



TURKISH COURT OF ACCOUNTS

# 2012 ACCOUNTABILITY REPORT

APRIL 2013



# PREAMBLE

The Turkish Court of Accounts (TCA), which celebrated its 150<sup>th</sup> Establishment Anniversary in 2012, is an agency that audits the incomes, expenses and assets of the public administrations on behalf of the Turkish Grand National Assembly (TGNA), and makes the final judgments by judging the accounts and transactions of those accountable. The TCA also carries out the functions of preparing the statements of general conformity regarding the final account law drafts and auditing the state-owned public institutions and partnerships on behalf of the TGNA.



With the Law no. 6085, which entered into force on 19.12.2010, the powers and audit scope of the TCA has expanded significantly, and major novelties have been foreseen in auditing techniques and methodologies.

2012 was an important and busy year for the TCA because, on the one hand, efforts were focused intensely on the sub-legislation works for settling the system introduced by the new Law and on the in-service trainings for ensuring a prompt adaptation to the new system, and on the other hand, audits were conducted by implementing the new system, and the first results were started to be obtained in the new system.

In 2012, within the scope of its audit program, the TCA audited 489 public administrations out of a total of 662 that are subject to audit by using the new auditing system and techniques. In this context, the TCA audited 386 public administrations under General Management out of a total of 551, all of the 97 public administrations under Public Enterprises sector, and 6 public administrations under other entities out of a total of 14.

In 2012, a total of 1497 judicial reports including the ones from the previous years were submitted to the 8 judicial chambers, and 1191 of those reports were judged and their writs were prepared.

The TCA, which is one of the most important actors for the TGNA's use of the power of purse, has undertaken new functions with the new restructuring and its audit scope has expanded. From now on the TCA will continue to be one of the indispensable actors of public management by fulfilling the tasks assigned by the Constitution and laws, as it has been doing in its history of 150 years.

I would like to thank all our staff that contributed to the preparation of the Accountability Report of the TCA for 2012, which has been produced with the purpose of sharing the use of sources allocated to the TCA with the 2012 budget and consequently the activities carried out regarding the tasks assigned to the TCA with the Constitution and laws, with the public.

**President of the TCA**  
Assoc. Prof. Dr. Recai AKYEL





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# I-GENERAL INFORMATION

## A- MISSION, VISION AND FUNDAMENTAL VALUES

### 1- Mission

The mission of the Turkish Court of Accounts (TCA) is to conduct audits and produce reports, and to take final decision on the accounts and transactions of those responsible through trial with a view to ensuring the public administrations to serve efficiently, economically, effectively and in compliance with the laws and the public resources to be acquired, preserved and utilized in accordance with the foreseen purposes, targets, laws and other legal arrangements, as per the right to budget of Turkish Grand National Assembly (TGNA).

### 2- Vision

The vision of the TCA is to ensure the transparency and accountability of public management.

### 3- Fundamental Values

#### *Impartiality and Objectivity:*

Conducting audits with a fair and impartial manner free from bias is an indispensable element of institutional reliability.

#### *Independency:*

The independent status of the TCA is the precondition of its existence as a supreme audit and judicial institution and its provision of equitable services.

#### *Quality:*

It is of utmost importance that the audits are planned, conducted and followed-up as per generally accepted auditing standards.

#### *Professional Competency:*

Professional competency means conducting audits with our members having creative and analytic thinking, prone to teamwork and cooperation, having digested the audit culture, aiming to improve their knowledge and skills constantly, which they are required to have, to fulfill professional liabilities.

#### *Openness to Change:*

Monitoring the developments within the audit environment with an approach of constant change and making the changes that the TCA needs are of vital importance.

#### *Sensitivity to Needs and Expectations:*

Being sensitive to the expectations and needs of the Parliament, public and audited entities and making effort to produce solutions through mutual understanding are of great importance.

#### *Professional Secrecy:*

It is a principle that the information obtained should not be disclosed to third persons outside the Office.

#### *Regarding Personnel as the Most Valuable Asset:*

Creating and maintaining a proper working environment for the personnel in which they can fulfill their duties in an efficient and peaceful manner is of vital importance.

#### *Participatory and Open Management:*

Managing the TCA with a participatory and open management approach is one of the important factors in increasing the motivation and performance of personnel.

### *Leadership and Guidance:*

Undertaking leadership and guidance in the field of service is one of our significant values.

### **B- MANDATE**

The main legal regulations regarding the mandate of TCA are as follows:

- Article 160 of the Constitution of the Turkish Republic:

“The TCA shall be charged with auditing, on behalf of the TGNA, all accounts related to revenues, expenditures and properties of the public administrations within the scope of central government budget and social security institutions, with taking final decisions on the accounts and transactions of those responsible, and with exercising the functions required of it by law in matters of examining, auditing and taking final decision. Parties concerned may file a single request for reconsideration of a final decision taken by the TCA 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.

Regarding taxes and similar financial obligations and duties, when there is disagreement between the decisions of the Council of State and the TCA, the Council of State's shall prevail.

The TCA shall audit and take final decision on the accounts and transactions of the local administrations.

The establishment, functioning, audit procedures, qualifications, appointments, responsibilities and authorities, rights and obligations and other matters concerning the status of its members and guarantees of the President and the members of the TCA shall be regulated by law.”

- Article 164 of the Constitution of the Turkish Republic:

“Draft final accounts shall be submitted to the TGNA by the Council of Ministers within seven months of the end of the relevant fiscal year, unless a shorter period is prescribed by law. The TCA shall submit its notice of conformity to the TGNA within seventy-five days of the submission of the draft final accounts in question.

The draft final accounts shall be placed on the agenda of the Budget Committee together with the Draft Budget Act for the new fiscal year. The Budget Committee shall submit the draft Budget Act to the Plenary Assembly in conjunction with the draft final accounts; the Plenary Assembly shall consider, and decide on the draft final accounts in conjunction with the draft Budget Act for the new fiscal year.

The submission of the draft final accounts and the notice of conformity to the TGNA shall not preclude the auditing of accounts for the relevant year which have not already been dealt with by the TCA and shall not indicate that a final decision has been taken on these accounts.”

- Article 165 of the Constitution of the Turkish Republic:

“The principles governing the auditing, by the TGNA of the accounts of public establishments and partnerships in which more than half of the capital directly or indirectly belongs to the state, shall be regulated by law.”

- Article 68 of Public Financial Management and Control Law no.5018:

“The purpose of the ex post external audit to be performed by the TCA 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 TGNA.

The external audit is performed in accordance with the generally accepted international auditing 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 TCA 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 TCA shall prepare the External Audit General Evaluation Report by taking into account the audit reports and replies given thereto, and present it to the TGNA.

The finalizations of accounts by the TCA 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.”

- Article 4 of Law no. 6085 on the TCA:

“The TCA 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 having 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 TCA 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.

Audit of public institutions, organizations and partnerships within the scope of Article 2 of Law No. 3346 on Regulating the Audit of Public Economic Enterprises and Funds by the TGNA, dated 02.04.1987, shall be performed within the framework of the procedures and principles indicated in this Law and other laws.”

- Article 5 of Law no. 6085 on the TCA:

“The TCA shall;

a) Audit the financial activities, decisions and transactions of public administrations within the framework of accountability and submit accurate, sufficient, timely information and report to the TGNA 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.”

- Article 6 of Law no. 6085 on the TCA:

“In performing its duties prescribed by this Law or other laws, the TCA 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.

The TCA may request all kinds of information and documents related to its audit works from public administrations and other real and legal persons including banks.

The TCA 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.

The TCA 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.

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

- Article 55 of Law no. 6216 on Establishment and Rules of Procedures of the Constitutional Court:

“The Court secures assistance from the TCA in order to review lawfulness of property acquisitions by the political parties and their revenues and expenditures. Political parties send certified copies of their final accounts which are consolidated upon decision as well as the final accounts of their central and provincial and district organizations to the Constitutional Court until the end of June every year pursuant the Law numbered 2820. The Court sends those documents to the TCA for examination. The reports prepared by the TCA concerning the examination are sent to the Court for final decision.”

- Law no. 3346 on Regulating the Audit of Public Economic Enterprises and Funds by the TGNA:

Law no. 3346, which has been made on the basis of Article 165 of the Constitution, sets out the principles and procedures regarding the audit of the public economic enterprises and funds on behalf of the TGNA, and the last paragraph of Article 4 of Law no.6085 rules that this audit shall be conducted by the TCA.



## C- INFORMATION ON THE TCA

### 1- Physical Structure

The TCA delivers service in its main building in Balgat, which belongs to the Treasury and has a usage area of 96.000 m<sup>2</sup>. There are archive buildings in Gölbaşı, METU, General Directorate of Disaster Affairs and Susuzköy; and the usage area of the archive buildings is 57.808 m<sup>2</sup> in total.



*Main Building of the TCA*

There are 720 houses allocated for the use of the TCA personnel, and there are 2 training and social facilities in Manavgat and Gölbaşı. The main building has a library, health center, conference hall, 4 dining halls, canteen, post office, bank office and a daycare center with a capacity of 50 children. There are 47 vehicles used for the TCA services including 37 automobiles, 2 busses, trucks, 3 minibuses and 3 vans.

### 2- Organizational Structure

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

The TCA consists of the TCA President, deputy presidents and the heads of departments.

Audit and audit supporting groups, Audit Development and Training Center and supporting units exercise their duties under the authority of the Presidency. Audit and audit supporting groups and Audit Development and Training Center consist of one head of group and an adequate number of auditors.

The judicial and decision-making bodies are the chambers, the General Assembly, the Board of Appeals, the Board of Chambers, the Board of Report Evaluation, the High Disciplinary Board, the Board of Promotion and

Discipline of Professional Personnel, the Board of Auditing, Planning and Coordination, and the Office of the Chief Prosecutor.

There are 8 chambers, each consisting of one chairman and 6 members.

The General Assembly consists of deputy presidents, chairmen of chambers and members under the chair of the President of the TCA.

The Board of Appeals consist of 4 chairmen of chambers and 16 members to be elected by the General Assembly from among the chairmen of chambers and members except those elected to the Board of Report Evaluation.

The Board of Chambers consists of chairmen of chamber and members except those elected to the Board of Report Evaluation and the Board of Appeals.

The Board of Report Evaluation consists of 2 chairmen of chambers and one member from each chamber elected by the General Assembly for a period of 2 years and the deputy president responsible for audit.

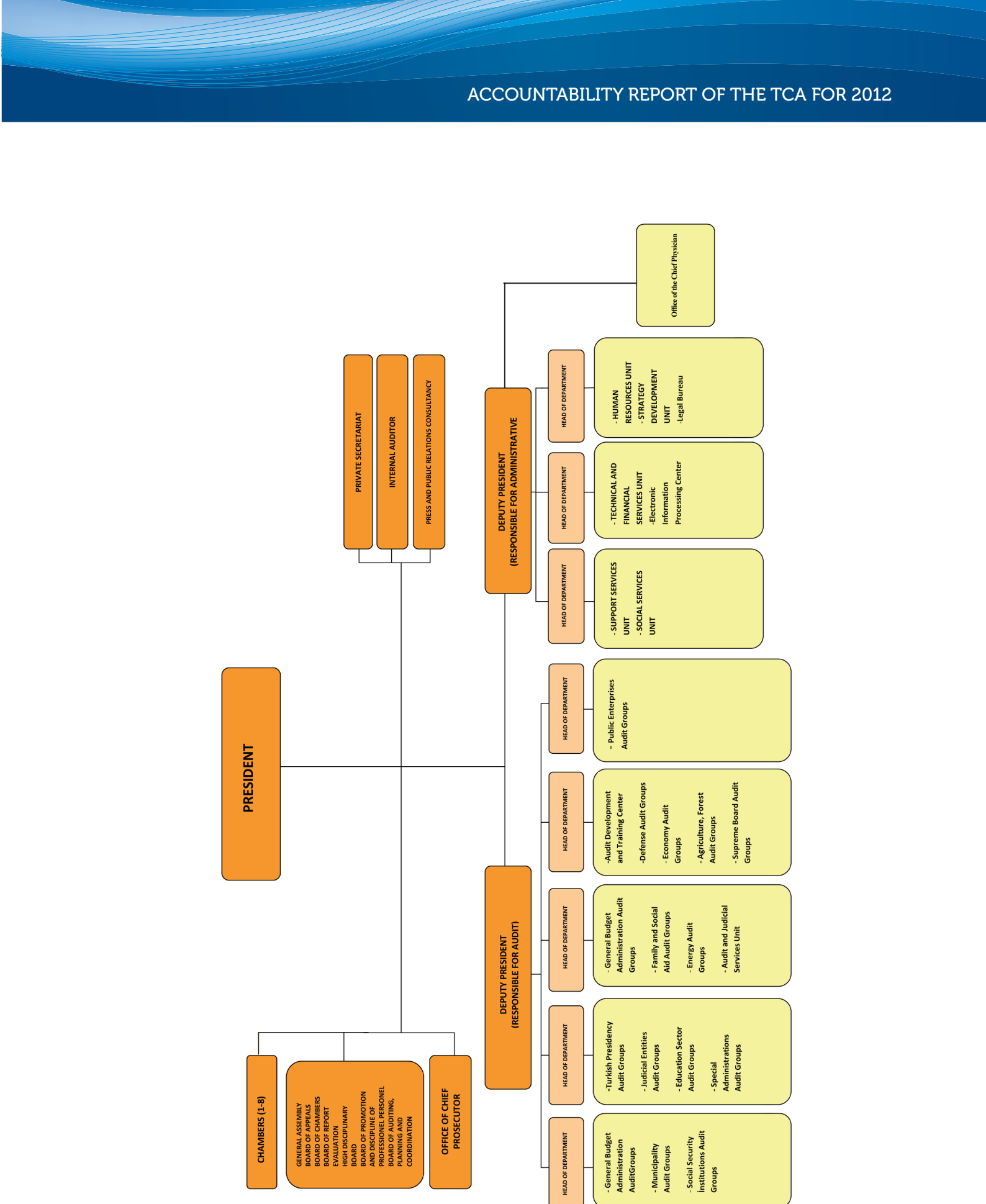
The High Disciplinary Board consists of 5 chairmen of chambers and one member from each chamber to be elected for one calendar year by the General Assembly.

The Board of Promotion and Discipline of Professional Personnel consists of one chairman of chamber, one member, one principal auditor and one senior auditor to be elected by the General Assembly every calendar year, and the deputy president responsible for audit.

The Board of Auditing, Planning and Coordination consists of the President, deputy presidents and heads of departments.

The Office of the Chief Prosecutor consists of the Chief Prosecutor and prosecutors.

Supporting units are established upon the proposal of the President of the TCA and the decision of the General Assembly in order to carry out the administrative affairs of the TCA. The TCA does not have provincial organization. However, according to Article 32 of Law no. 6085 on TCA, upon the proposal of the President of the TCA and the decision of the General Assembly, headships of audit groups may be established in provinces, as deemed necessary.



## 3- Human Resources

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

Professional personnel are the President of the TCA, chairmen of chambers, members and auditors.

The President of the TCA is elected by the TGNA General Assembly from among those have served in any of the positions listed in Article 12 of the TCA Law.

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

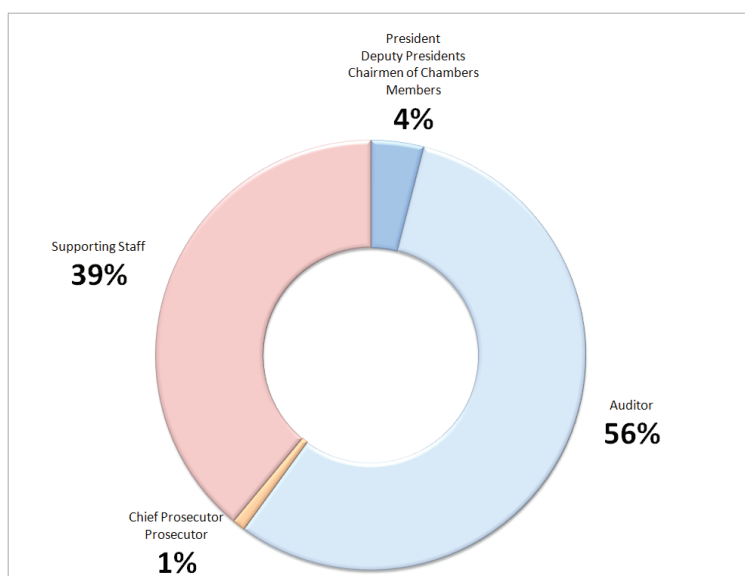
Members are elected by the General Assembly and the TGNA from among those having the qualifications listed in Article 12 of the TCA Law.

The auditors are appointed by the President of the TCA from among the applicants who have graduated from the faculties of law, political sciences, economics, business administration, economics and administrative sciences or at least four-year domestic or foreign faculties or schools of higher education whose equivalence to aforesaid faculties is certified by the Council of Higher Education, based on the result of the entrance examination held by the Student Selection And Placement Center.

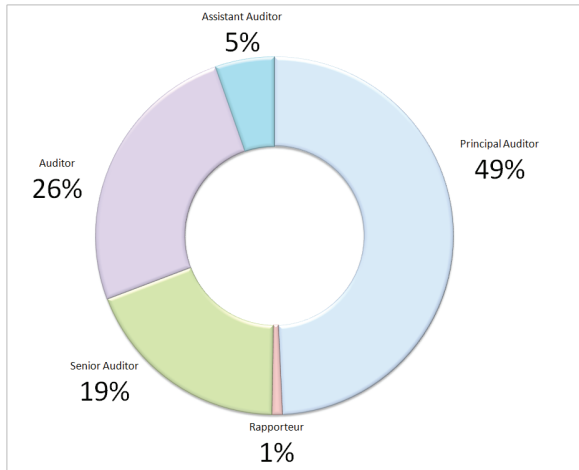
The Chief Prosecutor and prosecutors are appointed by a joint decree, upon the proposal of the Minister of Finance having received the opinion of the President of the TCA.

