874	202.081.428	212.185.489	973.356.448
Objective 1	170.641.179	179.188.934	187.964.263	197.362.474	207.230.598	942.387.448
Objective 2	2.812.006	3.037.177	2.958.364	3.037.638	3.189.520	15.034.705
Objective 3	517.783	562.948	591.065	620.610	651.648	2.944.054
Objective 4	776.676	844.421	886.598	930.934	977.473	4.416.102
Objective 5	8.066.844	117.699	123.584	129.762	136.250	8.574.139
Aim 2	37.345.915	32.640.291	34.022.733	47.422.665	49.793.799	201.225.403
Objective 1	21.533.889	22.273.505	23.339.349	24.506.313	25.731.629	117.384.685
Objective 2	11.402.476	10.262.086	10.683.384	17.436.052	18.307.855	68.091.853
Objective 3	4.409.550	104.700	-	5.480.300	5.754.315	15.748.865
General Government Expenditures	56.657.197	87.203.530	107.407.893	117.845.857	142.105.657	511.220.144
TOTAL	276.817.600	303.595.000	333.954.500	367.349.950	404.084.945	1.685.801.995

2.8. PESTLE Analysis

Political Factors

Many ministries and public administrations within the scope of central government are expected to go through structural changes following the shift to the Presidential System. These changes, however, could not be reflected in the Strategic Plan, strategic objectives and performance indicators as they had not existed during the strategic planning period for 2019-2023. After the impacts and consequences of system change are seen on the organizational structure, the TCA will need to reorganize its activities and audits accordingly.

In the current situation, the need and possibility of restructuring public management system can be regarded as a risk since it may put off planning audits. Aside from this issue, there are no other political factors affecting the TCA's activities.

Economic Factors

With the new system and management perspective, which was formed as a result of the presidential and parliamentary elections of 2018, the budgetary policy is also likely to have a transformation. The TCA, therefore, will plan its activities accordingly. Furthermore, it will intensify audits on the areas prioritized with the budget and continue its duties by focusing on subject-based audits related to more than one institution.

The possibility of budgetary policy change with the new executive and legislative system can be regarded as a significant factor in terms of planning audits. However, the adverse effects of this change can be eliminated with a flexible approach in preparing audit plans.

National and international economic trends are likely to have an impact on the operations of investment institutions in particular. Although these trends are unlikely to affect TCA's activities directly, they can help determine the scope of the audit. In this regard, national and international economic situation and developments will be followed up closely, and the impacts of these developments on audit and judicial functions will continuously be reviewed.

Socio-Cultural Factors

Recent demographic trends in Turkey display that although the population growth rate has been decreasing over the last years, the young population between the age of 20 and 34 is expected to continue increasing between the years 2019-2023. When the demographic data of Turkey are evaluated together, it is foreseen that the number of young and educated citizens regarded as the stakeholders of TCA will be rising in the years 2019-2023. To respond to the demands of the increasing population and

to deliver more qualified services, the TCA should take into consideration this trend when planning its activities.

The changing population structure will also create the need for changes in public services. In order to ensure effective auditing of the public services that are changing and focusing on new areas based on the needs of citizens, the TCA should update its activities and be citizen-oriented. In this context, taking into account the reflection of demographic trends in audit activities and consistently identifying strategic objectives and performance indicators during the strategic planning for 2019-2023, should be seen as an opportunity for the TCA.

Technological Factors

The science world, which is in constant development, is also developing technologies which affect a wide range of the activities and outputs of public administrations. The TCA can benefit from these new technologies in its audit and judicial activities. For instance, many technological innovations, such as using information systems to assist audits and benefiting from social media platforms for communicating with stakeholders, affect the TCA's activities.

Following up technological innovations and applying them to the activities are not only a necessary but also a tough process. In this regard, continuously developing and improving technology should be considered as both an opportunity and a threat for the TCA, and thereby necessary measures should be identified and taken to benefit from those opportunities.

Legal Factors

In the current situation, there is no need for legal amendments concerning the TCA's legal authorities and activities. When such modifications or new legislative works occur, the TCA's opinions and recommendations are also taken into account, and the process is completed in coordination.

On the other hand, legal factors, which influence the TCA's activities and audits, do not only consist of the TCA legislation. In general, legal amendments or replacements in various fields such as public financial management system, accounting practices or public purchases will also affect the TCA's activities indirectly. In order to mitigate the negative impacts of those legal changes on audits, updated in-service training programs will be organized regularly.

Environmental Factors

Environmental developments or innovations, as well as the international agreements in these areas, are considered to have no direct impacts on the TCA.

Factors	Findings	Institutional Effects		What should be done?
		Opportunities	Threats	
Political	Switch to Presidential System	TCA gains power and its leading and guiding functions become important with the restructured public financial management system	<ul style="list-style-type: none"> - Having difficulties in planning audits due to new institutional structure which was not established during the Strategic Planning -Public entities' work processes and financial statements can be affected by the difficulties that might arise during the restructuring process of public administrations 	<p>Following the establishment of the new organizational structure, the TCA audit groups and teams should be restructured consistent with the new structure</p>
	The possibility of going through a change in budgetary policies with the new government system		<ul style="list-style-type: none"> - Having difficulties in planning and prioritizing the audits - The activities of institutions in charge of managing public investments are affected by national and international economic developments 	<ul style="list-style-type: none"> - Annual and five-year audit plans should be prepared in a way that they can be adjusted according to government priorities - Economic developments and related investment approaches should be followed up closely, and audits should be planned accordingly
Economic				