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

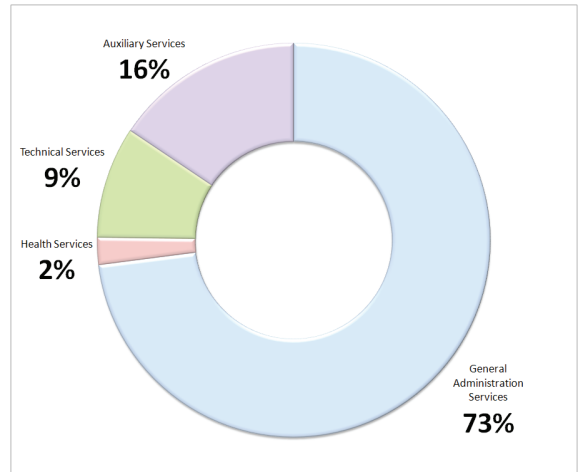
The TCA has one President, two Deputy Presidents, 8 heads of departments, 45 members, 842 auditors, one Chief Prosecutor, 9 prosecutors and 596 supporting staff members.



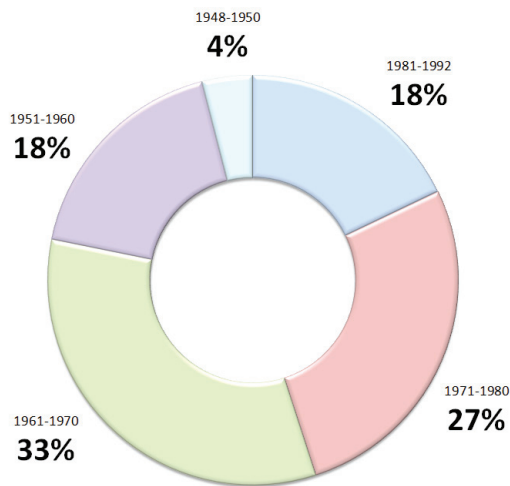
**Chart 1: General Breakdown of the TCA Personnel**



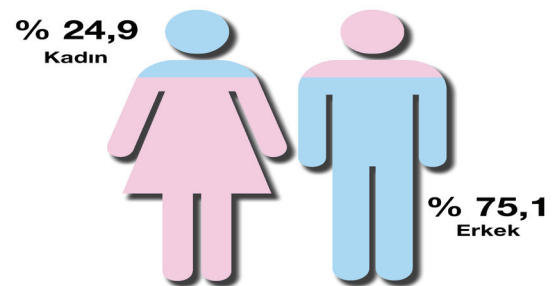
### Chart 2: Breakdown of the Auditors



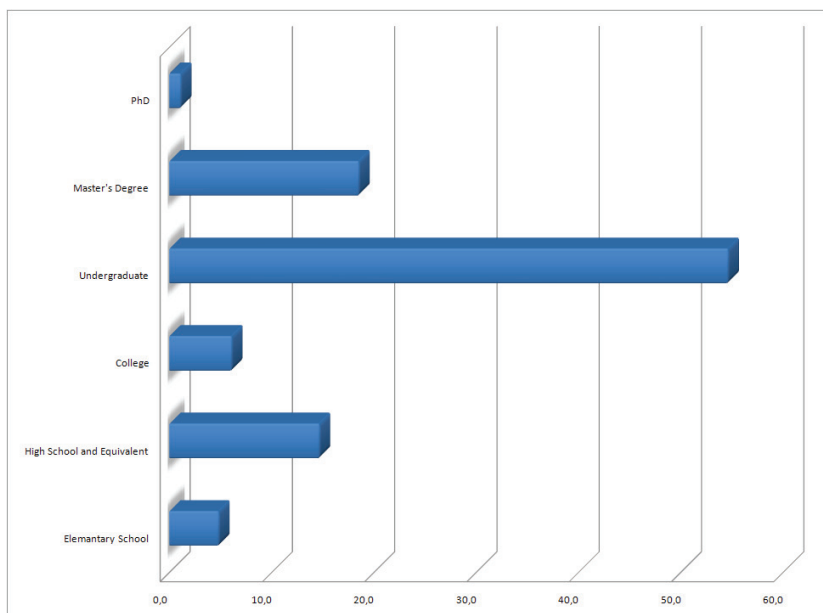
### Chart 3: Breakdown of the Supporting Staff



#### Chart 4: Breakdown of the Staff According to Their Dates of Birth



### Chart 5: Breakdown of the Staff According to Their Gender



### Chart 6: Breakdown of the Staff According to Their Education Status





*Museum of the Presidency*

## **4- INFORMATION AND TECHNOLOGICAL SOURCES**

### **4.1-Network Infrastructure and Hardware**

The TCA has an internet access of 100 MB. Gölbaşı Training and Social Facilities have their own internet access.

Safe zones are formed in the TCA network, and security tools such as network access management and monitoring systems, firewalls, attack detection systems and content filtering are used.

The system room is equipped with alarm and air conditioning systems, and the access to the system room is limited with additional security measures. The system room has backbone devices, server computers, storage units and back-up systems. Network and internet traffic is kept under record according to the legal requirements.

Fiber cabling is used in the connections of servers and backbone devices. All active devices within the network are compatible with "IPv6" technology. User computers are directly linked to the backbone, and multiplexing is not done through user ends.

Wireless access points are formed for wireless network access. Secure access infrastructure is built so that the users can have external access to the local network sources.

Desktop computers are allocated to all staff members in the TCA. Laptop computers are also provided for all judicial and auditing staff and some of the supporting staff. User computers have the technical features suitable for work purposes. The computes are renewed by assessing the requirements of the technology and performance.

All devices registered as the fixture of the TCA can access the TCA local network and wireless network with the necessary identity authentication. All personnel are registered in the active index and have e-mail accounts provided by the TCA. In addition, specific e-mail accounts are defined for those units requiring them. The e-mail accounts of the TCA are structured in a way enabling access from outside the entity and mobile devices.

There are landlines for all personnel in the TCA. The units have fax devices, network printers, scanners, personnel printers, photocopy machines, and there are projection devices in training and meeting halls. The training halls in Gölbaşı Training and Social Facilities, which are used for internal and external trainings, have the necessary technological infrastructure.

The tables below indicate the inventory for information and technological sources used for meeting the information processing and automation needs of the TCA units as of the end of 2011–2012.

**Table 1: Hardware Inventory for 2011–2012**

	2011	2012
Desktop PC	1994	1991
Laptop Computer	1197	1421
Printer	443	425
Scanner	38	38
Fax machine	33	33
Printing machine	7	6
Projector	36	52
Phone	2151	1943

**Table 2: Physical Server Inventory for 2011–2012**

	2011	2012
Web Server	1	0(1 Virtual)
Application Server	1	0(1 Virtual)
Database Server	2	1(+1 Virtual)
Mail Server	1	3
URL Filtering & Virus Protection ( Websense and Trend Micro)	2	0(1Virtual)
Gateway-Anti Spam (E-SAFE)	1	0
Firewall(Secure Platform)	2+1(YDK)	1 (Box)
Firewall Management	1	0
Active Directory	2	2
Web Security Gateway (Connectra)	2	2
FTP Server	1	0
Backup Server	1	1
Supported Protocols	TCP/IP, UDP	TCP/IP, UDP
Internet connection	100 mbps	100 mbps
Virtual platform	0	4 servers, 1 Storage

### Software programs

Server computers have database, system management, security management and software development tools; and user computers have operating system and basic office software programs. Our staff members use the licensed software programs, which are procured or developed by the TCA, as required by their works. Unlicensed software programs are not installed, and the users are not given authorization to install software.

The internal network contains many business software programs that use the central databases and that can be used only by the relevant units. Updating and upgrading the said databases and software and the development of new software in line with business needs are carried out by the IT center or by joint projects through outsourcing.

The users can access the information sources with the file server and file sharing server, and they can work on the joint files.

Progress has been made in transferring the business processes into the electronic environment; and tests have started for the modules that are developed in the document management project, which includes the transfer of old software (which cannot be used effectively because of being scattered and independent of each other) to a joint platform.

### **Help desk**

In the TCA, the technical support for network, hardware and software is provided by the IT center. Help desk is structured as a call center as well. A software program developed by the TCA is used in the organization and management of the support services. Works are continuing in order to make the help desk compatible with the international standards with support software that is compatible with ITIL.

### **Intranet and Internet Pages**

In the TCA, the "Saybis" portal, which is published in the internal network, is used for accessing the information sources, business software and databases. This page contains announcements, management instructions such as circulars, information sources, modules included in the TCA automation system and in-house communication channels.

The internal network also publishes the intranet pages regarding the Strategy Development Unit and the TCA Audit Management. Out staff members can access the training materials on software via the portal prepared for the TCA Audit Management System (SayCAP), they can see the instructions regarding audit management, and they can communicate their requests for support. The intranet page prepared for the Strategy Development Unit contributes to the presentation and transparency of the unit's activities.

The web page of the TCA is published to share the entity's activities with the public. On this webpage, it is possible to access the decisions of the TCA, the reports submitted to the TGNA, the publications regarding the audit area, and the scientific studies.

Works are continuing for sharing the activities and services of the TCA with the public and for increasing the electronic access channels regarding the operations and procedures related to the TCA.





**SaybiS**  
Sayıştay Başkanlığı Bilgi Sistemi

Ana  
Sayfa

Bilgi  
Form  
(Uyarı Modu Kapatı)

Mensup  
Arama

E-Posta  
Sayfası

Yemek  
Listesi

Teknik  
Talep

#### Telefon Rehberi

Adı Giriniz

Soyadı Giriniz

Bul

#### Sayıştay Linkleri

Kararlar

Raporlar

Yayınlar

Dergi

Mevzuat

SayCAP

Strateji

Kütüphane

Haber Bültenleri

Sayıştay Web Sayfası

#### Gerekli Linkler

Kıdem Listesi

Lojman Listesi

Dosya Sunucusu

Paylaşım Sunucusu

Formlar

Uzaktan Yardım

#### Bilgi Linkleri

Bilgi Sistemlerinin  
Kullanımı

Türk Basını

Hava durumu



#### Duyurular

- Monaco Sayıştayı Tarafından Yayımlandığı Bildirilen 2012 Yılı Denetim Raporu (02.04.2013)
- INTOSAI WGEA "Greenlines" Mart 2013 sayısı (02.04.2013)
- Temel Bilgisayar Kursu /4 (02.04.2013)
- Avrupa Konseyi Kalkınma Bankası İç Denetçi Kadrosuna Başvuru (01.04.2013)
- Çalışma Yaşamında Stresle Baş Etme Yolları Konulu Konferans (01.04.2013)
- Terfi Eden Mensuplarımız (01.04.2013)
- Vefat (28.03.2013)
- GENELGE (2013/9) Kamu Konutlarında Risk Değerlendirmesi (27.03.2013)
- Vefat (27.03.2013)
- Avrupa Sayıştayı (ECA) AB Standartlarında Denetim Uygulama Programı Başvuruları (26.03.2013)

Geçmiş Duyurular

#### Web Sayfasına Son Eklenen Haber ve Duyurular

- Makedonya Cumhuriyeti Anayasa Mahkemesi Üyesi Salih MURAT'tan ...
- Temel Bilgisayar Eğitim Sertifika Töreni Düzenlendi ...
- Yıldırım Beyazıt Üniversitesi Hukuk Fakültesi Öğrenci Grubunun ...
- TODAİE Tarafından Düzenlenen II. Kamu Etiği Kongresi ...
- INTOSAI Denetim Standartları ISSAI'lerin Uygulanmasına İlişkin ...

www.sayistay.gov.tr

#### Forum Sayfasına Son Eklenenler

- Kurumlar Arası Futbol Turnuvası ...
- Sayıştay Hakkında Son Söyleni ...
- Üstadımız, Ağabeyimiz Hasan BULUR ...
- Sayıştay'ın kurumsal kimliği ile ...
- Lenovo T430 kablosuz internet ...

Forum Ana Sayfa

#### İlan-Duyuru Sayfasına Son Eklenenler

- 4X4 Opel Frontera - 3.2 Limite ...
- SATILIK HONDA CIVIC ...
- SATILIK ARAÇ ...
- satılık dizel otomatik corsa ...
- SATILIK DAİRE ...

Tümünü Göster



**SayCAP**

### Audit Management System (SayCAP)

SayCAP is used for conducting, documenting and managing the audit processes in accordance with the international standards. The software is developed so as to be used in the automation, management and reporting of the audit processes. It is developed in such a way that it meets needs such as planning, documentation, authorizations, access to information sources, archiving, and quality control, communication, steering and reporting. The software is constantly updated and developed in line with the auditing guidelines and the decisions of the Audit Planning Coordination Council. Since the software operates on the TCA servers, it enables the audit teams to work together virtually.

With the help of SayCAP software, it is possible to document that the audit processes are progressing in the way they should and that the information and findings obtained in those processes have the basics agreed upon by all relevant parties. This takes the compliance of the TCA audit with international standards to a high level.

**Denetim Yönetim Sistemi**

T.C. SAYIŞTAY BAŞKANLIĞI / SayCAP

Ara...

Anasayfa Yayınlar Destek İletişim

Duyurular Son Eklenenler Proje Takvimi SayCap Raporları Anasayfa

**SayCAP denetim süreçlerinin tamamının elektronik ortamda takip edilmesini, çalışma kâğıtları, raporlar gibi dokümanların bilgisayar ortamında hazırlanmasına olanak tanıyan bir destek denetim sistemidir.**

**SayCAP**

- Denetim Yönetim Sistemi Nedir?
- Denetim Yönetim Sistemi Olarak Kullanılan Programlar Nelerdir?
- Denetim Yönetim Sistemi Üzerinden Denetimler Nasıl Yürütülecek?
- Denetim Yönetim Sisteminin Avantajları Nelerdir?
- SayCAP Programının Getirdiği Diğer Yenilikler Nelerdir?

**Duyurular**

- Denetim ve Yargı Raporlarının SayCAP'te Hazırlanması Hk. (21.03.2013)
- 11.03.2013 tarihli Yönetim Bilgisi Raporu (13.03.2013)
- Yargı Raporu da SayCap'te Düzenlenebilecek (11.03.2013)
- Sorguların Sorumlu Bazlı Yazdırılması (05.03.2013)
- Çalışma Kağıtlarını Word ile Düzenleme (05.03.2013)

**Son Eklenenler**

- 29.03.2013 Tarihli Güncelleme Bilgileri
- 22.03.2013 Tarihli Güncelleme Bilgileri
- 18.03.2013 Tarihli Güncelleme Bilgileri
- SayCap Programına Uzaktan Erişimle İlgili Verilen Teknik Destek Hk. Rapor
- Yönetim Bilgisi Raporu

**Paylaşım Sunucusu**

**Dosya Sunucusu**

**Sayıştay Web Sayfası**

**Saybis**

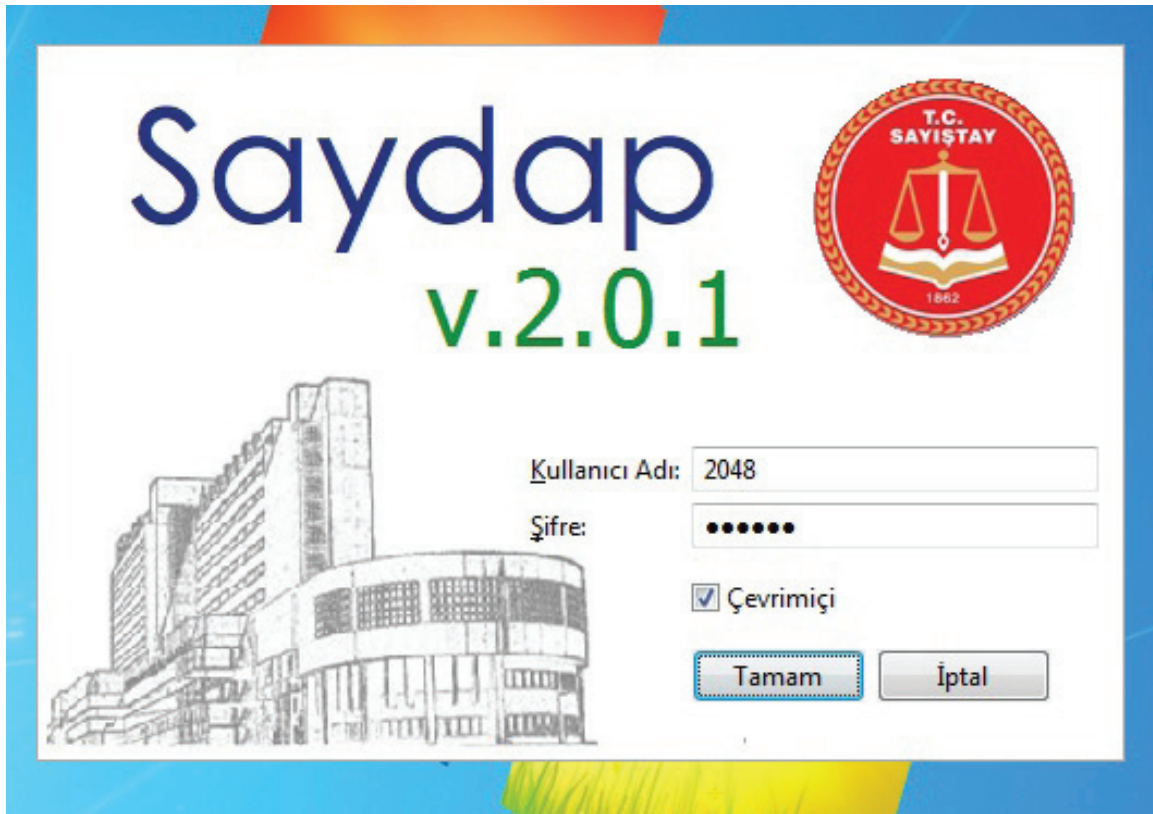
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### Computer Aided Audit (Saydap)

The use of Computer Aided Audit techniques is one of the most important elements of the audit works in the world as it increases the quality of the audit work.

Centrally-stored accounting data is obtained from relevant institutions in the electronic environment and presented for the use of the audit personnel. The audit personnel make the necessary analysis of the accounting data by using office, database and audit-purpose software programs.

Computer Aided Audit Software Project, which is conducted with the purpose of developing computerized audit, has reached its final stage. A part of the software tests is completed, and they are being used for testing purposes. With the help of this project, the TCA has started to use the audit software that it developed in data analysis and mining. The quality and effectiveness of the TCA audits are expected to increase as the utilization rate of the software increases in audits.



**Saydap**  
**v.2.0.1**

T.C. SAYIŞTAY  
1862

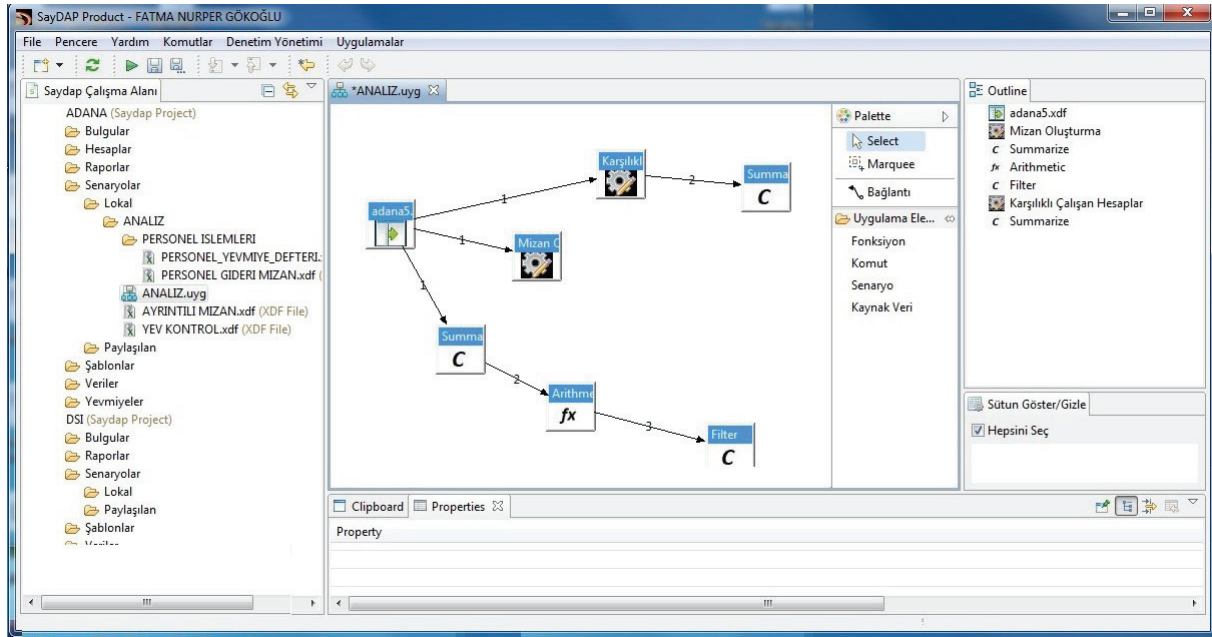
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☒ Çevrimiçi

Tamam İptal

The project also contains a portal that enables the auditees to send their data to the TCA in the electronic environment.



## 4.2 Library

The table below indicates the library inventory of the TCA library as of the end of 2011-2012.

**Table 3: Library Inventory for 2011-2012**

LIBRARY INVENTORY		
TYPES OF MATERIALS	YEARS	
	2011	2012
Books	12.175	13.243
Periodicals	6.350	6.640
Subscribed periodicals	26	50
Literary publications (Novel, story etc.)	1.019	1.134
Official Gazettes-Minutes Journals – Laws Journal- Norms- Kazancı and Prime Ministry Codex	3.926	3.977
General Assembly and Board of Chambers Decisions	165	171
TCA publications (exc. TCA Journals)	597	597
Reports	110	110
Dissertations	36	36
Non-book materials (CD etc.)	230	230



## 5- Services Delivered

### 5.1 Duties and Competences of the Presidency and the Judicial and Decision-Making Bodies

**The President of the TCA** governs and represents the TCA. He is the highest-level official of the entity, and is responsible for its overall functioning. He takes all necessary precautions to ensure that the entity properly performs all duties set forth by laws, and the administrative tasks are conducted regularly. He is the chairman of the General Assembly, and as he deems necessary, he may chair the Board of Appeals and the Board of Chambers. He informs the TGNA Plan and Budget Committee at least twice a year with regard to the activities of the TCA. He determines the chambers of chairmen and members; establishes specialized chambers; distributes tasks among the chambers; sets up audit groups and audit supporting groups; determines the work places of professional personnel and the duties and work places of supporting staff. He is also the chair of the Board of Report Evaluation.

**Deputy Presidents** assist the President of the TCA in fulfilling the audit and administrative tasks set forth by law.

**The Heads of Departments** assist the Deputy Presidents in fulfilling their assigned tasks.

**The Heads of Groups** carry out the tasks assigned by the Presidency in order to ensure that the tasks assigned to the TCA with the Law no. 6085 and other laws are fulfilled effectively. They fulfill the audit and examination tasks assigned to the groups by the President of the TCA within the framework of the principles and procedures in laws, regulations, by-laws, standards, circular and guidelines and report the outcome to the Presidency.

**Supporting units** execute the administrative tasks of the TCA.

**Chambers** as the account court, take final decision on matters related to public loss specified in judicial reports prepared with respect to the accounts and transactions of those responsible, and express opinion on audit reports.

**General Assembly** discusses the Statement of General Conformity and decides on the unification of case law. It gives its opinion on draft laws and proposals pertaining to the TCA and the by-laws to be prepared pursuant to the Law no. 6085.



A view from the General Assembly

**The Board of Appeals** is the ultimate authority to take final decision on writs issued by the chambers of the TCA.

**The Board of Chambers** gives its opinion on the by-laws, and regulatory processes in the nature of by-laws, to be prepared on financial matters by the public administrations within the scope of the general government.

**The Board of Report Evaluation** gives opinion on the reports of the TCA and the matters demanded to be examined by the President of the TCA.

**High Disciplinary Board** carries out the disciplinary proceedings concerning the President, chairmen and members of the TCA.

**The Board of Promotion and Discipline of Professional Personnel** executes promotional procedures, disciplinary investigations and penal prosecutions with regard to professional personnel except the President, chairmen and members the TCA.

**The Board of Auditing, Planning and Coordination** prepares the TCA's strategic plan, performance program, audit strategic plans, annual audit programs, accountability report, the by-laws, standards, guidelines on audit, and determines the professional code of ethics. The Board may invite heads of audit and audit supporting groups to the meetings during discussions on matters related to their fields of work. During the discussion on matters related to the preparation and monitoring of the strategic plan and the preparation of the annual program of TCA, one member to be assigned by the President of the TCA from each chamber and heads of audit and audit supporting groups shall attend the Board meetings as well.

**The Office of the Chief Prosecutor** performs the writ appeals, writ executions and the necessary operations thereof.

## 5.2 Audit Activities

### 5.2.1 Works regarding the Audit Program for 2011

The audit program for 2011 includes 23 administrations under general budget, 34 administrations with special budgets, 7 regulatory and supervisory institutions, 22 special provincial administrations, 16 metropolitan municipalities, 2 institutions affiliated to the a metropolitan, 2 district municipalities affiliated to a metropolitan, 13 provincial municipalities, and Social Security Institution and Turkish Labor Institution.

Table 4: Public Administrations Subject to Audit under General Management Sector

SECTOR NAME	SUBSECTOR NAME	BUDGET STRUCTURE NAME	NUMBER OF PUBLIC ADMINISTRATIONS UNDER AUDIT	NUMBER OF PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
GENERAL MANAGEMENT SECTOR	Central Administration Subsector	General Budget	44	23
		Special Budget-A (Universities and YÖK)	105	14
		Special Budget -B (Other Institutions)	40	20
		Regulatory and Supervisory Institutions	9	7
	CENTRAL ADMINISTRATION SUBSECTOR TOTAL		198	64
	Local Administrations Subsector	Special Provincial Administrations	81	22
		Metropolitan Municipalities	16	16
		Institutions Affiliated to a Metropolitan	19	2
		District Muni. Affiliated to a Metropolitan	143	2
		Provincial Muni.	65	13
	LOCAL ADMINISTRATIONS SUBSECTOR TOTAL		324	55
	Social Security Subsector	SSI	1	1
		TURKISH LABOR INSTITUTION	1	1
	SOCIAL SECURITY SUBSECTOR TOTAL		2	2
	TOTAL		524	121

The audit program for 2011 includes 121 entities examined under General Management Sector. 64 of those are from Central Administration Subsector, 55 of them are from Local Administrations Subsector and 2 of them are from the Social Security Subsector.

Table 5: Public Administrations Subject to Audit under Public Enterprises Sector

SECTOR NAME	SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	NUMBER OF PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
PUBLIC ENTERPRISES SECTOR	Public Enterprises Subsector	State Economic Enterprise	15	15
		State Economic Enterprise (Subsidiary)	4	4
		State Economic Enterprise (Establishment)	9	9
		Public Economic Institution	4	4
		Public Economic Institution (Subsidiary)	3	3
		Entities audited acc. to law no.3346	24	24
		Entities under the Privatization Law no.4046	21	21
		Entities audited acc. to their special laws	16	16
		Others	1	1
OVERALL TOTAL			97	97

Within the scope of Public Enterprises Sector; a total of 97 public entities were audited. This figure covers a total of 28 State Economic Enterprises (including subsidiaries and establishments), 7 Public Economic Institutions, 24 entities audited according to Law no. 3346, 21 entities under the Privatization Law no. 4046, 16 entities audited according to their special laws, and 1 other entity.

In terms of the budget amount in the General Management Sector; it is seen that a part corresponding to 312.486.409.000TL of a total budget expense of 330.234.814.000 TL is examined in Central Administration Subsector. Therefore in total, a ratio of 95% was achieved, which is quite significant.



Table 6: Examination Information for Central Administration Subsector

SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	TOTAL AMOUNT OF BUDGET COST (by 2011 figures)	NUM. OF ENTITIES AUDITED IN 2011	TOTAL BUDGET COST OF ENTITIES AUDITED IN 2011 ( by 2011 figures )	AUDITING RATE (Acc. to budget inputs)
Central Administration Subsector	General Budget	44	283.628.210.000	23	275.950.962.000	%97
	Special Budget-A (Universities and YÖK)	105	13.375.429.000	14	4.663.301.000	%35
	Special Budget -B (Other Institutions)	40	31.386.309.000	20	31.236.471.000	%100
	Regulatory And Supervisory Institutions	9	1.844.866.000	7	635.675.000	%34
<b>CENTRAL ADMINISTRATION SUBSECTOR TOTAL</b>		<b>198</b>	<b>330.234.814.000</b>	<b>64</b>	<b>312.486.409.000</b>	<b>%95</b>

In those accounts, other institutions with special budgets were examined with a ratio of 100% thus ranking in the first place. The second rank belongs to general budget entities with 97%. After that comes the universities and YÖK with 35%, and then Regulatory and Supervisory Institutions with 34%.

Auditing rate of the Social Security Subsector is 100%.

Table 7: Examination Information for Social Security Institutions Subsector

SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	TOTAL AMOUNT OF BUDGET COST (by 2011 figures)	NUM. OF ENTITIES AUDITED IN 2011	TOTAL BUDGET COST OF ENTITIES AUDITED IN 2011 ( by 2011 figures )	AUDITING RATE (Acc. to budget inputs)
Social Security Subsector	SSI	1	138.654.864.811	1	138.654.864.811	%100
	TURKISH LABOR INSTITUTION	1	592.380.240	1	592.380.240	%100
<b>SOCIAL SECURITY SUBSECTOR TOTAL</b>		<b>2</b>	<b>139.247.245.051</b>	<b>2</b>	<b>139.247.245.051</b>	<b>%100</b>

### 5.2.2. Audit Program for 2012

Pursuant to Article 31 of the Law no.6085, strategic audit plans and annual audit programs are prepared in line with the risk analysis made by considering the expectations of the TGNA, the public and the audited public administrations.

Table 8: Public Administrations Included in the Audit Program under General Management Sector

SECTOR NAME	SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	NUMBER OF PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
GENERAL MANAGEMENT SECTOR	Central Administration Subsector	General Budget	44	43
		Special Budget-A (Universities)	105	55
		Special Budget -B (Other Institutions)	41	37
		Regulatory and Supervisory Institutions	9	8
	CENTRAL ADMINISTRATION SUBSECTOR TOTAL		199	143
	Local Administrations Subsector	Special Provincial Administrations	81	81
		Metropolitan Municipalities	16	16
		Institutions Affiliated to a Metropolitan	19	15
		District Muni. Affiliated to a Metropolitan	143	46
		Provincial Muni.	65	63
		Development Agency	26	20
	LOCAL ADMINISTRATIONS SUBSECTOR TOTAL		350	241
	Social Security Subsector	SSI	1	1
		TURKISH LABOR INSTITUTION	1	1
	SOCIAL SECURITY SUBSECTOR TOTAL		2	2
	GENERAL MANAGEMENT SECTOR TOTAL		551	386

As the table above indicates, the audit program for 2012 includes 43 administrations under general budget, 92 administrations with special budgets, 8 regulatory and supervisory institutions, 81 special provincial administrations, 16 metropolitan municipalities, 15 institutions affiliated to a metropolitan, 46 district municipalities affiliated to a metropolitan, 63 provincial municipalities, 20 development agencies and Social Security Institution and Turkish Labor Institution.

**Table 9: Public Administrations Included in the Audit Program under Public Enterprises Sector**

SECTOR NAME	SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	NUMBER OF PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
PUBLIC ENTERPRISES SECTOR	Public Enterprises Subsector	State Economic Enterprise	15	15
		State Economic Enterprise Subsidiary	4	4
		State Economic Enterprise Establishment	9	9
		Public Economic Institution	4	4
		Public Economic Institution Subsidiary	3	3
		Entities audited acc. to law no.3346	24	24
		Entities under the Privatization Law no.4046	21	21
		Entities audited acc. to their special laws	16	16
		Others	1	1
OVERALL TOTAL			97	97

**Table 10: Public Administrations Included in the Audit Program under Other Entities**

SECTOR NAME	SUBSECTOR NAME	BUDGET STRUCTURE NAME	TOTAL NUMBER OF ENTITIES	NUMBER OF PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
<b>OTHER ENTITIES</b>	<b>Other</b>	Other	14	6

### 5.2.3 International Joint Audit Activities

The TCA leads the works within the scope of “Audit of Disaster Preparedness” of the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid.

The main purpose of this work is to draw a framework about how to audit the disaster preparations, to provide guidance to the SAIs around the world in this field, and to form a specific perspective and approach within the framework of the general methodology of performance audit. The outcome of the work is expected to be useful for all SAIs, especially those with a higher probability of disasters.



2<sup>nd</sup> meeting of the Parallel Audit Work on Disaster Preparedness

“INTOSAI Guideline on Audit of Disaster-related Aid” (draft), which was prepared the TCA, was accepted and approved by the INTOSAI Professional Standards Committee after the meeting hosted by the Indonesian SAI in Yogyakarta in 04-05 June 2012, and it was presented to the INTOSAI Knowledge Sharing Committee as ISSAI 5510.

After being approved by the INTOSAI Knowledge Sharing Committee, ISSAI 5510 was published on the webpage of INTOSAI in October 2012 as the exposure draft and it was opened for the opinions of the SAIs on the address of <http://www.issai.org/composite-280.htm>.

Parallel performance audit was conducted under the leadership and coordination of the TCA in order to finalize the audit program that was included in the said guideline.

Azerbaijan, Indonesia, the Philippines, India, Holland, Pakistan, Romania, Chili and Ukraine SAIs participated in the parallel audit work that was under the leadership of Turkey.

A meeting was held in Ankara in 25-26 April 2012 regarding the parallel audit work, and the representatives of the audit teams of the countries that participated in the parallel audit made presentations on the basic and sub questions of audit, audit criteria, audit approach, and methods. In this meeting, the TCA made two presentations within the framework of the progresses made in the audit guideline on “Disaster Preparedness” and the audit work carried out in Turkey. The meeting ended with a discussion of the audit planning framework, country approaches, and the future steps of parallel audit.

The work on Disaster Preparedness was planned by the participating countries in the light of the Draft Guideline prepared by the TCA, and the reporting phase has been reached.

Within the scope of the same Working Group activities, the parallel audit work on “Improvement and Restructuring” of INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid, which was started in August 2012 within the framework of the activities conducted under the coordination of the Indonesian SAI, is also continuing with the participation of the TCA. The design of the work was completed in December 2012.

## 5.3 Judicial Activities and Expressing Opinions

### 5.3.1 Chambers

In 2012, a total of 1497 judicial reports from the previous audit programs were submitted to the eight judicial chambers, and 1191 of those reports were judged and their writs were prepared.

In 2012, it was decided to send 27 cases regarding the criminal acts to the relevant chamber or prosecution office for necessary action.

The below table indicates the information regarding the judicial decisions made by the eight judicial chambers in 2012.

**Table 11: Judicial Decisions of the Chambers**

CHAMBERS	Total number of reports	Number of judged reports	Total public loss judged to be indemnified (TL)	Criminal acts
1. CHAMBER	189	124	16.476.425,11	13
2. CHAMBER	176	139	43.172.512,22	1
3. CHAMBER	204	170	15.808.896,27	2
4. CHAMBER	132	101	9.663.602,23	-
5. CHAMBER	172	137	8.818.517,45	1
6. CHAMBER	177	128	14.812.998,28	3
7. CHAMBER	164	140	17.260.529,53	7
8. CHAMBER	283	252	20.102.542,09	-
<b>TOTAL</b>	<b>1.497</b>	<b>1.191</b>	<b>146.116.023,18</b>	<b>27</b>

The below table gives brief information regarding the topics of the administrative decisions made in 2012 by the Chambers:

**Table 12: Administrative Decisions of the Chambers**

CHAMBERS	By-law	Warrant and Opinion Statement	Other (Document request, return etc.)
1. CHAMBER	-	5	6
2. CHAMBER	-	22	241
3. CHAMBER	-	17	61
4. CHAMBER	-	15	19
5. CHAMBER	42	23	7
6. CHAMBER	-	9	38
7. CHAMBER	-	-	19
8. CHAMBER	-	21	71
<b>TOTAL</b>	<b>42</b>	<b>112</b>	<b>462</b>

### 5.3.2 General Assembly

General Assembly examined and finalized 24 different files that were submitted in 2012. The below table lists the decisions of the General Assembly by their topics:



**Table 13: Decisions of the General Assembly by their topics**

Topic	Number
Decisions regarding the in-house operations and functions	15
Opinion Decisions made as per Article 56/d of Law no.2547	1
Decisions regarding the interpretation of legislation	1
Decisions regarding the Statement of General Conformity	1
Decisions regarding the by-laws related to the TCA	2
Resolution of the General Assembly of the TCA	1
About Resolution of the General Assembly of the TCA regarding the classes of TCA Auditors and Determining the Conditions and Methods for promoting TCA Principal Auditors and Public Prosecutors to 1 <sup>st</sup> class	1
Decisions regarding the election of the members of the TCA	2
<b>TOTAL</b>	<b>24</b>

### 5.3.3 Board of Appeals

1842 files out of all applications made to the Board of Appeals in 2012 against the verdicts of the chambers of the TCA were examined for appeal, and verdicts were given.