<p>Socio-cultural</p>	<p>The need for a change in the structure and variety of public services with the increasing number of young, educated and conscious citizens</p>	<p>Increased quality of TCA's activities and outputs due to the growing stakeholder expectations</p>		<ul style="list-style-type: none"> - Constant communication should be in place with external stakeholders through conducting stakeholder analysis more regularly and effectively - The quality of outputs should be elevated by reflecting stakeholder expectations upon the TCA's activities
<p>Technological</p>	<ul style="list-style-type: none"> -The common use of social media tools by public entities and institutions -Developing technological systems and devices which can assist audit 	<ul style="list-style-type: none"> - Increasing the quality and effectiveness of audit by benefiting from technological innovations - Communicating with external stakeholders more easily via the effective use of social media tools 		<ul style="list-style-type: none"> - Technological developments and innovations pertaining to the TCA and its operations should be followed up closely - Actions for the use of social media tools should be initiated
<p>Legal</p>	<p>Amendment and/or replacement of legal arrangements concerning auditees</p>		<p>The need for monitoring all legal arrangements related to public financial management system on a regular basis</p>	<p>Work should be carried out in order to follow up legal arrangements regularly, and the personnel should be supported with in-service training programs in necessary areas.</p>
<p>Environmental</p>	<p>No direct issues impacting TCA's activities related to environmental matters</p>			

2.9. Analysis of Strengths, Weaknesses, Opportunities, and Threats (SWOT)

INTERNAL ENVIRONMENT		EXTERNAL ENVIRONMENT	
Strengths	Weaknesses	Opportunities	Threats
Being an independent and constitutional organization with judicial powers	Being in the process of transition to new auditing methods	The growing importance of audit and the increased need for the audit	Insufficient or inaccurate public knowledge about the TCA
Having an organizational culture as well as competent and experienced human resources	Lack of audits with regard to economical, efficient and effective use of public resources	Legal responsibility regarding the implementation of International Auditing Standards	Inadequate public knowledge about TCA's duties, authorities, and responsibilities
Providing guidance to public administrations	TCA's IT infrastructure is not fully developed	Holding the presidency of EUROSAI and ECOSAI	
Having a young workforce		Increasing importance of the principles of transparency and accountability	

STRENGTHS

Being an independent and constitutional organization with judicial powers

The TCA is a constitutional entity with functional and institutional independence while carrying out its duties of examining, auditing and taking final decisions stemming from laws. This status allows the TCA to take independent decisions in fulfilling its duties.

Using audit and judicial authorities effectively and fairly, submitting accurate and timely reports to the TGNA, and its activities toward ensuring effective and efficient use of public resources have enabled the TCA to acquire this identity. The TCA will continue to maintain its reliable institutional identity by strengthening it.

Having an organizational culture as well as competent and experienced human resources

The TCA has always been one of the most popular and preferred institutions, and it has been maintaining this reputation over the last years as well. Therefore, the TCA has the most qualified human resources in its own area of work. Besides, being a deep-rooted institution has enabled the TCA to convey its accumulated experiences to the new generations and to improve it. The TCA's competent and qualified human resources are the most crucial factor in fulfilling its duties and responsibilities effectively and accurately.

Providing guidance to public administrations

The guiding and leading role of the TCA for the public financial management system via audits has fostered the influence and the significance of its activities. Working diligently to carry out this role in a most effective manner, the TCA will continue its efforts in the following years as well.

Having a young workforce

Having professional and supporting staff with a low average age is one of the most significant opportunities for the TCA that will ensure its effective and successful function in the near future. Having young and dynamic human resources, the TCA has performed the necessary preparations to use these resources most effectively and will continue to do so in the next strategic planning period.

WEAKNESSES

Being in the process of ransition to new auditing methods

Having a deep-rooted history, the TCA has been working by concentrating on the legality audit until recently. Legality audit-based history of the TCA creates some weaknesses in the adoption and implementation of innovations in the area of auditing, and at the same time, results in a public perception that new audit methods are not being adopted. The TCA will carry on working to eliminate

this perception and the risks resulting from the current situation. The replaced and improved approach regarding human resources and education will be maintained, and all necessary activities will be undertaken in order to complete the transition to new auditing methods successfully.

Lack of audits with regard to economical, efficient and effective use of public resources

The Article 42 of TCA Law No. 6085 gives the authority to the TCA to prepare reports other than those prepared as a result of audits and examinations and those stipulated in other articles of the TCA Law, and to submit them to the TGNA. This article allows the TCA to prepare reports regarding the economical, effective and efficient use of public resources through subject-based audits. However, since the TCA has begun to implement new audit methodologies and given priority to effective management of human resources with the amendment of the TCA Law, subject-based audits have been suspended. Necessary steps will be taken to promote this methodology and contribute more to the public financial management system via this method.

TCA's IT infrastructure is not fully developed

As an institution that aims to contribute to the development of the public financial management system, the TCA should have the competence to set an example to other public entities with also its information infrastructure. The existing information infrastructure, however, does not have that capability due to some of its weaknesses. The TCA will continue to work to ensure that, its duties and responsibilities are performed effectively, quickly and consistently in line with contemporary needs through its information infrastructure.

OPPORTUNITIES

The growing importance of audit and the increased need for the audit

Over the last years, the rising importance of accountability and financial transparency principles among public administrations and external stakeholders has ensured that the need for auditing is understood. Citizens' demands to exercise their rights to acquire information as well as the growing responsibilities of public entities for the use of public resources have led to an increase in the need for audit. Raising awareness and the presence of citizens who are sensitive to audit results will be motivating toward more effective audits.

Legal responsibility regarding the implementation of International Auditing Standards

In line with the recent public financial management reform, audit methods applied by the TCA are renewed, and this has paved the way for more effective audits. The TCA carried out the necessary work during the previous strategic plan period in order to adapt to those changes and to perform the audits in the most effective way. During the TCA's new strategic plan period, obtaining the essential

resources required for the most successful implementation of internationally recognized audit methods has been one of the most vital opportunities to enhance the influence of audit.