**Table 14: Activities of the Board of Appeals**

Number of files transferred from 2011	2.694
Number of files submitted in 2012	2.650
<b>Total number of files</b>	<b>5.344</b>
Number of files judged by the Board	1.842
Number of files transferred to 2013	3.502

The decisions made by the Board of Appeals are listed below by their results.

**Table 15: Decisions of the Board of Appeals by their topics**

Attestation	1.287
Re-attestation	69
Annulment	338
Overturn	348
No action required	882
(As per Law no.6009) Cancellation	359
<b>Total</b>	<b>3.283</b>

### 5.3.4 Board of Chambers

In 2012, the Board of Chambers gave opinions about 123 draft by-laws related to finance. In addition, during the 2012 judiciary recess, the chamber on duty made 42 decisions on 42 by-laws including 26 new draft by-laws, 10 by-law amendments and 6 by-laws regarding Revolving Fund Enterprises. The decisions made by the Board of Chambers are listed below by their topics:

**Table 16: Decisions of the Board of Chambers by their topics**

Decisions	Number
On New Draft By-laws	103
On By-law Amendments	46
On By-laws regarding Revolving Fund Enterprises	14
<b>TOTAL</b>	<b>163</b>

### 5.3.5 Board of Report Evaluation

In 2012, the Board made 25 decisions with 26 meeting agendas. In those meetings, 1 “General Report on Public Enterprises for 2009”, 1 “General Report on Public Enterprises for 2010”, and 98 “Reports on Public Economic Enterprises” were discussed and finalized.

**Table 17: Activities of the Board of Report Evaluation**

Topic	Number
General Report on Public Enterprises for 2009	1
General Report on Public Enterprises for 2010	1
Reports on Public Economic Enterprises	98

### 5.3.6 Office of the Chief Prosecutor

In 2012, the Office of the Chief Prosecutor wrote opinions for 303 reports; 459 additional reports submitted by the chambers; and 3150 appeals were received. The below table lists the said opinions and appeal-receptions by the chambers:

**Table 18: Opinions and Appeal-Receptions of the Office of the chief Prosecutor**

CHAMBERS	Opinions on reports	Opinions on additional reports	Appeal-receptions	Total
1	54	56	223	333
2	41	74	501	616
3	27	67	579	673
4	39	41	310	390
5	24	32	162	218
6	41	53	302	396
7	36	57	615	708
8	41	79	458	578
<b>TOTAL</b>	<b>303</b>	<b>459</b>	<b>3150</b>	<b>3912</b>

### 5.3.7 Audit Planning and Coordination Council

In 2012, the Audit Planning and Coordination Council put on the agenda and made decisions regarding the following:

By-law on the TCA Audit Development and Training Center, 2012 Audit Program and the draft by-laws that need to be regulated pursuant to the 2<sup>nd</sup> paragraph of Article 35 “General Principles of Audit” of the TCA Law no.6085 and the Law no.6533 Amending Some Laws and Decree Laws.

## 5.4 Activities of the Support Groups

In 2011, as a result of the changes in the structures of public administrations, it became necessary to make changes in the audit area register and to redefine the work areas of the audit groups. In line with the developments that took place in this framework, the work areas of the audit groups, audit support groups, and the tasks and functions of DEGEM, which was established in 2012, were identified with the Circular no. 2012/5.

### 5.4.1 Activities of the Support Group 1

The tasks of Support Group 1 are identified as follows: to carry out the preliminary preparation works regarding the audit strategic plan and annual audit program; to do the preliminary preparation works regarding the reception of the audit requests of the TGNA by the TCA; to fulfill the reporting tasks of the Report Evaluation Council and the Audit, Planning and Coordination Council; and to perform the other tasks assigned by the Presidency in order to ensure that the duties assigned to the TCA are fulfilled effectively.

In this scope in 2012; data was entered into the audit program prepared in the computer environment by taking the letters referred to the group as the basis, including the TCA audit area register, in order to generate information on the public administrations that were audited and not audited by the TCA within the scope of the annual audit program. With the help of this program, statistical information was also obtained on the public administrations that were included and excluded in the audit.

Data entries were made for the information on the auditors that went to onsite audit assignments in the scope of the audit program, their assignment dates, and the public administrations that were subjected to onsite audits.

Within the scope of the Project for Strengthening the TCA Audit, which was conducted between February-May 2012 under the sponsorship of the World Bank, and with the consultancy support of KOSI and ECORYS Group, the Reporting Techniques Team prepared the draft report formats for the reports to be submitted to the TGNA pursuant to the TCA Law no.6085.

127 draft reports, which were prepared as a result of the audit works in 2011, were examined between the dates of 26 March-9 April 2012. A general assessment report was prepared on those draft reports including the assessments on the basis of reports, and it was submitted to the Presidency.

The opinions and suggestions of the audit support groups on the preparation of the Audit Program for 2012 were assessed and submitted to the Presidency.

Pursuant to Article 36 titled "External Audit General Assessment Report" of the Audit By-Law; the drafts covering the topics that were sent by the audit support groups in June 2012 in order to be considered for inclusion in the External Audit General Assessment Report were analyzed, and the draft study that was prepared according to topics was submitted to the Presidency.

### 5.4.2 Activities of the Support Group 2

The tasks of Support Groups 2 are identified as follows: to carry out the support works regarding the computer aided audits, information systems audits and information systems in relation to the audit activities of the TCA; to perform the information infrastructure and operating services of the TCA; and to perform the other tasks assigned by the Presidency in order to ensure that the duties assigned to the TCA are fulfilled effectively.

In this scope in 2012, the risks against system security were reduced by renewing the data and energy cabling in the system room and improving the air-conditioning system.

The connections between the servers and the network active devices were renewed with fiber cabling; the speed of the internal network was increased; and the network performance was improved.

Data connections between edge switching devices and user computers were renewed; user cabling was made in all environments that can be used; and the internal network performance and information security infrastructure were improved.



A major part of the existing servers were transferred to the virtual platform. With the help of this, the system management was streamlined, the server costs were brought under control, and performance deficiencies were eliminated.

Network tracking and network access management structuring works were completed. Thus a more secure intervention infrastructure was built against the threats that might derive from the internal network, and the effectiveness of interventions against security breaches and security events was increased.

Wireless network infrastructure was expanded, and wireless network was launched.

The laptop computers that were used by the professional staff and that were older than 5-8 years were renewed, and the performance problems regarding the software programs used in audit were resolved.

Within the framework of the licensed utilization obligations, licensing was made for the operating systems used in server and user computers, office programs and the basic software program used by the program-developing personnel.

Maintenance, repair, and user support activities were performed for all hardware and software registered in the IT inventory.

Training support was provided for the Computer Aided Audit Trainings during the in-service training programs conducted under the coordination of DEGEM.

Development and test works of the SayCAP software were completed and the software was started to be used. With SayCAP software, an important element of the TCA Audit Management System was completed. Thus, it has become possible to properly operate the processes required by the TCA audit guidelines and the international standards in the planning, documenting, managing, quality controlling, monitoring and reporting of the audit programs; to document the audit findings properly; and to provide the management information reports.

By means of SayCAP software, contribution was made to the works of Support Group 1 in monitoring, managing and reporting the annual audit program of the TCA.

Technical support needed by users for using SayCAP was provided within the framework of project management.

Within the scope of the SayCAP Program user trainings that were conducted under the coordination of DEGEM, training was provided for all audit personnel within the framework of project management.

The analysis, methodology development and technical training works, which were needed for updating SayCAP and its additional developments, were provided within the framework of project management.

Within the framework of internal audit-external audit collaboration, knowledge and experience were shared during the works of the Audit Management Software Development Project, which was carried out by the Internal Audit Coordination Council.

SayCAP, which was developed and started to be used by the TCA, was demonstrated in the international workshop on the development and use of software tools in audit, which was held in Czech Republic within the scope of the activities of the EUROSAT-IT Working Group.



EUROSAI-IT Working Group visited the TCA

Audit Management Software SayCAP was demonstrated in the Internal Audit Congress with the theme of “Change”, which was organized by the TİDE.

Accounting office’s accounting data entries that were requested by the support group, which is tasked with the works regarding the preparation of the Statement of Conformity, and the necessary computer controls were completed; and contribution was made to the compliance statement works.

Relation between the entities were carried out for submitting the centrally-kept accounting data to the TCA, and the data required by Computer Aided Audit techniques were thus obtained.

In order to eliminate the risks and difficulties of the local administrations in sending data to the TCA in electronic environment, initiatives were taken with the service-providing software firms, and precautions were developed for eliminating the difficulties of the administration in providing data.

The works regarding the preparation of the administrations’ data needed by audit groups for audit and the performance of basic analysis were carried out within the framework of Computer Aided Audit Project (Saydap).

The works regarding the development of Saydap software has reached the stage of final tests and delivery. Contribution was made to the works for renewing the Regularity Audit Guideline.

Software, hardware and technical support needs, which were requested in the internal and external organizations such as trainings, seminars, conferences organized by other service units, were met.

Contribution was made to the organizations and works requested by the units assigned within the scope of the audit methodology development works.

An Information Technology Self-Assessment Workshop was held under the supervision of the EUROSAI specialists, as one of the activities conducted within the scope of EUROSAI IT Working Group. After this work, which was carried out on the basis of selected controls with COBIT basis, an Information Technology Action Plan was prepared for the TCA.



### Information Technology Self-Assessment Workshop

Necessary software and hardware infrastructure and technical support was provided upon the requests of the units and staff members that would attend the international interviews, exams, teleconferences, etc.

Contribution was made to the works on the TCA's Strategy for Counteracting Corruption.

Contribution and representation on behalf of the TCA was provided to the works regarding the development of National Accounting Standards and the works on national information security.

#### 5.4.3 Activities of the Support Group 3

The tasks of Support Groups 3 are identified as follows: to perform the examination and research activities in order to develop the methods related to the TCA audit and to contribute to the activities for preparing the secondary legislation; to evaluate the decisions submitted to the Presidency after being assorted and summarized by the auditors assigned in the chambers and councils and to publish them; to identify the issues that require any change or compilation of case-law, if any, and to submit them to the Presidency; and to perform the other tasks assigned by the Presidency in order to ensure that the duties assigned to the TCA are fulfilled effectively.

In this scope in 2012, works were performed with the international entities within the scope of research and development activities; support was provided for the conference and trainings works; and the tasks assigned by the Presidency were carried out. In addition, translations were made for the research and development activities; and contributions were made to the assignments for the development of international audit standards and their implementation in the TCA.

Contribution was also made to some works for the development of the TCA legislation and administrative capacity.

Contributions were made to the following: the works regarding the monitoring of the TCA and External Audit works regarding EU Financial Control Chapter and the National Program; the preparation and follow-up of the TCA's contribution to the Progress Report; meeting of the subcommittee no.8 on Customs, Taxation, Drugs and Money Laundering; the activities regarding the preparation and execution of EU projects; international project for strengthening the audit capacity of Azerbaijan SAI; the organization of the financial audit course for strengthening



the audit capacity of the TCA with the World Bank; the organization of Internal-External Audit Conference for strengthening audit capacity with OECD-SIGMA and the works for regulating the Audit Strategy; and executing a protocol in the field of audit with the French SAI.

### **5.4.4 Activities of the Support Group 4**

The tasks of Support Groups 4 are identified as follows: to maintain all the international affairs and to conduct the other duties given by the Presidency to fulfill the tasks assigned to the TCA effectively.

#### **International Organization of Supreme Audit Institutions (INTOSAI)**

Within the scope of the activities of INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid conducted by the relevant audit units, meetings were held in Turkey and Yogyakarta, Indonesia, and auditors from our institution took part in these meetings.

Upon the invitation of INTOSAI Development Initiative, an auditor from our institution participated in the Product Development Meeting for ISSAI Certificate Program within the scope of International Supreme Audit Institutions Standards (ISSAI) Implementation Initiative (3i Program) held in Oslo, Norway as “advisor”.

An auditor from our institution participated in IntoSAINT Moderator Training Seminar held in Oslo, the capital city of Norway, on 05 – 06 November.

A delegation consisting of one auditor and one member represented our institution in the seminar on “Audit of Public-Private Partnerships: An Ongoing Study” held by the Netherlands Court of Audit in Hague, the Netherlands, on 26-27 November 2012.

#### **European Organization of Supreme Audit Institutions**

TCA hosted the 39<sup>th</sup> EUROSAI Governing Board Meeting on 28 May 2012 within the scope of Celebration Activities for the 150<sup>th</sup> Anniversary of her Establishment. A total of seventeen SAIs participated in the said meeting. Eight of these SAIs were members of the EUROSAI Governing Board (SAIs of Belgium, the Netherlands, Spain, Poland, Portugal, Turkey, Ukraine and European Court of Auditors), five of them were observers (SAIs of Austria, England, Hungary, Norway and Russia) and four SAIs were guests (SAIs of Germany, Czech Republic, France and Switzerland).

VII EUROSAI-OLACEFS (Organization of Latin American and Caribbean Supreme Audit Institutions) Joint Conference was hosted by the State Audit Office of Georgia on 17-19 September 2012 and our institution was represented in this conference by a delegation consisting of the President of TCA who is also the Member of EUROSAI Governing Board and the Second President of EUROSAI, one member and one auditor. The main theme of the conference was “Good Governance in Public Sector: Role of Supreme Audit Institutions”. In the conference, a presentation was made by the President of TCA on “Enhancing the Stakeholders’ Confidence: Audit Management Integrity, Accountability and the Tone at the Top” and at the end of the conference, ‘Tbilisi Statement’ was adopted.



VII EUROSAT-OLACEFS Joint Conference

### **Asian Organization of Supreme Audit Institutions (ASOSAI)**

XII ASOSAI General Assembly and 44<sup>th</sup> and 45<sup>th</sup> ASOSAI Governing Board Meetings were held by the SAI of India from February 27 to March 4, 2012 in Jaipur and our institution was represented by a delegation consisting of one deputy president and one auditor in the said meetings.

One auditor from our institution participated in the ASOSAI Seminar on “Government Audit for Senior Officials” held in Tokyo from May 27 to June 7, 2012 with financial support of the Japan International Cooperation Agency (JICA).

A delegation consisting of one head of chamber and two auditors represented our institution in the 4<sup>th</sup> ASOSAI Seminar on Environmental Auditing as well as the 3<sup>rd</sup> Working Meeting of ASOSAI WGEA which was organized at the last session of the seminar on 18 – 19 September 2012.

One auditor from institution participated in the “ASOSAI-Sponsored Workshop on Dealing with Fraud and Corruption” held in Manila, the capital city of Philippines, on 12 – 17 November 2012.

Two auditors of TCA participated in the First Meeting of the 10<sup>th</sup> ASOSAI Research Project on “Audit to Detect Fraud and Corruption: Evaluation of the Fight against Corruption and Money Laundering” held in Shenzhen, China, on 11-13 December 2012.

Within the framework of IDI-ASOSAI Cooperation Program on Development and Implementation of Strategic Plan;

One auditor of TCA participated in the following events as “trainer”:

Needs Assessment Workshop for Strategic Planning held in Hanoi, Vietnam, on 19 – 26 April 2012 and the pre-workshop meeting organized for trainers prior to the workshop,

Strategic Planning Workshop held in Ulaanbaatar, the capital city of Mongolia, from August 30 to September 2, 2012 and the pre-workshop meeting organized for trainers,

Pre-workshop meeting organized for trainers in Phnom Penh, Cambodia, on 10 – 14 December 2012 which was followed by the Strategic Plan Review Meeting and Operational Planning workshop on 17 – 21 December 2012.

### **Economic Co-operation Organization Supreme Audit Institution (ECOSAI)**

17<sup>th</sup> ECOSAI Governing Board Meeting was hosted by the SAI of Iran in Tehran pm 06 – 10 November 2012 and our institution was represented by a delegation consisting of the President of TCA and two auditors in the said meeting. On the occasion of this visit, a memorandum of understanding was signed between TCA and SAI of Iran to enhance the existing friendly relations by promoting cooperation.



17<sup>th</sup> Economic Co-operation Organization Supreme Audit Institutions (ECOSAI) Governing Board Meeting

### **Activities Conducted Within the Framework of Relations with the European Court of Auditors (ECA), Supreme Audit Institutions of EU Member States and EU Candidate Countries**

Two auditors represented our institution in the Meeting of the Liaison Officers of the Network of the Candidate and Potential Candidate Countries Supreme Audit Institutions and ECA held by the Italian SAI in Rome on 18 April 2012 and in the Meeting of the Liaison Officers of the Contact Committee of EU Supreme Audit Institutions held in 19-20 April 2012.

Our institution was represented by a delegation consisting of one member and two auditors in the Meeting of the Contact Committee of the Heads of the European Union SAIs hosted by the SAI of Portugal on 18 – 19 October 2012.

In relation to the 5-month internship program organized by ECA;

Two auditors from our institution were selected for the spring term of the internship program lasting from March 1 to July 31, 2012,

One auditor of TCA participated in the fall term of the internship program lasting from October 1 to February 28, 2012.

An audit team consisting of three auditors from ECA visited our country on 19-23 November 2012 in order to perform financial audit for the year 2012 and one colleague from our institution accompanied the audit team in their activities.



A delegation consisting of one member and two auditors represented TCA in the seminar on “EU Trend Event: The Results of Ten Years of Overall EU Reports and Possible Ways Forward” held by the SAI of the Netherlands in Hague on 6-7 December 2012.

#### **Activities Conducted within the Framework of Bilateral Relations with the Supreme Audit Institutions**

On 04-08 February 2012, the President of TCA and one auditor paid a visit to the SAI of Saudi Arabia.



Visit of AL-SAI Delegation

In line with a Protocol signed between the TCA and the SAI of Turkish Republic of Northern Cyprus (TRNC) on 5 October 2010, two auditors of our institution gave financial audit training to 19 assistant auditors starting to work in the SAI of TRNC on 16-20 April 2012.

President of the SAI of Kosovo visited our institution on 16 May 2012 within the scope of International Experience Sharing in Auditing Workshop.