The increasing importance of the principles of transparency and accountability

The rising significance of the principles of transparency and accountability among public and public administrations has been the most crucial factor in achieving the effectiveness of the TCA audits. Increasing public awareness about the principles of transparency and accountability that form the basis of TCA audits will also increase the recognition and importance of the TCA.

Holding the presidency of EUROSAI and ECOSAI

Holding the EUROSAI presidency for 2017-2020 and vice presidency for 2020-2023 respectively provides the TCA with a critical opportunity to improve its capacity and to represent Turkey internationally. Meanwhile, the TCA is also gaining significant experience in the area of international works and cooperation through its current ECOSAI presidency. The presidency of EUROSAI and ECOSAI is presenting and will continue to present significant number of opportunities such as global knowledge sharing, representing Turkey, being informed about the latest developments, and being a pioneer in the international arena. The TCA will continue its works to make the best use of those opportunities.

THREATS

Insufficient or inaccurate public knowledge about the TCA

Inadequate and misleading news in print and visual media about the TCA creates a risk and threat for the TCA's success. In order to prevent such misinforming news and contents, necessary actions are being taken. Since the lack of awareness among the public is one of the reasons for this situation, the said actions initiatives will be continued.

Inadequate public knowledge about TCA's duties, authorities, and responsibilities

Public financial management system requires the improvement of accountability and financial transparency in public management. The TCA is responsible for meeting this requirement. In this context, inadequate knowledge among the public about the TCA's duties and responsibilities may adversely affect the fulfillment of these tasks and responsibilities. Thus, developing effective communication with the public is of great importance. Actions will be taken in the coming years to enhance the TCA's publicity.

2.10 Findings and Determination of Needs

SITUATION ANALYSIS	FINDINGS/PROBLEM AREAS	NEEDS/ DEVELOPMENT AREAS
Assessment of Existing Strategic Plan	<p>The need for giving priority to peer review works</p> <p>The impact of audits on the public financial management system is not measured</p> <p>The need for works toward developing effective communication with external stakeholders</p>	<p>Making peer review works regular by constructing a quality assurance system</p> <p>Conducting follow-up activities</p> <p>Performing assessment activities to measure the contributions of audit</p> <p>Raising awareness among external stakeholders</p> <p>Enhancing communication with stakeholders</p>
Legislation Analysis	-	-
Analysis of Fundamental Policy Documents	The need for enhancing the effectiveness of audit	Carrying out follow-up activities to monitor the implementation of audit results
Stakeholder Analysis	<p>The need for monitoring the execution of writs more effectively</p> <p>In-service trainings are not carried out regularly and with a plan</p> <p>The work environment does not meet the staff's expectations</p> <p>Injustices with regard to the allocation of workload</p> <p>Insufficient standardization in the implementation of audit methods</p> <p>Weak communication with stakeholders</p>	<p>Employing tools activating the follow-up of the execution of writs</p> <p>Completing the human resources competency analysis</p> <p>Preparing systematic education programs based on needs analysis</p> <p>Conducting employee satisfaction surveys</p> <p>Establishing a quality assurance system</p> <p>Enhancing communication channels</p>
Analysis of Human Resources Competency	The competency analysis of human resources has not been completed	<p>Completing competency analysis and carrying out the needs analysis</p> <p>Preparing educational and organizational audit plans based on the human resources competency analysis</p>

SITUATION ANALYSIS	FINDINGS/ PROBLEM AREAS	NEEDS/ DEVELOPMENT AREAS
<p>Analysis of Organizational Culture</p>	<p>Inadequate coordination within the institution Low adoption level of plan and policy documents</p>	<p>Using an integrated information management system Building an organizational memory Making internal communication channels more effective Raising the awareness of plan and policy documents among top management and personnel</p>
<p>Analysis of Physical Resources</p>	<p>-</p>	<p>-</p>
<p>Analysis of Technological and Information Infrastructure</p>	<p>Information systems used within the institution are not integrated</p>	<p>Finalizing the integrated information systems</p>
<p>Analysis of Financial Resources</p>	<p>-</p>	<p>-</p>
<p>PESTLE Analysis</p>	<p>Management system changes and restructuring processes pose a risk for planning and carrying out audits effectively The risk of not benefiting sufficiently from technological innovations in audits</p>	<p>Designing the organizational audit program in a flexible manner Conducting regular researches concerning the impacts of technological innovations on audits and how to benefit from them</p>

**MISSION - VISION
FUNDAMENTAL
VALUES**

3-MISSION-VISION-FUNDAMENTAL VALUES

3.1 Mission

To perform audits, trials and guidance in order to contribute to accountability and fiscal transparency in the public sector.

3.2 Vision

The TCA, which serves to the establishment of a better public administration, is constantly renewed and developed with the experience that is acquired from its deep rooted history.

3.3 Fundamental Values

Independence and Objectivity

Independence is the prerequisite for the TCA to exist as a supreme audit and judicial institution as well as to deliver objective services. Performing audits in an unbiased and objective manner and in compliance with the professional code of ethics is an indispensable element of institutional credibility. Therefore, it is safeguarded under Article 3 of the TCA Law.

Good Governance and Responsiveness to Expectations

Our fundamental policies include the pursuit and implementation of the principles of good governance such as accountability, transparency, effectiveness, participation, equality, fairness, consistency, rule of law, being scientific, etc. In the light of such principles, meeting the expectations and needs of the external and internal stakeholders including the parliament and the public, and finding solutions by means of a common understanding aiming at a better public management is highly important.

Openness to Innovation

Today, the public administrations in general and the audit organizations in particular need to find timely and effective solutions to problems emanating from rapid changes. Therefore, by adopting an approach of continuous development, innovations should be followed, and when necessary, should be put into implementation.