With financial support of Turkish International Cooperation and Development Agency (TİKA), training on the audit of efficiency, effectiveness and economy was organized for 9-person delegation consisting of senior executives and senior auditors from the SAI of Mongolia on 4-15 June 2012.

A 4-person delegation of the SAI of Azerbaijan chaired by a member of this SAI paid a visit to our institution in order to participate in the training program covering such titles as “Final Account Process and General Conformity Statement, Turkish Public Finance System, Financial Audit, Public Financial Structure and Financial Control” on 16 – 20 July, 2012.



sit of the Delegation from the Mongolian SAI

Two auditors from TCA participated in the seminar on “Practical Issues in Transition to Public Finance Audit” held by the “Center for Financial Violations Research”, which operates within the SAI of Kazakhstan, in Astana, the capital city of Kazakhstan, on 03-07 September 2012 as trainers upon the invitation of the SAI in question.

A five-person delegation from the SAI of Albania (AL-SAI) chaired by the President paid a visit to our institution on 16 November 2012. During the visit, a Cooperation Agreement which prescribes the organization of cooperation activities and trainings on particularly audit of efficiency, effectiveness and economy, financial audit and IT audit between two SAIs were signed. Within the framework of this agreement, training was organized for a 16-person delegation from the AL-SAI on the audit of efficiency, effectiveness and economy on 17-21 December 2012 with financial support of the Turkish Cooperation and Development Agency.

Upon the invitation of the President of AL-SAI, a delegation consisting of one member of TCA, one auditor and one prosecutor represented our institution in the “Celebrations of the 100<sup>th</sup> Anniversary of the Independence of Albania and Establishment of the Albanian State” held in Tirana, the capital city of Albania, and Vlora on 27-28 November 2012.

In line with the protocol signed between Turkey and Azerbaijan in order to ensure cooperation in developing and enhancing administration and public personnel management, one head of department from our institution participated in the study visit held in Baku on 10-14 December 2012.

## **Activities within the Framework of the European Union Affairs**

A delegation consisting of a senior advisor and one expert from SIGMA which is a joint initiative of the Organization for Economic Cooperation and Development (OECD) and European Union paid a visit to our institution on 17 – 19 January 2012.

A two-person high level SIGMA delegation made a study visit to our institution on 03 April 2012 and during this visit, an agreement was reached in relation to providing support to prepare and implement the Strategic Plan as well as the Action Plan.





Visit of SIGMA Delegation

A delegation consisting of one head of department and one auditor participated in the Financial Control Chapter Positive Agenda Working Group Meeting held in Brussels on 20 June 2012.

A seminar on “Achieving Audit Quality” was organized at Gölbaşı Training and Social Facilities of TCA in Ankara on 09 October 2012 with the support of SIGMA as well as with participation of experts from the SAls of Portugal and Lithuania and senior members of our Institution took part in the seminar. Following the seminar, an Expert from SIGMA paid a follow-up visit to our institution on 17 December 2012.

A seminar was organized on “Asset Recovery: Confronting with new challenges” with the support of Technical Assistance and Information Exchange Office of European Commission in Ankara on 06-07 November 2012 with the contributions of the Ministry of EU Affairs and two auditors represented our institution in this seminar.

### **Participation in the International Training Programs**

As a result of an agreement signed between Public Administration Institute for Turkey and Middle East (TODAIE) and Human Resources and Social Security Ministry of People’s Republic of China, a training seminar was organized on “Public Management Techniques and Practices” in the People’s Republic of China on 06-17 January 2012 for the postgraduate students of TODAIE in the 2009-2010 academic year and three auditors from TCA who were students at TODAIE participated in the said seminar.

Three auditors from our institution participated in the training program on “Audit of Efficiency, Effectiveness and Economy” held in Lahore by the SAI of Pakistan from March 01 to April 05, 2012.

Eight auditors of TCA participated in the e-learning course on “Risk-Based Approach in Financial Audit” organized by INTOSAI Development Initiative in cooperation with the United Nations Institute of Training and Research (UNITAR) throughout 2012.

Four auditors of TCA took part in the training seminar on “Achieving Quality in Audit” which was hosted by the SAI of Czech Republic in Prague on 23-27 April 2012 with the support of OECD-SIGMA, ECA and Joint Working Group on Audit Activities (JWGAA).

Two auditors from our institution participated in ECOSAI training program on “Audit of Efficiency, Effectiveness and Economy” organized in Tehran, the capital city of Iran, from June 30 to July 11, 2012.

The following training programs were organized at the International Centre for Information Systems & Audit –ICISA) operating within the body of SAI of India in New Delhi throughout 2012:

One auditor participated in the training program on “IT Audit” organized on 06 – 31 August 2012,

One auditor participated in the training program on “Public Enterprises / Audit on Decreasing Capital Investments” held from September 10 to October 5, 2012,

Two auditors participated in the training program on “Audit of Social Sector Plans” organized from October 13 to November 10, 2012,

Two auditors participated in the training program on “Audit of Efficiency, Effectiveness and Economy” held from November 17 to December 18, 2012.

Auditors from our institution had applied to Jean Monnet Scholarship program financed by the European Union for the 2012-2013 Academic Year and one of them was awarded a scholarship to study for a one-year master degree in the department of Finance and Management of Essex University in England. The program started on 04 October 2012 and will terminate by 02 October 2013.

With the aim of encouraging ISSAI applications, IDI launched a comprehensive capacity building program named “ISSAI Implementation Initiative – 3i Program” together with the relevant INTOSAI commissions and regions and within this framework, three separate ISSAI Certificate Programs were organized on “financial audit, performance audit and compliance audit” in the period of 2012-2013 in order to create an ISSAI trainers’ pool. Seven auditors from TCA participate in the said programs and the first phase of the programs was held from October 22 to December 7, 2012.

A delegation consisting of one member and two auditors represented our institution in the training program on “Audit of Efficiency in Implementation of Development Projects” which was organized by ECOSAI and hosted by the SAI of Kazakhstan in Astana on 22 – 26 October 2012.

Four auditors from our institution participated in the training program on “Public Finance Management” held in Hague, the Netherlands, on 18 – 28 November 2012.

### **Activities related to the Other International Affairs**

One head of department represented our institution in the 33<sup>th</sup> Meeting of the Financial Control Organ of Organization for Islamic Cooperation (OIC) held on 03-14 March 2012 in Jeddah, Saudi Arabia, in order to examine the 2011 annual accounts of General Secretary and affiliated bodies of OIC.

Two auditors from our institution participated in the annual ordinary meeting of International Board of Auditors for NATO (IBAN) held in the headquarter of NATO located in Brussels, the capital city of Belgium, on 15 May 2012 with the participation of representatives of the SAls of NATO member countries.

In line with the protocol signed with World Bank on 24 January 2012, a Workshop on Audit of TCA and International Experience Sharing was organized at Gölbaşı Training and Social Facilities of TCA on 15 – 18 May 2012.

150<sup>th</sup> Anniversary of the establishment of TCA was celebrated on 29 May 2012. On the occasion of the celebrations, a ceremony was held in Sheraton Ankara Hotel and His Excellency President of Turkish Republic, President of TGNA and a great number of senior Turkish and foreign guests participated in this ceremony. Within the scope of celebration activities, an International Symposium was held. President and General Secretary of INTOSAI, representatives of Regional Working Groups of INTOSAI and senior officers of various SAls made presentations in the said symposium.

The 2<sup>nd</sup> meeting of the Permanent Financial Committee / Intergovernmental Experts Group of OIC was held in Jeddah, Saudi Arabia, on 02-06 June 2012 and one auditor represented our institution in the said event.

As known as “Rio+20 Conference”, United Nations Conference on Sustainable Development (UNCSD) was organized in Rio de Janeiro, Brazil, on 17 – 20 June 2012 and a delegation consisting of the President of TCA and one auditor represented our institution in the World Congress on Justice, Governance and Law for Environmental Sustainability which was organized just before the abovementioned conference. In the congress which gathered the Presidents of Supreme Judicial Bodies, Chief Prosecutors and Presidents of SAs and the representatives of non-governmental organizations struggling to protect the environment, “Justice, Governance and Law for Environmental Sustainability Rio+20 Statement” was adopted.



WORLD CONGRESS ON  
JUSTICE, GOVERNANCE AND  
LAW FOR ENVIRONMENTAL  
SUSTAINABILITY



One auditor represented our institution in the 41<sup>st</sup> Meeting of Permanent Financial Committee of OIC held in Jeddah, Saudi Arabia, on 6 - 18 September 2012.

8<sup>th</sup> Joint Strike Fighter Supreme Audit Institution Conference was held in Copenhagen, the capital city of Denmark, on 17 – 19 September 2012 and our institution was represented by a delegation comprising of one head of chamber and two auditors.

One auditor from TCA participated in the first and second meetings of the Working Group designed for the development of a “business case” on strengthening the external audit function at NATO which were held in Brussels, the capital city of Belgium, from October 16 to November 27, 2012.

Democratic Governance Thematic Group Meeting of the United Nations Development Group was held in Ankara on 29 November 2012 and one deputy president and two members of TCA participated in the meeting.

Within the Project of Encouraging Effective Implementation of National Strategy of Fight against Corruption in Turkey, International Conference on Development of Transparency and Accountability for Strengthened Integrity Systems was organized in Ankara on 05 – 06 December 2012 jointly by the Prime Ministry Inspection Board and United Nations Development Program and the President of TCA and three auditors participated in the conference.





Symposium on Fight against Corruption and Audit Problems in Local Administrations

#### 5.4.5 Activities of Support Group 5

Tasks of the Support Group 5 are identified as follows: to take the necessary measures or to have them to be taken in order to ensure effective use of the right to information and timely access to information or documents within the framework of the provisions of the Law no. 4982 and dated 24/10/2003 on the Right to Information; to conclude the right to information applications effectively, rapidly and correctly; to prepare the annual reports to be submitted to the Right to Information Evaluation Board; to deliver opinions on all issues which are transferred by the Presidency of TCA and can arouse legal, financial, administrative and penal outcomes; to contribute to the conclusion of contracts and agreements in conformity with the interests of the TCA without leading to any legal conflicts; to assist the Presidency of TCA in conducting any and all legal proceedings and enforcement procedures in favor of or against the institution and to conduct all the other duties assigned by the Presidency of TCA in order to ensure effective implementation of the tasks of the TCA.

In this respect, there were 305 ongoing legal proceedings which were followed by the Presidency of TCA by the end of December, 2012. 62 of these proceedings were in the court of first instance while 243 of them were taken to appeal. 52 new cases were filed throughout the year and first instance trials of 78 cases were finalized. Besides, 41 legal opinions were delivered for issues transferred by the Presidency of TCA.

#### Activities related to the Right to Information

Pursuant to the Right to Information Act no. 4982, 682 applications were made to the TCA concerning the use of right to information in 2011. The relevant data are given in the following table:

**Table 19: Data Concerning the Use of Right to Information in 2012**

DATA	Number
<b>Total number of right to information applications</b>	<b>682</b>
Applications which were answered positively and for which access to information or documents was ensured	<b>275</b>
Applications for which access to information and documents was ensured by removing the secret or confidential information	-
Applications directed to the other institutions and units	<b>34</b>
<b>Total number of the rejected applications</b>	<b>373</b>
- Applications rejected as the issues were related to the exemptions of the Act no. 4982 and the relevant Regulation	176
- Applications which were not put in process as they did not meet the formal criteria envisaged in the relevant articles of the Regulation	66
- Recommendation and opinion demands which did not fall into the scope of the right to information in line with the 27 <sup>th</sup> article of Law no. 4982	131
<b>Total number of the applications which were answered</b>	<b>682</b>
The number of those raising an objection out of rejected applications	<b>4</b>
The number of people whose objections were accepted	<b>2</b>

#### 5.4.6 Activities of the Support Group 6

Tasks of the Support Group 6 are identified as follows: to prepare the necessary documents in relation to the General Conformity Statement drafts; to determine the common forms and update them when necessary; to ensure coordination with the headships of audit groups in this process and create a single draft out of the General Conformity Statement Drafts prepared by the headships of audit groups; to conduct the procedures related to the audit on political parties and carry out all the other duties assigned by the Presidency in order to ensure effective implementation of tasks of the TCA.

##### General Conformity Statements and Reports on Budget Implementation Results

“Central Administration Budget Final Account Report for the 2011 Financial Year and General Conformity Statement Draft” and “Report on Central Administration Budget Implementation Results for the 2011 Financial Year” were prepared within the statutory period, discussed in the General Assembly of TCA and submitted to the TGNA by the Presidency.

In the general conformity statements and the relevant tables, general allowance situation, allowances which were cancelled or transferred to the upcoming year and income estimations and collection amounts were displayed. Besides, the division of extra-allowance expenditures into those related to the personnel, those with legal basis and those without legal basis was shown in the annexed tables. Purposes of granting the allowances, their status of accruing and the allowances which had high rates of cancellation but insufficient explanations were given in a list.

In the reports on implementation results, initial budget allowance, year-end allowance, accruing expenditure deviation rates, income estimation and collection deviation rate, budget deficits deviation rates, initial allowance comparison by years (2009-2010-2011), year-end allowance, expenditure amount and deviation rate were examined.

While these reports were being produced, data entries of accounts of 1816 administration periods were checked, defective accounts were corrected and the related works were completed in a sound and effective manner.

Central Administration Final Account Draft Law and its annexes, Final Accounts of 59 Public Administrations falling under the scope of General Budget, Final Accounts of 141 Special Budget Administrations and Final Accounts of 8 Regulatory and Supervisory Authorities were examined.

### **Financial Audit on Political Parties**

Pursuant to the Law no. 6216 on the Establishment and Tasks of the Constitutional Court, Turkish Court of Accounts is entitled to perform financial audit on political parties while only the Constitutional Court has the right to judge them. In this respect, an audit team was established in 2012 for the financial audit of political parties and examination on final accounts of political parties was started. By 31 December 2012, first examination reports of 18 accounts of 2010, substantial examination reports of 6 accounts of 2010, first examination reports of 34 accounts of 2011 and a report where first and substantial examinations of 3 accounts of 2011 were made together were completed and submitted to the Presidency of the Constitutional Court.

### **5.4.7 Activities of DEGEM**

Tasks of DEGEM are identified as follows: to follow the studies and publications of supreme audit institutions and international organizations of the audit arena and submit the issues which may concern the TCA to the Presidency and announce the issues which are deemed important and necessary by the Presidency to the auditors of the TCA; to take the necessary actions to ensure proper implementation of the legislation as regards to sending the auditors of TCA to foreign countries and submit the essential documents to the Presidency; to create a database concerning the training, knowledge levels, skills and experiences of the professional staff of TCA to ensure efficiency and effectiveness in audits; to conduct the update works of existing standards and manuals; to carry out the activities prescribed in the Regulation on DEGEM and fulfill other duties assigned by the Presidency to ensure effective implementation of tasks of the TCA. Within the body of DEGEM, there are 4 Program Managements including "Training, Publication, Auditing Standards and Training of Assistant Auditors".

#### **Training Program Management**

Training activities carried out by the Training Program Management include, in summary, in-service trainings given to the auditors of TCA in order to contribute to their professional development, trainings for public administrations in issues falling under the authority of TCA, promotion activities organized for public institutions and organizations, university career programs held in cooperation with universities as well as training programs, seminars and conferences on auditing in the international arena. Training Program Management also plays a crucial role in organizing capacity building and technical assistance programs, projects and similar activities with SAls of foreign countries and international organizations as well as taking the necessary actions to ensure sending of auditors of TCA to foreign countries in line with the relevant regulation.

Trainings that the auditors commissioned by our Institution provided in 2012 with the aim of sharing experiences and upon the demands of other public institutions and organizations are listed below:

- Training on "Audit on Security Sector" organized by the European Center for Security Studies on 13-16 March 2012,
- Training on "Tasks, duties and responsibilities within the framework of the Public Finance Management and Control (PFMC) Law no. 5018" held by the General Directorate of Foundations on 15 – 19 March,

- Trainings on “Law no. 4734 on Public Procurement, PFMC Law no. 5018, Law no. 6111 on Re-structuring of Certain Receivables and Amending Social Securities and General Health Insurance Law as well as some other laws and decree laws and Electronic Public Procurement Platform (EPPP)” organized by Bozok University on 20-24 March,

- Training on “Procurement, Accounting and Financial Legislation” organized by the Ministry of Justice on 09-12 April,

Training on “Financial Management in Special Provincial Administrations and External Audit on the Internal Control System” held by the Ministry of Finance on 09 – 12 April and the training on “External Audit and Law on Turkish Court of Accounts” held by the Ministry of Finance on 14, 21 September and 16, 13 November,

Training on “Preparing Specifications and EPPP applications” held by the Union of Municipalities of Marmara Region on 16 – 20 April,

- Training on “Provisions of Law no.6085 on Turkish Court of Accounts and Approaches of TCA towards Internal Control” held by the Ministry of Development on 26 April 2012,

- Trainings on “Practices of Law on TCA and Judgment of TCA” organized by Tokat Central Teachers’ Lodge of General Directorate of Support Services of the Ministry of National Education and Directorate of Evening Art School” on 28 April and 09 – 11 May,

Trainings on “Authority for expenditure and the concept of responsibility, External Audit and its Results” held by the Turkish Industry Management and Administration Institute of Scientific and Technological Research Council of Turkey (TUBITAK-TUSSIDE) on 02 – 04 May and on “Law on TCA and Public Loss” held by TUBITAK-TUSSIDE on 8 – 10 July and 14 – 16 July,

Trainings on “Law on TCA and Types of Audit as well as Law no.6245 on Travel Expenses and Relevant Practices” held by the Ministry of Internal Affairs on 11 May and 20 – 26 May,

Trainings on “Safeguarding State Assets and Saving Measures” held by the Ministry of Culture and Tourism on 16 May and by the Ministry of Labor and Social Security on 14 June,

Trainings on “PFMC Law no. 5018, Responsibility and Authority for Expenditure within the scope of the Law no. 6085 on the TCA, Principles and Procedures of Internal Control and Ex-ante Financial Control, Strategic Planning and Performance Program as well as Regulation on Movable Properties” held by Giresun Special Provincial Administration on 22 – 26 May,

Training on “PFMC Law no. 5018, Law no.4734 on Public Procurement, Law no.4735 on Public Procurement Contracts and Secondary Legislation” held by Abdullah Gül University on 04 – 08 June,

Training on “Purchase of Goods and Services” organized by Adiyaman Regional Directorate of Turkish Petroleum Corporation,

Trainings on “External Audit in Public Sector and Law no.6085 on TCA, Principles and Procedures of Performance-Based Audit Understanding” held by the Ministry of National Defense on 12, 18 September,

Trainings on “Financial Responsibility of Public Officials and Collection of Public Loss, Legislation related to the PFMC Law and Travel Expense Law” held by the Small and Medium Enterprises Development Organization (KOSGEB) on 04 – 05, 11 October,

Training on “Audit of Health Institutions” held by Healthcare Management and Training Association (SAYED) on 17 – 21 October,

Trainings on “Purchase of Goods and Services in Public Sector, Travel Expense Practices, Law no. 5018 on TCA, Law on TCA and Relevant Practices” held by the Supreme Board of Radio and Television on 07 – 09, 22, 29 November and 06 – 07 December,

Training on “Tasks and Authorities of TCA” held by the Undersecretariat of Treasury on 30 November,

Trainings on “PFMC Law no. 5018, Law no. 6245 on Travel Expenses” held by Ordu Special Provincial Directorate on 24-26 December,



Considering the Human Resources Management General Training Plan and training demands of the departments, In-service Training Program was developed for 2012. The program in question was conducted in the form of classroom trainings and conferences. Assessments made within the year formed basis for the program of the ensuing year.