Professional Competency

Quality in audit can only be maintained through creative personnel that think analytically, have professional independence, are apt to team work and cooperation, and have internalized the culture of audit. We aim to continuously develop the knowledge and experience of personnel displaying such a commitment.

STRATEGIC AIMS AND OBJECTIVES

4-STRATEGIC AIMS AND OBJECTIVES

AIMS AND OBJECTIVES

AIM 1:

To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management.

OBJECTIVE 1.1: Risk-based audit approach will effectively be implemented.

OBJECTIVE 1.2: The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.

OBJECTIVE 1.3: The contribution will be provided to the establishment of accountability and fiscal transparency in public administrations by virtue of audits and trials.

OBJECTIVE 1.4: Rapid and effective functioning of judicial processes will be ensured.

OBJECTIVE 1.5: Benefit will be ensured for external stakeholders by guiding on the good functioning of the public financial management system.

AIM 2:

To strengthen the corporate capacity

OBJECTIVE 2.1: Effectiveness will be ensured on human resources management in order to increase employee efficiency and improve the quality of work life.

OBJECTIVE 2.2. Employee satisfaction will be increased.

OBJECTIVE 2.3: The organizational structure of the TCA will be strengthened.

4.1 Objective Cards

OBJECTIVE CARD 1.1

Aim : To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management

Objective : Risk-based audit approach will effectively be implemented.

Responsible Unit : Supporting Group 01

Unit(s) to Cooperate : Audit Groups

Performance Indicators	Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 1.1.1 A five-year audit strategic plan to be prepared based on risk assessment and human resources competency analysis.	%30	0	1					3 months	6 months
PI 1.1.2 Implementation rate of audit strategic plan	%50	0	100%	100%	100%	100%	100%	3 months	6 months
PI 1.1.3 Number of risk analysis reports	%20	0	1	2	3	4	5	3 months	6 months
Risks	<ul style="list-style-type: none"> ●The extent of audit scope requires prioritization within the scope of the audit strategic plan. ●Workforce constraint for human resources analysis. ●The audit strategic plan disallows the flexibility that is required by the audit. 								
Strategies	<ul style="list-style-type: none"> ●Human resources analysis will be completed. ●Risk analyses will regularly be conducted, and the results will be reflected on the audit program. 								

Cost Estimate	942.387.448. - TL
Findings	<ul style="list-style-type: none"> ● Failure to implement audit methodologies effectively because of the excessive workload. ● Non-completion of quality control processes due to time constraint.
Needs	<ul style="list-style-type: none"> ● Audit strategic plan and annual audit programs that are prepared with a risk-based perspective and have taken into account the workforce constraint ● Prioritizing within the scope of audit ● Performing performance audits in accordance with the strategic management cycle ● Evaluating the information that is released to the public by public administrations via their activity reports, and assessment of the accuracy and reliability of the financial statements of public enterprises through audits.

OBJECTIVE CARD 1.2

Aim

: To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management

Objective

: The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.

Responsible Unit

: Supporting Group 01

Unit(s) to Cooperate

: Audit Groups

Supporting Group 01 (Quality Assurance Team)

Supporting Group 01 (Methodology Development)

Supporting Group 01 and Supporting Group 02 (Documentation/SayCAP/database)

Performance Indicators	Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
I 1.2.1 Increase in the number of audits deemed “successful” as a result of assessments made by the quality assurance team	%60	Unknown ¹		%5	%10	%15	%20	3 months	6 months
PI 1.2.2 Number of audit manuals that are reviewed and/or updated in line with international auditing standards and modern audit methods	%20	0	2	2	3	4	5	3 months	6 months
PI 1.2.3 Conformity rate with international standards for documentation and archiving in audits.	%20	Unknown ²	%10	%20	%30	%60	%100	3 months	6 months

¹ After the first quality assurance assessment made in 2019, the number of successful audits is determined by generalizing the number of ‘successful’ audit files to all audits, and it is targeted to increase this number by 20% in the following years.

² After making a gap analysis between the standards of documentation and archiving in audits and the current practice, it is targeted to achieve a 100% conformity with the standards at the end of five years by eliminating the determined gaps. Annual progresses will be measured as a result of determining things to be done for ensuring compliance with the standards and evaluating the effect of each activity as a percentage.

<p>Risks</p>	<ul style="list-style-type: none"> ● The quality assurance works will be carried out for the first time.
<p>Strategies</p>	<ul style="list-style-type: none"> ● A continuous team will be assigned for quality assurance works, and continuity of work will be ensured. ● The responsibility for developing methodology and the work will be given to a unit or commission in a continuous manner.
<p>Cost Estimate</p>	<p>15.034.705 - TL</p>
<p>Findings</p>	<ul style="list-style-type: none"> ● There are problems in the implementation of audit methods due to workforce constraint and its quality. ● Audit memory is not strong.
<p>Needs</p>	<ul style="list-style-type: none"> ● Updating audit manuals by making methodological studies at the theoretical level ● Ensuring effectiveness in the functioning of quality control processes on audit processes ● Establishing a quality assurance system ● Ensuring the unity of practice between the audit teams of the TCA

OBJECTIVE CARD 1.3

- Aim** : To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management
- Objective** : The contribution will be provided to the establishment of accountability and fiscal transparency in public administrations by virtue of audits and trials.
- Responsible Unit** : Supporting Group 01
- Unit(s) to Cooperate** : Audit Groups (internal control system assessment form and follow-up activities)

Performance Indicators	Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 1.3.1 Increase in the number of entities that develop their financial management, performance management and internal control systems.	%40	Unknown ³		%5	%10	%15	%20	3 months	6 months
PI 1.3.2 Increase in the rate of the implementation of findings and recommendations in follow-up results.	%60	Unknown ⁴		%5	%10	%15	%20	3 months	6 months

³ The relevant systems of each administration will be evaluated and scored according to predetermined criteria through the Administration System Evaluation Form. It is targeted to increase the number of administrations, which has a positive rating in the first year, by 5% each year.

⁴ In 2018 audits, the steps that were taken by the auditees concerning the findings and recommendations included in the 2017 audit reports will be followed up and reported. Based on these reporting results, base year values will be determined. It is aimed to increase the base year values by 20% by the end of 2023.

<p>Risks</p>	<ul style="list-style-type: none"> ● Despite the audit and judicial functions have been carried out successfully, failure to increase the system assessment scores of the auditees and/or no improvement in the follow-up results due to external factors.
<p>Strategies</p>	<ul style="list-style-type: none"> ● The system assessment form will be updated and adapted to measure the impact of audit and trial functions. ● The contribution and impact of the audit will be evaluated through active and systematic follow up.
<p>Cost Estimate</p>	<p>2.944.054.-TL</p>
<p>Findings</p>	<ul style="list-style-type: none"> ● The TCA does not make an impact assessment with respect to carrying out the task of “strengthening accountability, transparency and honesty in the public sector” prescribed by ISSAI 12. ● There is no follow-up system regarding fulfillment of audit findings.
<p>Needs</p>	<ul style="list-style-type: none"> ● Monitoring for following up the implementation of findings and recommendations that are specified in audit reports ● Measuring the impact and results of the audits of the TCA.

OBJECTIVE CARD 1.4

Aim : To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management

Objective : Rapid and effective functioning of judicial processes will be ensured.

Responsible Unit : The Presidency

Unit(s) to Cooperate : Supporting Group 02

Audit and Judicial Services Unit (AJSU)
Trial Chambers

Office of the Chief Prosecutor

Performance Indicators		Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 1.4.1	Putting the module programme of execution of writs into practice	%50	0		%100				3 months	6 months
PI 1.4.2	Identifying trial principles and procedures	%30	0		%100				3 months	6 months
PI 1.4.3	Completing IT infrastructure related to judicial services	%20	0			%100			3 months	6 months
Risks		<ul style="list-style-type: none"> ● Challenges in the follow-up on the execution of writs ● Challenges of the originality of the judicial processes in determining the principles and procedures of trials. 								

<p>Strategies</p>	<ul style="list-style-type: none"> ● Challenges on the execution of writs and the reasons for non-execution will be searched. ● The follow-up mechanism of the TCA will be developed in order to ensure the execution of writs. ● International good practice examples will be examined in order to determine the trial principles and procedures.
<p>Cost Estimate</p>	<p>4.416.102.-TL</p>
<p>Findings</p>	<ul style="list-style-type: none"> ● There is a public perception that the results of audits and trials are not effective. ● The execution of writs should be followed up effectively.
<p>Needs</p>	<ul style="list-style-type: none"> ● Tools that will enable the follow-up on the execution of writs should be used. ● Trial principles and procedures should be determined.

OBJECTIVE CARD 1.5

Aim

: To increase the positive and contributory impact of the audit and audit results on the good functioning and development of public financial management

Objective

: Benefit will be ensured for external stakeholders by guiding on the good functioning of the public financial management system.

Responsible Unit

: Supporting Group 05

Unit(s) to Cooperate

:
Audit Groups (Institutional Recognition Survey)
Audit Groups (Subject-based audit works)

Performance Indicators	Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 1.5.1 Number of subject-based audits that contribute to the good functioning of public financial management system.	%40				1	2	3	3 months	6 months
PI 1.5.2 Increase in the achievement score of the TCA in results of Institutional Recognition Survey	%40	Unknown ⁵		%3	%5	%7	%10	3 months	6 months
PI 1.5.3 Implementation Rate of Communication Strategy	%10	0	%30 ⁶	%50			%100	3 months	6 months

⁵ It is aimed to increase the success point every year after the evaluation of the Institutional Recognition Survey, which was prepared to measure the fulfillment of the requirements prescribed by ISSAI 12, on the basis of scoring and starting from its implementation.

⁶ It is aimed to prepare communication strategy by 2019, to carry out 30% of the activities in the strategy in 2019, 50% of it in 2020 and all of it in 2023.

PI 1.5.4 Number of cooperation and coordination meetings with responsible institutions about strategic management in the public sector.	%10	1	2	3	4	5	3 months	6 months	
Risks	<ul style="list-style-type: none"> ● Challenges in identifying issues from which citizens and the parliament would benefit ● Failure to implement or adopt the communication strategy ● Challenges of applying the recognition survey to numerous and various external stakeholders 								
Strategies	<ul style="list-style-type: none"> ● A communication strategy will be prepared to ensure an interactive relationship with external stakeholders, and to increase the level of awareness about the TCA. ● The recognition survey will be prepared by taking into account the different external stakeholders (academes, media, parliament, executive and legislative organs and related civil society organizations). ● The appropriate topics among those proposed in recognition survey will be identified and audits will be conducted focusing on these issues. ● Regular meetings will be held with the relevant administrations, and cooperation and coordination will be ensured in order to contribute to the strategic management cycle. 								
Cost Estimate	8.574.139 - TL								
Findings	<ul style="list-style-type: none"> ● As an exemplary entity pursuant to ISSAI 12, the TCA has to fulfill more effectively its tasks of providing guidance and creating meaning for citizens, parliament and other stakeholders. ● There is limited information on the recognition of the TCA by external stakeholders and its contributions to the public management. 								
Needs	<ul style="list-style-type: none"> ● Guidance of the TCA in performance management ● Measuring the impact of audits by establishing a more open and systematic communication with the external stakeholders ● Having cooperation and coordination with the administrations that are responsible for strategic management in the public sector. 								