Within this framework, conferences on “New Turkish Commercial Code no. 6102 and Auditing”, “Effects of Decree Law. 660 concerning the Establishment of Public Oversight, Accounting and Auditing Standards Authority on the Audit and Audit Areas of TCA”, “International Financial Reporting System (IFRS)”, “Accounting Training”, “Turkish Court of Accounts from the Ottoman Period to the Republican Period in the light of Archive Documents”, “Audit on Banking”, “New Investment Incentive System”, “Developments in the Energy Markets and Energy Market Regulatory Board (EPDK)”, “Development Agencies and Support Programs”, “State Enterprises and Competition Law”, “International Accounting Standards”, “International Financial Reporting Standards”, “Year-end Transactions in terms of Tax Law”, “Tax Revision”, “New Turkish Commercial Code (Company Law)” and “Protocol Management and Effective Communication in Auditing” and classroom trainings on “Moderator Training”, “SayCap”, “Advanced Level SayCap” and a panel on “Public Loss” were organized throughout 2012. Furthermore, “Manual Development Workshop” was held in Afyon on 07 – 11 May with the participation of 180 auditors of TCA.

### **Publication Program Management**

Publication Program Management conducts the publication works of periodicals, publishes books in such fields as research, investigation and translation in the professional areas including particularly audit, management, accounting and law and prepares various speech texts, articles and fact sheets in relation to the activities conducted by the Presidency in consideration of the relevant points. In addition, this unit is commissioned to prepare Press Statement texts which will be published at the website of TCA in response to the news appearing in the press.

Periodicals which are published by the Publication Program Management include the quarterly and refereed *magazine of TCA* which can be reviewed through ULAKBIM and where most of the authors are auditors of TCA, academicians, managers and experts of other public institutions, the monthly *Bulletin of TCA* where information about trainings, seminars, conferences, new publications, selected news from the press and international events are compiled and presented to the TCA's staff and *Fact Sheets* which compile news coming out in visual and print media in relation to the TCA and auditing and submitted to the Presidency.

Publications issued by the Publication Program Management throughout 2012 are as follows: *Law on TCA, Supreme Audit Institution from General Supervision Committee to the TCA (1938 – 2010), International Standards of Supreme Audit Institutions (I), 150<sup>th</sup> Year of TCA, Public Loss (Panel), TCA Publications from the Past to Today (1862-2012), TCA from the Ottoman Period to the Republican Period and History of TCA from its Establishment until the Proclamation of the Republic (1862-1923).*

### **Auditing Standards Program Management**

Fundamental task of the Auditing Standards Program Management is to conduct the activities of reviewing of INTOSAI auditing standards translated by the translators into Turkish, adapting the translated texts into Turkish with an auditing perspective so as to ensure the auditors to understand and internalize the translated texts, making the necessary revisions on the translations and making the them ready for publication. Members of the Auditing Standards Team are assisted by other staff of TCA in the translation studies of ISSAIs when necessary and a highly detailed examination and review process is required as the ISSAIs are written in rather technical English which is hard to comprehend.

Throughout 2012, Level 1 and Level 3 ISSAIs were translated and made ready for publication. Translation Commission Workshops were organized, opinions were delivered on Draft Auditing Standards of INTOSAI and members of the team took part in the Translator Recruitment Commission.

### **Training of Assistant Auditors Program Management**

Various activities are conducted by the Training of Assistant Auditors Program Management for the professional training and internship of assistant auditors.

The professional training activities include an *Orientation Course* aiming at introducing TCA to assistant auditors in terms of its place in the financial system, its structure, functioning, functions and relations with other institutions and informing them about the financial and social rights that they will gain as well as the behaviors and ethical rules that they should adhere to in and outside the institution; *Basic Professional Training* where such lessons as Turkish Public Administration, Public Finance Management and Financial Control, Auditing Techniques (financial audit, performance audit, report writing techniques) and Accounting Information and Practices (public accounting); and *Additional Studies*.

Within the scope of internship, *activities aimed at understanding the entity* and *account examination activities* in compliance audit and financial audit in company with trainer auditors are carried out. During the internship period, trainer auditors informed assistant auditors about the account examination procedure, developing the skills of using and interpreting the legislation, adherence to social behavior rules, practical use of theoretical lessons on the accounts and a great deal of specific issues which were not addressed in the lessons but encountered while examining the accounts.

## 5.5 Activities of Supporting Units

### 5.5.1 Human Resources Department

Confidential registry forms and on-site investigation registry forms of the staff of TCA were arranged. For the staff members whose declarations of property changed in 2012, the new declarations of property were filed. Personal files of professional and supporting staff of TCA were prepared and followed.

Tables no. 3 and 4 concerning the cancellation and creation processes were developed and after being published in the Official Journal, 7 cadre transfers were made in line with the Article 76.

The cadre movements given above were updated in the e-budget system found at the website of the Ministry of Finance. Quarterly reports obtained by entering cadres and positions into the application of "SPA e-Application (*DPB e-Uygulama*)" found at the website of State Personnel Administration to the extent of our authorities were printed by the end of March, June, September and December and each report was submitted by the 20<sup>th</sup> day of the relevant month.

Cadre transfers of 111 members of the professional staff and 63 members of the supporting staff were made pursuant to the Article 76.

One letter was written to the Ministry of Labor and Social Security to notify the number of members of syndicates. Two letters were written to the concerned syndicate to notify the meeting dates and two letters were written to notify the results of the meeting. 2 notifications were sent to the representatives of the Supporting Staff Disciplinary Boards.

Furthermore, 66 applications were answered pursuant to the Right to Information Law.

Throughout 2012, the following allowances were allocated:

- Per Diem Allowance for Domestic Travel for 43.608 days to 1988 members of the TCA staff,
- Per Diem Allowance for Foreign Travel for 1.552 days to 99 members of the TCA staff,
- Retirement Allowance for 6 heads of chamber, 34 principal auditors and 5 members of the supporting staff.

### 5.5.2 Department of Technical and Financial Affairs

In 2012, 12 contracted service purchases were made in relation to the maintenance and repair works and the relevant payments were effected. Besides, 20 tenders were made in 2012 by using the open tender procedure for 18 of them and the negotiated tendering for 2 of them.

The Department subscribed to 48 periodicals and 19 journals for the library of the institution. A presentation about the EBSCO databases was requested and subscription to these databases was made.

"Library Pres Display" which is an electronic database providing access to daily journals in full-page original format every day was made accessible with 45-day trial version.

A protocol was established with the Libraries of Bilkent, METU and Gazi Universities and members of the TCA staff were entitled to benefit from these libraries as members.

Library of the institution was made accessible in the electronic environment and a "Library Inquiry" link was opened in Saybis.

To update the collection of the library, contacts were established with the university libraries, bookstores and publishing houses, 161 Turkish and 53 foreign up-to-date books were bought and registered into the database. Therefore, the whole number of books in the library reached to 13.243.

In 2012, many maintenance and repair works were carried out in the main building, DEGEM training building, archive buildings and housing facilities of TCA. In 2011, a project had been prepared to transform the 2<sup>nd</sup> basement floor of the main building into a parking garage due to the inadequacy of the existing parking area and the works had started. This project was completed in the first months of 2012 and the parking garage was opened to service.

Besides, epoxy floor coating was applied in front of the elevators found at the 2<sup>nd</sup> basement floor of our main building, the capacity of the ventilation system at the 1<sup>st</sup> basement floor was increased and a logo sign was made for the protocol entrance of presidency.

In the housing facilities which are located in Ankara and have an average life span of 25-30 years, residents need repair works very frequently due to the current worn-out structure of the buildings. In this scope, in 2012, kitchen cupboards, water installation and tiles of about 200 housing facilities were renewed.

**Table 20: Amount of Movables Process Forms (MPFs) Prepared by the Expense Units of the Presidency**

Expense Units	Number of MPF	Amount of MPF(TL)
Private Secretariat	72	222.895
Chambers and Boards	12	9.300
Office of Deputy Presidents	341	2.113.140
Audit Units	56	1.808.676
<b>TOTAL</b>	<b>481</b>	<b>4.154.011</b>

Entry and exit records of movables were kept; relevant documents and tables were prepared. Based on these documents, administration account tables were prepared. Registry numbers were allocated to the movables purchased in 2012 and previous years and barcoding process of these movables was completed. Debit tickets were prepared for the durable movables allocated to the use of staff and the items were submitted to the concerned.

Stocktaking and stock control were made and the expense authority was informed. Durable movables allocated to the use of staff were checked in their places, the inventory commission established for 2012 took the inventory and the necessary tables and documents were prepared.

In 2012, tasks assigned to the department were fulfilled and housing facilities were allocated to the staff.

In 2012, a total of 48.131 books were published in the printing press found in the main building of TCA and 5.486.779 papers were used in total. 32.997 book covers were prepared. Publication and printing works made throughout 2012 are shown below:

**Table 21: Publication Activities**

Topic	Number of prints	Number of pages
Magazine of TCA	10.400	468.000
State Enterprises General Report for 2009/2010	850	238.000
State Enterprises Audit Reports for 2010	10.340	2.274.800
Audit Reports of TCA	2.016	221.760
TCA Law Book in 4 Languages	1.500	396.000
History of SAI	800	192.000
ISSAIs	1.200	204.000
SAYCAP Audit Program Handbook	1.200	144.000
News Bulletin of TCA (12-month)	14.400	115.200
Panel on Public Loss	1.200	84.000
Other publications (Presidency, Final Account Group, DEGEM, prints made for Strategy Development Department, Voting Paper, Certificate, Certificate of Appreciation, Funeral Collar Card, Archive Report Card, Personnel Vehicle Entrance Card, Report Inquiry Card etc.)	4.225	1.149.010

### 5.5.3 Department of Social Affairs

In 2012, a total of 1.170 visitors were provided with service in Manavgat Training and Recreation Facilities.

41 seminars were organized in Gölbaşı Training and Social Facilities.

Refreshments were served in the conferences, meetings and seminars held in our main building; canteen and gym continued to serve the staff and car wash department was put into service in 2012.

In 2012, lunch was served to 1450 people on average per day in 4 cafeterias while tea, coffee and other hot drinks were also served.

Directorate of Kindergarten and Daycare Center has a capacity of 56 children while there are currently 31 children in total in the 2012-2013 school year. With the aim of contributing to the social and cultural development of our children, the Directorate provided private lessons in 4 different branches including Painting-Ceramics, Gymnastics, Drama and English.

### 5.5.4 Department of Support Services

Cleaning services of the central building of the TCA, which covers a usage area of 96.000 square meters, were performed by 327 employees of the cleaning company. Besides, pesticide application was made in the buildings of the TCA (archives and Gölbaşı Training and Social Facilities) against insects and rodents for 18 times.

The numbers of incoming and outgoing documents of the TCA in 2012 by their types are given below:

**Table 22: Numbers of Incoming-Outgoing Documents in 2012**

TYPE OF DOCUMENT	ITEM
Incoming documents to center	8.299
Outgoing documents of center	9.363
Incoming documents to periphery	59.659
Outgoing documents of periphery	2.523
Incoming document for appeal	2.138
Outgoing documents for appeal	6.152
Petition	8.027
Verdicts	204
Warrant	5.846
Confidential documents	245
Report	100
Documents sent by post	27.010
Documents delivered to administrations by hand	4.830
<b>TOTAL</b>	<b>134.396</b>

Security is continuously maintained in and around the main building, archive buildings and social facilities. Identity information of the visitors coming to the TCA were investigated and they were guided. Besides, control and follow-up of visitors and their cars, entrance and exit records of the whole personnel, use of the video recording system, follow-up and control of fire detection systems and training of private security guards were carried out by this Directorate.

The TCA has delivered service with its 47 vehicles and also 76 vehicles which are rented by way of service procurement so as to be used for the transport of personnel were controlled.

In 2012, a firefighting and rescue training was organized for 120 people consisting of the personnel of units, private security guards and cleaning staff. The "Evacuation Plans" to be used in case of emergencies both for the main building and Gölbaşı Training and Social Facilities were prepared and communicated to the relevant units. Maintenance of the fire extinguishers was also carried out in the year. Coordination between our Institution and the Disaster and Emergency Management Presidency and Provincial Directorate of Disaster and Emergency Management was fulfilled by the unit in question.

### **5.5.5 Strategy Development Department**

The Detail Expense Programme was prepared and submitted to the approval of the senior executive. The approved Detail Expense Programme was sent to the Ministry of Finance for endorsement and made available for use.

Performance programme for the year 2012 was published on the web site of the TCA, announced to the public in the first week of January 2012, and sent to the Ministry of Finance and Ministry of Development.

Investment Programme Report that includes realization and implementation results for the year 2012 as well as the realization figures and rates of the 2012 budget were prepared and submitted to the Presidency.

The Monitoring and Evaluation Report of 2011 Investment Programme related to final investment realization and implementation results was prepared and sent to the Ministry of Development in May 2012.

As regards to the public investment projects carried out within the scope of 2012 Investment Programme to be subject to monitoring in quarterly periods, monitoring tables drawn up by the Presidency for the investment projects were quarterly prepared and sent to the Ministry of Development.



The operations related to the monitoring and coordination of measures included in the Annual Programme, which is under the responsibility of our Presidency, were carried out.

Final Account of the TCA for the year 2010 was prepared by considering the accounting records forming the basis to the budgetary practice and sent to the Ministry of Finance so as to be included in the Draft Final Accounts Law. The Proposed Final Accounts Law, submitted by the Ministry of Finance to the TGNA, was published in the Official Journal and became effective following the approval of the President of the Republic.

In line with the 30<sup>th</sup> article of the Law no.5018 and the other relevant regulation, the “Institutional Financial Situation and Expectations Report for the year 2012”, which covered the expense results of the first six months as well as the expectations, targets and activities for the second six-month period, was prepared in July and published on the web site of our Presidency, and submitted to the Ministry of Finance.

Movables final account statement and movables final account consolidated statement of the TCA were prepared for the year 2011 pursuant to the “Movable Property By-Law” drafted as per the Article 44 of the PFMC Law No.5018 and the “By-Law concerning the Working Principles and Procedures of Strategy Development Units” and submitted to the Ministry of Finance and Presidency of Strategy Development of the TGNA.

As per the Articles 44 and 48 of the PFMC Law No.5018 and the Article 19 of the “By-Law concerning the Working Principles and Procedures of Strategy Development Units”, the records and deeds of the immovable properties of the TCA for the year 2012 were also consolidated and consolidate statements were drawn up.

Trial balances concerning the social facilities (camp, training facilities, canteen, day nursery, club and cafeteria) in 2012 were consolidated and entered into the Public Expenditure and Accounting Information System.

TCA Budget Proposal for the Fiscal Year 2013, including the current and investment budget proposals of the spending units was prepared in line with the multi-year budgeting approach and pursuant to the Medium-term Programme, Medium-term Financial Plan, Budget Call and Budget Preparation Guide, Investment Circular and Investment Programme Preparation Guide, and submitted to the TGNA at the last week of September (Article 18 of the PFMC Law No.5018). A copy of the TCA's Budget Proposal was sent to the Ministry of Finance, whereas the investment budget proposal was sent to the Ministry of Development within the same period.

Performance programme for the year 2013 was prepared within the scope of the Development Plan, Government Programme, Medium-term Programme, Medium-term Financial Plan and the Strategic Plan of the TCA and was submitted to the TGNA along with the TCA Budget Proposal for the Fiscal Year 2012 at the last week of September and one copy was also sent to the Ministry of Finance and Ministry of Development.

8 demands for transfer between allocations and 1 demand between projects, 9 transfer demands in total were received from the spending units of the TCA regarding the appropriations and were approved and put into process following the examination of the Directorate of Budget and Performance and the Internal Control Directorate. Besides, the Ministry of Finance, Presidency of Strategy Development of the TGNA and the Ministry of Development were informed about these transfer demands.

Pursuant to the By-Law concerning the Principles and Procedures in the Collection of Public Loss, the necessary procedures related to the collection of the public loss incurred were performed.

With regard to the expenditure made by the Audit Units of the TCA, an Expenditure Statement was prepared once in every two months and published on the web site of the Strategy Development Department.

In matters related to the SDP-NET access, usage and applications as well as sorting out the problems emerged, the necessary coordination with the Ministry of Finance was established and those units that use the SDP-NET in the TCA were provided with the support needed.

In 2012, 1384 payment documents sent from the Directorate of Financial Affairs for ex-ante financial control were examined and 20 payment documents were sent back to the relevant directorate due to deficiencies and were approved after their deficiencies were made up. 2057 payment documents sent from the Department of Human Resources for ex-ante financial control were examined; 35 of them were cancelled and the remaining was approved.



In 2012, 37 Commitment Files sent from the Directorate of Financial Affairs for ex-ante financial control were examined and deemed appropriate; a letter of approval was prepared for each file.

**Table 23: Ex-ante Financial Control for the Year 2012**

Ex-ante Financial Control		
Disclosures	Prior to Expenditure	Prior to Payment
Documents subject to ex-ante financial control	37	3441
Deemed appropriate	37	3386
Deemed inappropriate	0	55

The Internal Control Steering Committee is continuing its activities related to the implementation of the Action Plan of the Directorate of Internal Control.