OBJECTIVE CARD 2.1

- Aim** : To strengthen the corporate capacity
- Objective** : Effectiveness will be ensured on human resources management in order to increase employee efficiency and the quality of work life.
- Responsible Unit** : Strategy Development Unit (SDU)
- Unit(s) to Cooperate** : Human Resources Unit (HRU)
Supporting Group 05
Human resources management coordination commission (Human Resources Unit)

Performance Indicators		Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 2.1.1	Implementation rate of compulsory in-house training program	%50	Not available ⁷	%100	%100	%100	%100	%100	3 months	6 months
PI 2.1.2	The rate of employees that have necessary knowledge and skills.	%20	%50	%60	%70	%80	%90	%100	3 months	6 months
PI 2.1.3	The rate of increase in the number of trainings that has been evaluated as effective	%30	Unknown ⁸					%20	3 months	6 months

⁷Compulsory in-house training program was started in 2018. The initial value for the plan period will be measured at the end of 2018.

⁸ It is planned to determine the measurement method in the training plan, and, with this measurement method, to evaluate the effectiveness of the trainings starting from 2020 in order to evaluate the effectiveness of the trainings. The aim is to increase the number of the trainings that evaluated as effective by 20% at the end of the plan period.

	<ul style="list-style-type: none"> ● Lack of adequate number of personnel that have necessary qualifications to perform the human resources competency analysis. ● Determining a suitable method and evaluation tool for the measurement of the effectiveness of training ● Current state is unknown in respect to the rate of employees that meet task requirements
<p>Risks</p>	<ul style="list-style-type: none"> ● A continuous commission will be established under the coordination of the Human Resources Unit in order to ensure effective management of human resources. ● Human resources analysis will be completed. ● Good practices will be searched and the most appropriate method will be determined in order to measure the effectiveness of the trainings
<p>Strategies</p>	<p>117.384.685 - TL</p>
<p>Cost Estimate</p>	<ul style="list-style-type: none"> ● The understanding of human resources management is limited only to personnel affairs. ● There is not a in-house training approach based on needs analyses, performed within a plan and aiming at continuous development.
<p>Findings</p>	<ul style="list-style-type: none"> ● Changing the understanding of human resources management ● Solving the problems, which arise from the institutional structure in order to implement effective human resources management ● Determining annual training plans in accordance with job analyses and needs ● Evaluating the effectiveness of trainings ● Conducting job analyses ● Increasing the knowledge and experience of auditors
<p>Needs</p>	

OBJECTIVE CARD 2.2

Aim : To strengthen the corporate capacity
Objective : Employee satisfaction will be increased.
Responsible Unit : Strategy Development Unit
Unit(s) to Cooperate : Human Resources Unit
 Supporting Group 02
 Human resources management coordination commission

Performance Indicators		Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 2.2.1	Increase in employee satisfaction	%70	Unknown ⁹		%5	%10	%15	%20	3 months	6 months
PI 2.2.2	Percentage of workforce distribution according to rotation principles	%30			%100	%100	%100	%100	3 months	6 months
Risks		<ul style="list-style-type: none"> ● Low participation rate in employee satisfaction survey ● Ensuring compliance with rotation principles creates a risk of loss of workforce for some units 								

⁹ Although the employee satisfaction survey was conducted during the previous strategic plan period, it is projected to prepare a different survey for the 2019-2023 Strategic Plan period. In 2019 with the implementation of survey to be prepared it is aimed to determine the basic year measurement and to increase this value by 20% by the end of 2023.

<p>Strategies</p>	<ul style="list-style-type: none"> ● An appropriate assessment tool will be developed to ensure employee satisfaction could be measured accurately and holistically. ● Different communication channels will be used to ensure high participation rate in employee satisfaction survey. ● Rotation procedures and principles will be determined by taking into account the risks, and necessary plannings will be done for implementation of the principles.
<p>Cost Estimate</p>	<p>68.091.853 - TL</p>
<p>Findings</p>	<ul style="list-style-type: none"> ● There is a need to increase employee satisfaction and ensure a fairer distribution of workload.
<p>Needs</p>	<ul style="list-style-type: none"> ● Making work analysis and systematic rotation to ensure fair distribution of work ● Ensuring motivation by taking into account the employee satisfaction ● Improving working environment and conditions

OBJECTIVE CARD 2.3

- Aim** : To strengthen the corporate capacity
- Objective** : The organizational structure of the TCA will be strengthened.
- Responsible Unit** : Strategy Development Unit
- Unit(s) to Cooperate** : Supporting Group 01
Human Resources Unit

Information Systems Unit (Supporting Group 02)

Performance Indicators		Effect on Objective (%)	Initial Value for the Planning Period (2018)	2019	2020	2021	2022	2023	Follow-up Frequency	Reporting Frequency
PI 2.3.1	Completion of the integrated information system	%40			%100				3 months	6 months
PI 2.3.2	Number of units that were brought in compliance with corporate architectural study report	%30	0					2	3 months	6 months
PI 2.3.3	The rate of compliance of the corporate and unit archives to the relevant procedures and principles	%30	Unknown ¹⁰						3 months	6 months

¹⁰ After completing the procedures and principles related to the use and management of unit archives, it is aimed to determine the archives that are used accordingly and to make the improper ones proper until the end of 2020.