The TCA's Strategic Plan for the period 2009–2013 was followed-up.

The strategic planning for the term 2014–2018 was finalized and a draft strategic plan was prepared. The draft was sent to the Ministry of Development in January 2013.

Based on the information and data received from other units affiliated to the Presidency, Accountability Report of the TCA for the year 2011 was prepared and made public via the web site of the Presidency. It was also sent to the Ministry of Finance.

### 5.5.6 Department of Audit and Judiciary Services

43.085 files were processed in 2012 and transferred documents were subjected to one process in minimum and eight processes at maximum according to their features.

Income-expense reports, administration accounts and movables transaction tables (about 32.884 items) of public administrations which are accountable to the TCA were received for examination in the central buildings and on site in 2012, enveloped, enumerated, recorded in the books and archived. Disposal lists of the accounting records whose preservation periods expired (861.910 kg) were prepared and such documents were disposed by means of a commission after being submitted to the General Directorate of State Archives.

Writings transferred to the directorate by the Presidency for communication within and outside the institution were drawn up and report, inquiry and warrant drafts were written in the computer environment. Copying services needed in the institution were fulfilled.

In 2012, 1.144 writs from the departments and 1.643 appeal writs from the Board of Appeals were processed. 22.296 writs were sent to the public administrations where the responsible individual (s) specified in 2.787 writs in total worked, notifications were made and responsible individuals were recorded in the writ-monitoring book with their institutions. Writs were sent to the relevant accounting offices and individuals for notification; a second writ was sent to those responsible whose receipt notice was not obtained within three months. 2.205 appeals were filed by the responsible individuals in due time in exchange for 2.787 writs sent to the concerned people for notification and appeals of 2205 individuals were transferred to the Board of Appeals. Out of 2.787 writs, 1.072 demands were made for retrial and additional writ and these demands were transferred to the relevant departments. 7 demands from courts in relation to writs were answered by the Directorate of Writs.

### 5.5.7 Units that are not affiliated to any department

Notices of the Presidency were published, press statements were made and news were prepared for the web site of the TCA and published. 357 telegrams were sent to invitations that were not attended. Besides, 107 get-well and condolences messages and 319 greeting messages were sent.

In 2012, two dentists in the dental polyclinic examined 1.716 patients and four physicians in the polyclinic examined 7.474 patients. A total of 1990 analyses were carried out in the laboratory.



*The Chorus of the Presidency*

## 6- Management and Internal Control System

Establishment of an effective internal control system in the public management is aimed with the Public Financial Management and Control Law No.5018. Internal control is a management tool that provides sufficient and reasonable assurance as to the effective, efficient and economic use of public resources, compliance of operations and transactions with the legislation, production of timely and regular information regarding the activities performed, safeguarding the assets of the administration as well as the prevention of corrupt and irregular acts.

The standards for the establishment, implementation, monitoring and development of internal control system are laid down in the Communiqué related to the Public Internal Control Standards. The public administrations are required to abide by and fulfill the requirements of these standards in their transactions, both financial and non-financial.

Pursuant to the Communiqué related to the Public Internal Control Standards and the Guide for Planning the Implementation of Standards, the Presidency prepared an Action Plan for Public Internal Control Standards for the establishment, implementation and monitoring of such standards in order to ensure the compliance of the internal control systems of the administrations with these standards.

Within the framework of the implementation of the Action Plan, following activities were undertaken:

With regard to the Supporting Units;

An Internal Control Steering Committee was established to define the roles, authorities and responsibilities on the basis of titles and units; to develop work-flow processes and job-descriptions; to draw up the organizational chart of the units and distribute tasks in respect of functions; to define critical tasks and procedures related to these; to lay down Service Inventory and Service Standards; to define, assess and prioritize risks.

The Internal Control Steering Committee made several presentations to inform the Deputy Presidents responsible for administrative and audit affairs, Heads of Departments, Heads of Units and managers.

Through taking into account the prior studies within the Strategy Development Unit, the Committee prepared the organizational chart of the unit, the stakeholder analysis of the directorates affiliated to it, the task cards illustrating the job lists for each of these directorates, 30 work-flow charts displaying in which order the tasks are performed by which positions by passing through which signature and approval stages, 30 process information cards including the data related to work processes (purpose of each process, the unit responsible for the process, process codes, the completion period, the owner of the process, the resources used, inputs and outputs as well as the risks and control activities, etc), 9 job descriptions, 3 personnel work distribution charts.

In defining risks associated with each process as well as the control activities, the Committee considered the institutional risks, which if occurred, would impact negatively all the activities of the TCA; the risks associated with the unit that would impair the activities/reputation of the unit; the human resources management/information security risks, if any; possible control and reporting risks as well as the required control activities related to these.

In addition to these, with respect to the directorates affiliated to other Units and the independent directorates, the Committee prepared 22 stakeholder analysis forms, 22 task cards for directorates, one sample work flow chart for each directorate and 22 work-flow charts in total as well as the process information cards for these. For the Personnel and Training Directorate of the Human Resources Unit, two work flow charts and process information cards were prepared. For the Personnel Payments Directorate of the Human Resources Unit, four work flow charts and process information cards were prepared. Activities related to the implementation of the Internal Control Action Plan are continuing.



A view from the internal control studies



## II- AIMS AND OBJECTIVES

### A-AIMS AND OBJECTIVES OF THE ADMINISTRATION

**AIM 1: Extending the use of contemporary auditing methods and techniques in the audit of TCA and enhancing its effectiveness.**

#### OBJECTIVES:

- 1.1. Setting our own standards on external auditing in compliance with the international standards on auditing.
- 1.2. Implementing the audit manuals and updating them periodically.
- 1.3. Performing audits in accordance with standards and manuals.
- 1.4. Extending the use of computer-assisted audit techniques.
- 1.5. Auditing the information systems of public administrations which are subject to auditing.
- 1.6. Improving the audit infrastructure.
- 1.7. Developing the quality assurance system in auditing.
- 1.8. Increasing the effectiveness of TCA reports by improving relationships with the TGNA.
- 1.9. Working in cooperation with the relevant public administrations.

**AIM 2: Enabling the judicial structure of the TCA to function in a more rapid, lawful and effective manner.**

#### OBJECTIVES:

- 1.1. Making attempts to ensure the completion of the judgment process lawfully in a shorter time.
- 1.2. Taking the necessary steps to ensure effective implementation of the given decisions and developing mechanisms so as to follow the outcomes of these implementations.

**AIM 3: Strengthening the institutional structure by establishing an effective management system.**

#### OBJECTIVES:

- 1.1. Developing and implementing a continuous in-service training policy that meets expectations both within and outside the institution.
- 1.2. Improving the use and management of information technologies based on a sustainable strategy and action plan.
- 1.3. Establishing a management information system to assure providing the top executives with the accurate, coherent, timely and appropriate information.
- 1.4. Developing internal control system and risk management within the institution.
- 1.5. Establishing a human resources structure that functions effectively and efficiently by implementing the human resources management and personnel development strategy.
- 1.6. Establishing and developing performance assessment system in human resources management.

### **B-FUNDAMENTAL POLICY AND PRIORITIES**

#### PRE-ACCESSION ECONOMIC PROGRAMME FOR 2012 – 2014

##### Public Financial Management and Audit

In order to ensure an effective external audit in the public, the implementation infrastructure of the TCA will be enhanced and auditing activities will be expanded.

It will be ensured that internal control systems in public administrations are operated in a sound manner and internal and external audit function in coordination and effectively.

It will be ensured that the compliance level of activities of public administrations with public internal control and audit standards will be increased.

Quantity and competency of human resources of public financial management will be enhanced to strengthen management responsibility in public administrations.

#### EUROPEAN COMMISSION 2012 PROGRESS REPORT FOR TURKEY

##### Public Management

Almost all implementing legislation relating to the revised Turkish Court of Accounts (TCA) Law was adopted. This strengthened external audit. However, further efforts are needed to implement the TCA Law. In particular, the TGNA needs to ensure follow-up of TCA audit reports. The July 2012 amendments to the law on the TCA seriously curtailed the powers of the TCA and jeopardize the independence and effectiveness of the TCA audit and control.

Consequently, External audit and public financial management and control have been strengthened, but recent amendments to the TCA law raise serious concerns regarding the independence and effectiveness of the TCA audit and control.

##### Civilian Oversight of Security Forces

Progress was made regarding external audits of security institutions under the TCA Law, which provides for ex post auditing of military expenditure. A By-law adopted in August made publication of the TCA external audit reports related to security, defense and intelligence institutions subject to the approval of the TGNA. The By-law also introduces limitations for the publication of these reports on grounds of confidentiality.

##### Anti-corruption policy

##### The 2011 amendment to the law on the

The amendment made in 2011 to the Law on the Establishment and the Rules of Procedures of the Constitutional Court, which authorized the TCA to audit technical aspects of political parties' finances and to send its audit reports to the Constitutional Court for final decision, reinforced the financial audit capacity with regard to political party financing.

##### Financial Control

Uneven progress can be reported in the area of external audit. Almost all implementing legislation under the revised 2010 Law on the TCA has been issued. The TCA adopted a Regularity Audit Manual and drafted Manuals for Performance Audit and Audit of Performance Indicators. The TCA established the Audit Development and Training Centre. However, the TCA will now need to ensure that the law is implemented and that the new audit techniques and concepts are adopted and understood by its audit staff. The parliamentary follow-up to audit reports needs to be enhanced, and the TGNA will need to establish the necessary institutional structure with the technical expertise to analyze the reports.

An amendment to the TCA Law adopted in July severely limits the competences of the Court and invalidates some of the above developments, taking the level of alignment back to below the standards of the International Organization of Supreme Audit Institutions (INTOSAI) and EU best practices.

### Conclusion

Recent amendments to the Law on the TCA invalidate previous developments in the area of external audit.

### MEDIUM-TERM PROGRAMME 2012–2014

#### Public Financial Management and Audit

It is essential to realize the new financial management and auditing understanding with all of its components formed by Public Financial Management and Control Law mainly and Court of Accounts Law and other legal regulations. Within this context,

To realize strategic aims and objectives in public administrations, the coordination and efficiency of internal and external audit and decent management of internal control systems will be ensured.

To ensure an efficient external audit in the public sector, auditing activities of the TCA will be expanded by strengthening implementation infrastructure of the TCA.

To strengthen management responsibility in public administrations, internal control and internal audit will be conducted more efficiently; quantity and competency of human resources of public financial management will be enhanced.

It will be ensured that the adaptation level of activities of public administrations to public internal control and audit standards will be increased.

Within the process of resource allocation to public administrations, strategic plans and performance programs will be considered as essential.

### PROGRAMME FOR THE YEAR 2012

#### Measures

Priority-4. The implementation infrastructure of the TCA will be strengthened in order to ensure an effective and extended external audit within the framework of the TCA Law no. 6085.

Measure-15. The arrangements required to ensure an effective and widespread external audit within the framework of the TCA Law no.6085 will be made. The secondary legislation will be prepared and the practices in line with the new external audit approach will be initiated for the TCA to perform its audits within the scope of the TCA Law no.6085 and in line with the EU practices and international auditing standards.

Priority 5. It will be ensured that external audit contributes more to the improvement of structure as well as the work processes of the internal control and internal audit system.

Measure-16. The necessary actions will be taken by the TCA to ensure sound functioning of the internal control system as well as the internal audit in the public sector environment. In order to achieve the expected benefit from the audit activities of the TCA, it is essential that the internal control systems are established in the entire public sector in line with the international standards and the internal control function is operational. Within this context, the TCA will take necessary actions towards sound functioning of internal control systems and the internal audit in the public sector.

### STRATEGY FOR INCREASING TRANSPARENCY AND STRENGTHENING THE STRUGGLE AGAINST CORRUPTION (2010–2014)

The “Strategy for Increasing Transparency and Strengthening the Struggle against Corruption” was prepared by the Government within the framework of developing a fairer and more accountable, transparent and credible management understanding through eradicating factors that preclude transparency and lead to corruption. The following matters included in the Strategy are the main policies and priorities relevant for the TCA:

Adoption of the new TCA Law (the Law is currently in force),

Increasing the capacity of audit units,

Identifying the corruption prone areas based on the audit reports and taking necessary measures,

Determining the risky areas through using court decisions on cases of corruption as well as the database established in the State Personnel Administration related to those public officials who have received disciplinary punishment.



# III- INFORMATION AND EVALUATION RELATED TO ACTIVITIES

## A-FINANCIAL INFORMATION

### 1- BUDGET IMPLEMENTATION RESULTS

The budget of the TCA for 2012 amounting to 142.162.130 TL was approved and the total amount of the budgetary appropriation reached to 143.399.473 TL after the unexpended appropriation from the 2011 budget amounting to 1.237.343 TL was added to the budget.

During the year, out of the total appropriation allocated, 130.495.385 TL was spent and 12.904.089 TL was cancelled.

**Table 24: Classification of 2011–2012 Budgetary Expenditures in respect of Economy**

Economic Code	TYPE OF BUDGETARY EXPENDITURE	2011		2012	
		APPROPRIATION	EXPENDITURE	APPROPRIATION	EXPENDITURE
<b>1</b>	<b>PERSONNEL EXPENSES</b>	<b>90.103.900</b>	<b>80.964.131</b>	<b>91.261.710</b>	<b>86.418.913</b>
1 1	Civil Servants	86.896.900	79.768.331	89.538.960	86.082.180
1 2	Contracted personnel	1.860.000	964.034	585.750	322.054
1 3	Workers	22.000	0,00	17.000	0,00
1 4	Temporary Personnel	-	-	20.000	0,00
1 5	Other personnel	1.325.000	231.767	1.100.000	14.679
<b>2</b>	<b>EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY</b>	<b>11.470.000</b>	<b>9.798.553</b>	<b>11.595.500</b>	<b>10.996.919</b>
2 1	Civil Servants	11.046.000	9.653.980	11.491.000	10.950.711
2 2	Contracted personnel	420.000	144.573	100.000	46.208
2 3	Workers	4.000	0,00	4.500	0,00
<b>3</b>	<b>EXPENSES FOR PURCHASES OF GOODS AND SERVICES</b>	<b>25.283.500</b>	<b>20.131.068</b>	<b>29.643.500</b>	<b>24.512.056</b>
3 1	Purchase of Goods and Materials for Production	16.000	6.489	-	-
3 2	Purchase of Goods and Materials for Consumption	3.239.600	2.774.488	4.542.000	3.249.759
3 3	Travelling Expenses	5.094.900	1.577.887	5.278.500	4.572.372
3 4	Expenses Required for the Performance of Duties	60.000	13.999	350.000	252.494
3 5	Purchase of Services	13.963.000	13.356.679	16.233.000	14.069.719
3 6	Expenses for Representation and Promotional Activities	480.000	451.102	1.100.000	720.576
3 7	Expenses for Purchase, Maintenance and Repair of Movables, Intangible Rights	1.530.000	1.067.072	1.215.000	763.845

3	8	Expenses for Maintenance and Repair of Property	900.000	883.352	925.000	883.290
<b>5</b>		<b>CURRENT TRANSFERS</b>	<b>573.100</b>	<b>563.642</b>	<b>606.420</b>	<b>601.648</b>
5	3	Transfers to Non-profit Organizations	547.400	547.388	572.000	572.000
5	4	Transfers to Household	1.500	709	1.500	677
5	6	Transfers to Abroad	24.200	15.545	32.920	28.970
<b>6</b>		<b>CAPITAL EXPENDITURES</b>	<b>14.788.428</b>	<b>9.493.429</b>	<b>10.292.343</b>	<b>7.965.849</b>
6	1	Purchases of Manufactured Goods	3.300.000	3.236.347	3.160.000	2.758.477
6	3	Purchases of Intangible Rights	400.000	295.187	1.695.000	1.646.605
6	5	Construction Expenses for Property Capital	3.029.428	2.751.889	100.000	0,00
6	7	Expenses for Major Repair of Property	8.059.000	3.210.006	5.337.343	3.560.767
<b>TOTAL AMOUNT</b>			<b>142.218.928</b>	<b>120.950.823</b>	<b>143.399.473</b>	<b>130.495.385</b>

## 2- Disclosures Related to Major Financial Statements

In terms of “economic classification”, the distribution and year-end realizations of appropriations included in the 2011 and 2012 budget of the TCA are as follows:

**Table 25: Comparative Budgetary Expenditures for 2011–2012 in respect of Economic Classification**

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2011		2012	
		APPROPRIATION	EXPENDITURE	APPROPRIATION	EXPENDITURE
<b>1</b>	PERSONNEL EXPENSES	90.103.900	80.964.131	91.261.710	86.418.913
<b>2</b>	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	11.470.000	9.798.553	11.595.500	10.996.919
<b>3</b>	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	25.283.500	20.131.068	29.643.500	24.512.056
<b>5</b>	CURRENT TRANSFERS	573.100	563.642	606.420	601.648
<b>6</b>	CAPITAL EXPENDITURES	14.788.428	9.493.429	10.292.343	7.965.849
<b>TOTAL</b>		<b>142.218.928</b>	<b>120.950.823</b>	<b>143.399.473</b>	<b>130.495.385</b>

With regard to “01- Personnel Expenses”, a total of 91.261.710 TL appropriation was allocated in the TCA budget and 94.6% of the said appropriation was spent.

With regard to “02- Expenses related to State’s Contribution to Social Security”, a total of 11.595.500 TL appropriation was allocated in the TCA budget and 94.8% of the said appropriation was spent.

With regard to “03- Expenses for Purchases of Goods and Services”, a total of 29.643.500 TL appropriation

was allocated in the TCA budget and 82.7% of the said appropriation was spent.

With regard to "05- Current Transfers", a total of 606.420 TL appropriations were allocated in the TCA budget and 99.2% of said allocation was spent.

With regard to "06- Capital Expenditures", a total of 10.292.343 TL appropriation was allocated to the TCA budget, 77.4% of which was spent.