<p>Risks</p>	<ul style="list-style-type: none"> ● Failure to find an appropriate stakeholder to conduct corporate architectural works ● Failure to ensure the effective use of the integrated information system by employees
<p>Strategies</p>	<ul style="list-style-type: none"> ● Preparatory works for planning and implementation of corporate architectural studies will be done, and a feasibility report will be prepared. ● Information that needed by top management to develop the human resources management and internal control system will be determined, and a database that presents this information in a integrated way will be created. ● Procedures and principles that will ensure the effective management of the corporate and unit archives will be prepared.
<p>Cost Estimate</p>	<p>15.748.865 – TL</p>
<p>Findings</p>	<ul style="list-style-type: none"> ● Corporate memory is not strong. ● Internal communication cannot be ensured effectively and systematically. ● There is no integrated information system. ● There are lacks in the fields of archive and information technology management. ● The institutional structure obstructs effective management.
<p>Needs</p>	<ul style="list-style-type: none"> ● Creating a database by using an integrated information system in order to operate the decision-making mechanisms effectively ● Improving the internal communication processes ● Overcoming the problems that arise from organizational structure ● Ensuring the effective management of corporate and unit archives

4.2 Responsible And Cooperative Units (Table 15)

OBJECTIVES	UNITS										
	The Presidency	Trial Chambers	Auditing Groups	Supporting Group 1	Supporting Group 02	Supporting Group 05	Office of the Chief Prosecutor	SDU	HRU	IPU	AJSU
O1.1			i	s							
O1.2			i	s/i						i	
O1.3			i	s							
O1.4	s	i					i			i	i
O1.5			i	i	s						
O2.1					i			s	i		
O2.2					i			s	i	i	
O2.3				i				s	i	i	

4.3 Risk And Control Activities (Table 18)

Objective 1.1: Risk-based audit approach will effectively be implemented		
Risk	Explanation	Control Activities
The extent of audit scope requires prioritization within the scope of the audit strategic plan	Audit scope of the TCA is quite wide considering the administrations and organizations that have to be audited annually.	Risk-based prioritization for the entities other than those that have to be audited annually
The audit strategic plan disallows the flexibility that is required by the audit	The audit plan, which should be prepared for five years, could be prepared in a structure that will not allow for the priorities or changes that may occur in this process.	The assessment of possible change scenarios during the preparation of the audit strategic plan and their inclusion in the plan

Objective 1.2: The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.		
Risk	Explanation	Control Activities
The quality assurance works will be done for the first time.	Being inexperienced in assessing the appropriateness of completed audits	Assigning a permanent unit/commission that will work in quality assurance and subjecting its employees to the required trainings

Objective 1.3: The contribution will be provided to the establishment of accountability and fiscal transparency in public administrations by virtue of audits and trials		
Risk	Explanation	Control Activities
Despite the audit and judicial functions have been carried out successfully, failure to increase the system assessment scores of the auditees and/or no improvement in the follow-up results due to external factors	The possibility that external factors may reduce the impact of the audit or preclude the impact of the audit during the measurement of the impact of audits.	Developing measurement and evaluation mechanisms where external factors are excluded as much as possible in order to measure the contribution of audits.

Objective 1.4: Rapid and effective functioning of judicial processes will be ensured		
Risk	Explanation	Control Activities
Challenges in the follow-up on the execution of writs	No systematic follow-up on the execution of writs	Preparing groundwork to ensure the systematic follow-up on the execution of writs
Challenges of the originality of the judicial processes in determining the principles and procedures of trials	The originality of the judicial processes makes it difficult to ensure standardization for these processes.	Doing comprehensive researches to determine the procedures and principles of judicial processes, including international good practice examples

Objective 1.5: Benefit will be ensured for external stakeholders by guiding on the good functioning of the public financial management system.		
Risk	Explanation	Control Activities
Challenges in identifying issues from which citizens and the parliament would benefit	The possibility that citizens and parliament have different expectations, and difficulty in identifying issues that will meet expectations and name contributes.	-Strengthening the external stakeholder communication and searching out stakeholder expectations regularly. -Searching international good practice examples and adopting the appropriate ones
Challenges of applying the recognition survey to numerous and various external stakeholders	External stakeholders of the TCA consist of the parliament, public entities, civil society organizations and the citizens. The difficulty of reaching these various stakeholders and evaluating them.	Updating the recognition survey and making it available to various stakeholders, reaching more stakeholders through different evaluation methods.
Failure to implement or adopt the communication strategy	Top management and employees do not attach sufficient importance to the planned work about communication.	Raising corporate-wide awareness about the importance and benefits of communication.

Objective 2.1: Effectiveness will be ensured in human resources management in order to increase employee efficiency and improve the quality of work life.		
Risk	Explanation	Control Activities
Lack of adequate number of personnel that have necessary qualifications to perform the human resources competency analysis.	Lack of sufficient personnel experienced on human resources management with the necessary qualifications to perform the human resources competency analysis	Training adequate number of personnel on human resources management and competency analysis

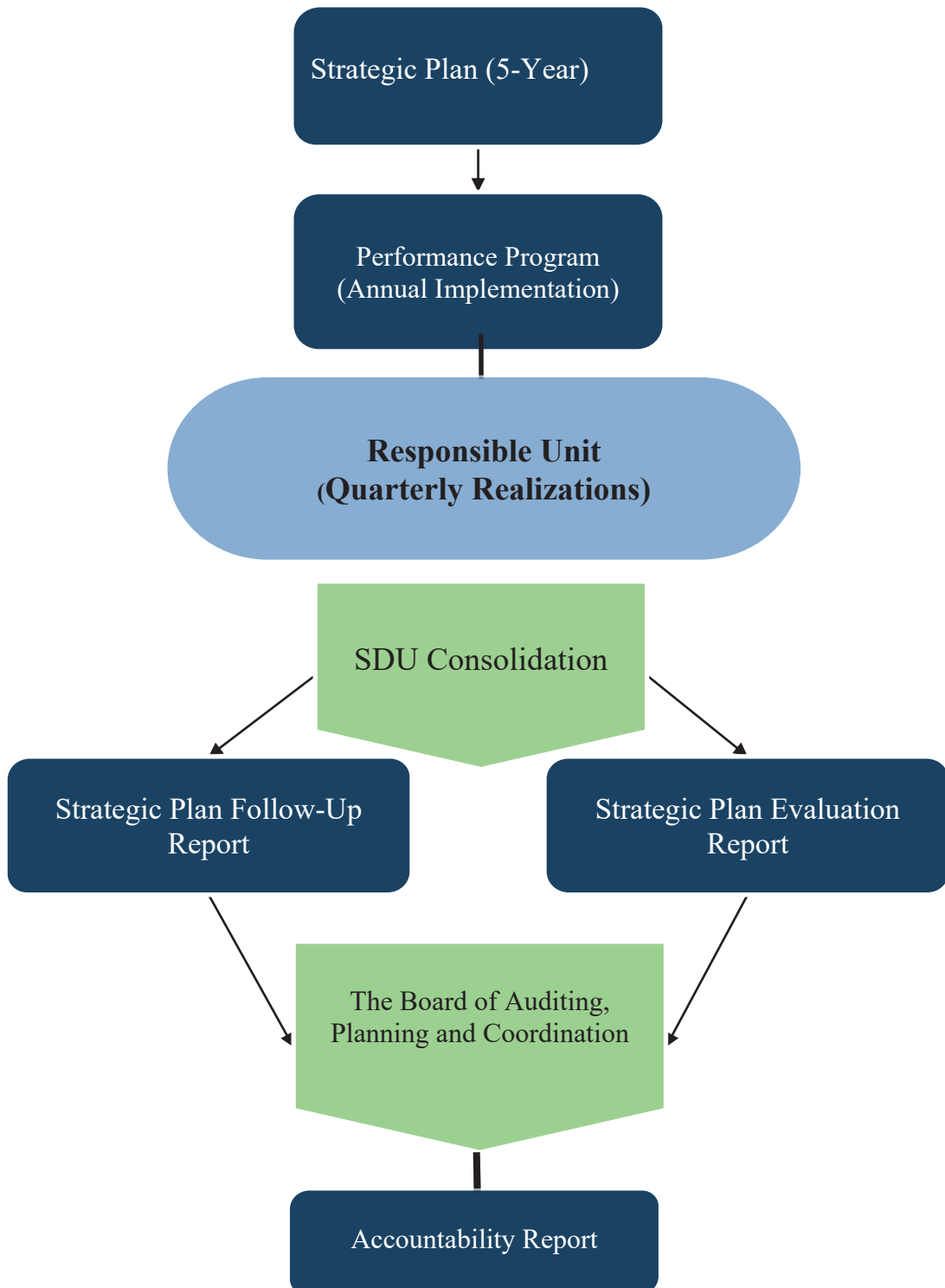
Determining a suitable method and evaluation tool for the measurement of the effectiveness of training	Failure to assess the trainings in a manner that enables evaluating whether the trainings are qualified to ensure the intended aim	Developing forms to measure and evaluate the effectiveness of trainings
Current state is unknown in respect to the rate of employees that meet task requirements	Failure to make human resources effectiveness analysis and to know the extent to which the working personnel fulfils their task requirements	Completing human resources effectiveness analysis

Objective 2.2: Employee satisfaction will be increased		
Risk	Explanation	Control Activities
Low participation rate in employee satisfaction survey	Low participation in the survey, which was prepared for the purpose of measuring and evaluating employee satisfaction, and therefore, failure to make an accurate evaluation	Taking necessary measures to increase the participation to survey and delivering surveys to the employees via different ways to ensure high participation rate.
Ensuring compliance with rotation principles poses a risk of loss of workforce for some units	Importance of specialization for certain units and the qualified work force loss due to rotation of personnel who are working in these units.	Determining the tasks where the rotation creates risks and determining different rotation methods for these tasks

Objective 2.3: The organizational structure of the TCA will be strengthened		
Risk	Explanation	Control Activities
Failure to find an appropriate stakeholder to conduct corporate architectural works	Despite the need to find a consultant who has the necessary qualifications for corporate architectural works, failure to find a stakeholder who has these qualifications.	Completion of feasibility studies before starting the corporate architectural project and identifying the project phases clearly, including the selection of appropriate stakeholders.
Failure to ensure the effective use of integrated information system by employees	Despite the integrated information system is installed and put into use, failure to ensure effective use of this program by all employees	Taking precautions to ensure the effective use of integrated information system by all employees, providing necessary trainings and promoting the program sufficiently

5- MONITORING AND EVALUATION

The follow-up and evaluation process ensures corporate learning, and accordingly, continuous improvement of activities. The intended and achieved results of the strategic plan are compared by using information obtained from follow-up and evaluation activities. Follow up and evaluation of the strategic plan is indispensable both for the successful implementation of the plan and for the establishment of principle of accountability.



Follow-up, is a process through which the quantitative and qualitative data continuously and systematically are collected and analyzed in order to follow the progress in terms of aims and objectives.

Strategy Development Unit (SDU) takes the results of realization of the aims and objectives through performance indicators from the responsible units on a quarterly basis. The “Strategic Plan Follow-Up Report” is prepared by consolidating data after two periods of follow up and it is submitted to the Auditing, Planning and Coordination Board for assessment in July.

The evaluation is a detailed review to determine the extent to which the activities that related to aims, objectives and performance indicators in the strategic plan contributed to the achievement of the aims and objectives and to the decision-making process.

The “Strategic Plan Evaluation Report” is prepared by the SDU at the end of the year by consolidating the results of the Strategic Plan Follow-Up Report and the quarterly follow-up reports of responsible units and it is submitted to the Auditing, Planning and Coordination Board for assessment in February.

The Institution Accountability Report, which explains the realization status of conducted activities in terms of performance indicators and the reasons for deviations, contains general and financial information about our entity, is prepared by the SDU and it is submitted to the approval of the Auditing, Planning and Coordination Board.

After approval of the Board of Auditing, Planning and Coordination, which is composed of the President, Deputy Presidents and Heads of Departments of the TCA, the Institution Accountability Report is made public in accordance with the principles of transparency, fiscal transparency and accountability.