The budgetary expenditures in respect of institutional and functional classification are shown in the tables below:

**Table 26: Budgetary Expenditure in respect of Institutional Classification**

INSTITUTIONAL CODE	DISCLOSURE	TOTAL APPROPRIATION	EXPENDITURE	REALIZATION RATE %
06.00.00.02	PRIVATE SECRETARIAT	4.808.480	2.182.281	45,38
06.01.00.00	CHAMBERS BOARDS	16.437.740	15.338.249	93,31
06.02.00.00	OFFICE OF DEPUTY PRESIDENTS	44.963.043	39.918.210	88,78
06.02.00.20	AUDIT UNITS	77.190.210	73.056.644	94,64
<b>TOTAL</b>		<b>143.399.473</b>	<b>130.495.385</b>	<b>91</b>

**Table 27: Budgetary Expenditure in respect of Functional Classification**

CODE	DISCLOSURE	TOTAL APPROPRIATION	EXPENDITURE	REALIZATION RATE %
01	GENERAL PUBLIC SERVICES	18.218.700	17.675.707	97
02	DEFENSE SERVICES	35.000	5.079	14,5
03	PUBLIC SAFETY AND SECURITY SERVICES	123.245.773	112.799.920	91,5
09	TRAINING SERVICES	1.900.000	14.679	0,07
<b>TOTAL</b>		<b>143.399.473</b>	<b>130.495.385</b>	<b>91</b>

In terms of type of budgetary expenditures, the table below displays the amounts of appropriations cancelled of the TCA:

**Table 28: Budgetary Expenditures for the Year 2012**

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2012 (TL)		
		TOTAL AMOUNT OF APPROPRIATION	BUDGETARY EXPENDITURE	APPROPRIATION CANCELLED
1	PERSONNEL EXPENSES	91.261.710	86.418.913	4.842.797
2	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	11.595.500	10.996.919	598.581
3	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	29.643.500	24.512.056	5.131.444
5	CURRENT TRANSFERS	606.420	601.648	4.772
6	CAPITAL EXPENDITURES	10.292.343	7.965.849	2.326.494
<b>TOTAL</b>		<b>143.399.473</b>	<b>130.495.385</b>	<b>12.904.088</b>

With regard to "01- Personnel Expenses", 91.261.710 TL was allocated to the TCA budget, 86.418.913 TL of which was spent and 5,3% of the appropriation was cancelled as of the end of the year.

With regard to "02- Expenses related to State's Contribution to Social Security", a total of 11.595.500 TL was allocated to the TCA budget, 10.996.919 TL of which was spent and 5% of the appropriation was cancelled as of the end of the year.

With regard to "03-Expenses for Purchases of Goods and Services", 29.643.500 TL was allocated to the TCA budget, 24.512.056 TL of which was spent and 17% of the appropriation was cancelled as of the end of the year.

With regard to "05- Current Transfers", a total of 606.420 TL was allocated to the TCA budget, 601.648 TL of which was spent and 0.7% of the appropriation was cancelled as of the end of the year.

With regard to "06- Capital Expenditures", a total of 10.292.343 TL was allocated to the TCA budget, 7.965.849 TL of which was spent. 22,6% of the appropriation was cancelled as of the end of the year.

120.950.823 TL was spent from 2012 budget of the TCA with an increase of 7,9% in comparison with the year-end expenditures in 2011.

In respect of the type of the budgetary expenditures, the expenditures of the TCA in 2012 and related expenditure rates by the total amount of expenditures were realized as follows:

**Table 29: Expenditure Rates for 2012**

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	EXPENDITURE	EXPENDITURE RATE
1	PERSONNEL EXPENSES	86.418.913	%66,22
2	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	10.996.919	%8,42
3	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	24.512.056	%18,80
5	CURRENT TRANSFERS	601.648	%0,46
6	CAPITAL EXPENDITURES	7.965.849	%6,10
<b>TOTAL</b>		<b>130.495.385</b>	<b>%100</b>

According to this, 66% of total expenditures of the TCA in 2012 was spent for personnel expenses, 8.5% for expenses for state's contribution to social security, 19% for expenses for purchases of goods and services, 6% for capital expenditures, and remaining 0.5% for current transfers.

The investment expenditures and budgetary transactions for the year 2012 are as follows:

**Table 30: 2012 Investment Expenditures**

PROJECT TITLE	INITIAL APPROPRIATION FOR 2012	APPROPRIATION CARRIED OVER FROM 2011	APPROPRIATION ADDED	WRITTEN-OFF AMOUNTS	TOTAL AMOUNT OF APPROPRIATION	YEAR-END EXPENDITURE	REALIZATION RATE
Archive Building	1.200.000	-	-	1.100.000	100.000	-	-
AUDIT TECH. INFRASTRUCTURE PROJECT	3.120.000	-	1.100.000	-	4.220.000	3.789.287	89,8
MISCELLANEOUS	635.000	-	-	-	635.000	615.794	96,9
REPAIR& MAINTENANCE OF MAIN BUILDING	1.500.000	333.549	-	-	1.833.549	918.681	50,1
REPAIR& MAINTENANCE OF PERSONNEL HOUSES	2.600.000	903.794	-	-	3.503.794	2.642.085	75,4
<b>Total</b>	<b>9.055.000</b>	<b>1.237.343</b>	<b>1.100.000</b>	<b>1.100.000</b>	<b>10.292.343</b>	<b>7.965.849</b>	<b>77,4</b>



**Table 31: Budget Transaction for 2012**

CARRIED-OVER	BUDGET APPROPRIATION	TRANSFERS		NET BUDGET APPROPRIATION	TOTAL BUDGETARY EXPENDITURE	APPROPRIATION CANCELLED
		ADDED	WRITTEN-OFF			
1.237.343	142.162.130	2.331.000	2.331.000	143.399.473	130.495.385	12.904.089

The realizations of budgetary expenditures for the term 2009-2012 are shown in the Table below. The realization rates of budgetary expenditures for the years 2009, 2010, 2011 and 2012 are 86.42%, 75.04%, 85.05% and 91% respectively.

**Table 32: Budgetary Expenditure in the Last Four Years**

IMPLEMENTATION RESULTS	UNIT	2009	2010	2011	2012
Total amount of appropriation	TL	99.021.530,07	125.900.053,97	142.218.928,37	143.399.473,47
Expenditure	TL	85.573.590,75	94.475.057,64	120.950.823,20	130.495.384,60
Realization rate	%	86,42	75,04	85,05	91

The expenses incurred from the electricity, water, natural gas, telephone and internet usage of the TCA in the performance of its activities are displayed in the table below.

**Table 33: Cost Sheet for the Activities**

		2010	2011	2012
Service Building	Area of Use (m <sup>2</sup> )	103.143	104.893	103.143
	Area of Use per Personnel* (m <sup>2</sup> /person)	71,33	71,31	68,58
Electricity Consumption	Amount of Use (kw/hr)	3.296.490	3.235.304	3.563.573
	Electricity Expense (TL)	1.041.445	1.097.298	1.165.998
	Electricity Expense per Personnel (TL)	720,22	745,95	775,26
Water Consumption	Amount of Consumption (m <sup>3</sup> )	34.268	33.707	30.980
	Water Expense (TL)	360.308	61.142	325.905
	Water Expense per Personnel (TL)	249,18	41,56	216,69
Natural Gas Consumption	Amount of Consumption (m <sup>3</sup> )	675.009	821.307	734.000
	Natural Gas Expense (TL)	716.444	525.805	757.403
	Heating Expense per Personnel (TL)	495,47	357,45	503,59
Telephone and Internet Access	Telephone and Internet Expense (TL)	217.667	335.104	363.540
	Telephone and Internet Expense per Personnel	150,53	227,81	241,71

\*Number of Personnel for 2010: 1446, 2011: 1471, 2012:1504 persons

The number of company staff employed through the purchases of cleaning and security services as well as the expenses incurred from the use of vehicles are displayed in the Table below.

**Table 34: Service Procurement Table**

		2010	2011	2012
<b>Cleaning Service</b>	Number of Company Staff	263	304	327
	Average Area per Cleaning Staff Member (m <sup>2</sup> /person)	365	345	315
<b>Security Service</b>	Number of Company Staff	100	107	113
	Average Area per Security Staff Member (m <sup>2</sup> /person)	960	980	913
<b>Vehicle Use</b>	Number of Vehicles Rented	68	76	78
	Number of Vehicles Acquired through Purchasing	41	47	47
	Total Cost of Vehicles (fuel, maintenance-repair, traffic insurance, etc.) (TL)	255.091	352.885	418.589

### 3- RESULTS OF THE FINANCIAL AUDIT OF THE TCA

"The Financial Audit Report for the year 2011" was prepared by the commission delegated by the Presidency of the TGNA to conduct the external audit of the TCA as per the Article 69 of the PFMC Law No.5018 and the Article 79 of the TCA Law No.6085 and submitted to the Presidency of the TGNA. In the conclusions part of the report, it is stated that:

- the payments accrued based on the payment orders and accrual slip and transferred to the bank accounts of those concerned reconcile with the bank statements;
- the expenditure and revenue figures in the final account tables are true and balanced, and there is no extra budgetary expenditure;
- as the head of the administration, the President of the TCA has delivered an outstanding effort in taking the precautions required to ensure effective, economic and efficient use of public resources entrusted through the budget; overseeing the functioning of the financial management and control system as well as in the discharge of duties and responsibilities as stipulated in the Law No.5018;
- the authorizing officer, accounting officer, the head of financial services unit and realization officers have paid maximum effort to enforce the fiscal legislation and measures;
- the activities, decisions and transactions of financial nature of the TCA comply with the Public Financial Management and Control Law and other relevant legislation.

## B- PERFORMANCE INFORMATION

### 1- Performance Results Table

The TCA's performance information for the year 2012 is displayed in the Table below:

Aim	A1 - To increase effectiveness in the audit through making modern audit methods and techniques widespread
Objective	H6- To improve audit infrastructure.
Performance Target	Audit Management System will be established and necessary arrangements will be made to improve audit infrastructure.
Responsible Unit	DEGEM
Performance Indicators	
1-Establishment of the Document Archiving System of the Group.	The audit document archiving is done within the Audit Management System (SayCAP). Therefore, with the use of SayCAP, the audit archiving system is established.
2-The number of in-house trainings with respect to audit management.	In 2012, 17 training courses related to SayCAP were held in 39 classes. One group of trainees was also provided with an advanced level SayCAP training.

Aim	A1 - To increase effectiveness in the audit through making modern audit methods and techniques widespread
Objective	H8- To increase the effect of TCA reports through improving relations with the TGNA.
Performance Target	The TCA reports shall be sent to the TGNA and publicized timely, and whether the requirements of the reports are fulfilled shall be monitored.
Responsible Unit	Support Group 1
Performance Indicators	
1- Increase in the number of reports sent to the TGNA concerning the audit results in comparison with the previous year.	In 2012, the Statement of General Conformity was submitted to the TGNA. In 2012, no audit demand was received from the TGNA. In 2012, 14 SEEs Report were submitted to the TGNA. The reports related to public administrations as well as the General Reports could not be submitted due to the amendment made in the TCA Law with the Law No.6353.
2- Organization of meetings, panels, etc. to inform the TGNA and the public in general.	In 2012, in addition to efforts paid towards the TGNA and the public as well as the preparation of secondary legislation and audit manuals; -The TGNA's Plan and Budgetary Committee was informed by the TCA President as to the activities of the TCA. -An international panel was organized within the framework of the Celebration of 150 <sup>th</sup> Anniversary of the TCA. -The website, books, monthly newsletter, academic journal, etc were prepared.

Aim	A3- To strengthen institutional structure via establishing an effective management system.
Objective	H1- To develop and implement a permanent in-service training policy that satisfies the internal and external expectations.
Performance Target	Following the establishment of the “Training Management System”, planned training events will be organized in an effective manner as of 2012.
Responsible Unit	DEGEM
Performance Indicators	
1- Increase in the number and durations of in-service trainings provided to the personnel in comparison with the previous year.	41 in-house training activities including one workshop; 20 training courses; 20 conferences, seminars, panels, symposium, etc were organized in 2012. As of the end of 2011, the total number of training event was 39.
2- Increase in the number of in-service training, seminar, etc. organized by our personnel.	25 in-house trainings, seminars, etc were organized in 2012. The number of in-house training events was 22 in 2011.
3- Achieving a 70% employee satisfaction rate with regard to trainings.	After the training events organized in 2012, a survey was conducted for the participants, the results of which indicates that the rate of satisfaction among the participants is above 70%.

Aim	A3- To strengthen institutional structure via establishing an effective management system.
Objective	H5- To establish HR structure that adopts human resources management and personnel development strategy and operates effectively and efficiently.
Performance Target	Studies towards the establishment of a system for recruitment, assignment, professional training and development; performance appraisal system, in-house promotion mechanisms, improvement of the work environment and motivation, enhancing organizational structure and the establishment of human resources unit, which are stipulated in the HR Management and Personnel Development Strategy Paper, will be finalized by the end of 2012.
Responsible Unit	DEGEM
Performance Indicators	Result
1- Establishment of a HR unit as of the first half of 2012.	The HR Unit was established in 2012.
2- Establishment of a HR database as of the end of 2012.	Work for the establishment of a human resources database have already been initiated and will continue in 2013.
3- Completion of job descriptions and definition of business processes as of the end of 2012.	The Internal Control Steering Committee was established to prepare job descriptions and determine business processes. The Committee is about to complete its work on the business processes and job descriptions of the supporting units; after that, it will work on the audit and judicial units.

## 2. Assessment of Performance Results

The activities and projects carried out by the TCA as per its strategic plan and performance programme and realization of these activities and projects are presented in the tables above. The performance targets and performance indicators were monitored as of periods and the units provided information regarding the performance results in respect of performance indicators.

According to these tables, the activities and projects have been accomplished. However, it is seen that the objective of achieving an increase in the number of reports submitted to the TGNA in comparison with the previous year could not be realized. The reports of the TCA could not be sent to the TGNA due to the amendment made in the TCA Law.



## **IV- ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY**

### **A- STRENGTHS**

- 150 years of deep-rooted history;
- Constitutional and legal independence;
- Publication of the new TCA Law No.6085;
- Well-educated and experienced professional personnel who are experts in their field;
- Sufficient safeguards granted to the professional personnel;
- Equipped with judicial power;
- Audit coverage of almost the entire public sector area;
- A reliable, experienced and prestigious institution;
- Enhanced international relations;
- Accumulated knowledge thanks to the broad field of activity;
- Adoption of the continuous learning approach.

### **B-WEAKNESSES**

- Limited use of team work approach;
- Insufficiently effective mechanisms for the quality assurance of reports prepared;
- Difficulty in adjusting readily to changes due to the long-standing past and the legislation that had remained unchanged for many years.

### **C- OPPORTUNITIES**

- Possibility introduced with the Laws No.6085 and 5018 to conduct audits in line with the international standards;
- Being recognized as the sole external audit entity in Turkey and the importance attributed to the TCA;
- Great value attached to the TCA audit by all segments of society;
- Existence of a new public financial management system compatible with international standards and EU practices;
- Importance attached to the TCA in the achievement of accountability and transparency in the new public financial management;
- Increased public sensitivity following the widespread use of right to information.

### **D- THREATS**

- Lack of procedures and principles for the discussion of the TCA reports in the Parliament;
- The relations between the Parliament and the TCA remaining below the level that would increase the effectiveness of the audit;
- Failure to establish within public administrations an infrastructure compatible with the public financial management and control system.

## E- ASSESSMENT

During the rapid and extensive change process experienced in Turkey as is the case in all over the world; for a more fair, transparent, committed to law, modern and prosperous Turkey, where the democracy is functioning with all its entities and rules and the quality of management and services is constantly improving, the significance of the TCA with its ever-growing roles and responsibilities is better understood.

The TCA, which celebrated its 150<sup>th</sup> anniversary of establishment in 2012, has been enhancing constantly and performing in the most effective manner its audit, judicial and other functions according to the contemporary approaches and the conditions of the time. The TCA is endeavoring to fulfill in the best manner the tasks and responsibilities entrusted to it with the new arrangements.

The aim is to achieve transparency and accountability in the public financial management and proper management of public resources by promoting the public financial management system and improving the financial transactions of public administrations.

In this context, as its primary objectives, the TCA is in pursuit of strengthening its institutional capacity for the effective audit of public administrations; contributing in the establishment of the infrastructure in the public administrations as foreseen in the Law No.5018; improving the processes as well as the infrastructure for the fair, speedy, transparent and effective trial function; leveraging the institutional management capacity and enhancing communication for the effective and efficient functioning of the TCA operations.

In line with its new mission and vision established during the strategic planning process, the TCA will realize the projects and activities as planned in consideration of its strategic aims and objectives and in the upcoming period, live up to expectations in delivering its audit and judicial services.

### INTERNAL CONTROL ASSURANCE STATEMENT

In my capacity as the head of the administration and within the limits of my authority;

I hereby declare that:

the information presented herein are reliable, complete and true;

the activities as well as the resourced appropriated through the budget were used in line with the planned objectives and in conformity with the principles of good financial management, and the internal control system gives sufficient assurance regarding the legality and regularity of transactions;

this assurance is given based on my knowledge that I have acquired in my capacity as the head of administration as well as the matters such as assessments and internal controls, etc within my knowledge;

I am not aware of any issues whatsoever that are not reported herein and compromise the interests of the administration.

ANKARA

...../...../2013

**Assoc. Prof. Recai AKYEL**  
**President of the TCA**

**INTERNAL CONTROL ASSURANCE STATEMENT**

In my capacity as the authorizing officer and within the limits of my authority;

I hereby declare that:

the information presented herein are reliable, complete and true;

the resourced allotted from the administration budget to the spending units for the activities stated herein were used effectively, efficiently and economically; the internal control system gives sufficient assurance regarding the legality and regularity of administrative and financial decisions as well as the transactions related to these and the process controls are effectively implemented at the spending units;

this assurance is given based on my knowledge that I have acquired in my capacity as the authorizing officer as well as the matters such as assessments and internal controls, etc within my knowledge;

I am not aware of any issues whatsoever that are not reported herein and compromise the interests of the administration.

ANKARA

...../...../2013

**Fehmi BAŞARAN**  
**Vice-President**

### **STATEMENT OF THE HEAD OF FINANCIAL SERVICES UNIT**

In my capacity as the head of financial services unit and within the limits of my authority;

I hereby declare that:

In this administration, the activities are performed pursuant to the legislation regarding financial management and control and other relevant legislation; internal control processes are operated and monitored to ensure the effective, efficient and economic utilization of the public resources; my considerations and recommendations are timely reported to the head of administration for the necessary measures to be taken;

and certify that the information in the “III/A- Financial Information” part of the TCA’s Accountability Report for 2011 are reliable, complete and true.

ANKARA

...../...../2013

**Süleyman KARAGÖZ**

**Head of Strategy Development Department**