



# TURKISH COURT OF ACCOUNTS (TCA)







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## From Past to Present, Turkish Court of Accounts' Buildings and Logos



Ministry of Finance  
(1862-1865)



Taşhan  
(1926)



Darü'l-Fünun  
(Ottoman University)  
(1865-1867) (1879-1908)



Turkish Court of Accounts  
Palace (1926-2002)



Rauf Pasha Mansion  
(1885)



TCA Building President  
(2002- )



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# I. Overview

## History of the TCA

### *Pre-Ottoman Period*

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



### *Ottoman Period*

The Court of Accounts was established on 29 May 1862 by the "İrade-i Seniyye" of Sultan Abdulaziz Han, under the name of "Divan-ı Muhasebat", which constitutes the institutional infrastructure of the present TCA, in line with the efforts to ensure financial stability, control revenues and expenditures, and create and maintain a strong public finance, and in parallel with the developments in the west. The TCA, which became a constitutional institution by taking part in the 1876 Constitution, started to carry out the annual auditing of the revenues and expenditures, accounting records, and other transactions of the entities affiliated to the Treasury and the endorsing of the expenses before spending.



### *Republican Period*

With the foundation of the Republic, the Court of Accounts took its place in the state structure and was included in the Constitutions of Turkey accordingly in 1924, 1961, and 1982.

In parallel to the global developments, public management reforms in Turkey were at the top of the agenda and intensified in the 1990s. With an amendment to the TCA Law No.832 in 1996, the TCA was authorized to conduct performance audits.

Public Financial Management and Control Law No.5018, which came into force in 2003, terminated the use of extra-budgetary funds; all the revenues, expenditures, and liabilities of the state were included within the scope of the budget, and thus, their legislative oversight was guaranteed. With the TCA Law No.6085 enacted in 2010, all uses of public funds are covered in the audit scope of the TCA. With the same Law, the Prime Ministry's Supreme Auditing Board, which was responsible for the audit of state economic enterprises, was transferred to the TCA, thus terminating the dual structuring of the external audit mechanism.



## Independence

Independence is accepted as the prerequisite for the presence of the TCA as a supreme audit and judicial body and the delivery of its services in an impartial manner. Conducting audits with integrity and in an objective and impartial manner and complying with professional ethical rules are indispensable elements of institutional reliability. Therefore, the independence of the TCA is guaranteed by law.

***TCA fulfils all criteria of operational, functional, and financial independence.***

✓ The President and Members of the TCA have tenurial safeguards and cannot be compelled to retire until the age of 65 unless they want to retire voluntarily. Professional staff have the safeguards that judges and prosecutors have.

✓ The TCA conducts audits on behalf of the Parliament and submits its reports to the Parliament as well as the public. However, it does not have an organic connection with the Parliament.

✓ The TCA carries out the planning, execution, and reporting of its audits on its own. It determines the procedures and methodology of the audits through the manuals it prepares. TCA and its professional staff conduct audits in an independent and impartial manner.

✓ The budget of the TCA is not subject to the approval of the Ministry of Finance and is sent directly to the Parliament.

## Audit Approach Based on Standards

The TCA Law states that the audits will be carried out in accordance with the international auditing standards and with due consideration to the implementation of contemporary audit methodologies.

✓ The auditing manuals of the TCA are prepared and updated based on the INTOSAI Framework of Professional Pronouncements (IFPP) (previously known as the ISSAI Framework).

✓ Almost all INTOSAI standards have been translated and made available to auditors in English and Turkish languages to increase awareness regarding the international auditing standards among the TCA personnel.

✓ A significant part of the annual training program of the TCA focuses on understanding the standards. For example, main training topics of the 2020 training plan include auditing and accounting standards.

On the one hand, the TCA tries to align its field work with auditing standards and, on the other hand, contributes to the preparation of audit standards by working in the relevant working groups of INTOSAI. In this framework, the TCA auditors pioneered the preparation of documents of ISSAI 5510 Audit of Disaster Risk Reduction and ISSAI 5520 Audit of Disaster Related Aid.



## Management Structure Based on Strategic Planning Approach

According to the modern management theory, entities need to be managed with an approach based on strategic planning for the efficient and effective conduct of their activities. The TCA has prepared strategic plans and conducted its activities with this understanding since 2000.

Within the framework of the new Strategic Plan, which came into force in 2019, the mission of the TCA is “to audit, give judgement, and guide with the aim of contributing to accountability and financial transparency in the public”.

In addition to the Strategic Plan prepared in accordance with the expectations of the internal and external stakeholders, a five-year audit strategy was also prepared. The audit strategy determines the priorities and scope of the audit activities to be carried out in the upcoming five-year period. The priorities are as follows:

- ✓ Active participation in the works of seeking global solutions for global problems through joint and parallel audits that are encouraged and supported by INTOSAI and other international-regional organizations within the framework of 2030 goals of the UN,
- ✓ Conducting its activities in accordance with the international audit standards,
- ✓ Conducting works to deliver the judicial services more quickly and more effectively for the sake of the right to a fair trial and,
- ✓ Cooperation with other national and international professional institutions and relevant agencies.





## Strong Organizational Structure

The senior management of the TCA consists of the President, one Vice President responsible for the audit issues, one Vice President responsible for administrative issues, and eight Director Generals, who assist the Deputy Presidents in their duties.

### **Supreme Decision Bodies**

General Assembly  
Board of Appeals  
Board of Chambers  
Board of Report Evaluation

### **By the end of 2021:**

The human resources working for the audit and judicial activities of the TCA:

1 President  
2 Deputy Presidents  
8 General Directors  
8 Chairpersons and 46 Members in 8 Judicial Chambers  
1 Chief Public Prosecutor and 10 Public Prosecutors  
53 Rapporteurs  
804 Auditors  
987 Support Staff  
In total, 1920 people work at the TCA.

The TCA has always been one of the most favorite and preferred public entities in Turkey in terms of willingness to work in the public sector. This tradition has continued and even increased in recent years.

The TCA has the most competent human resources in its field. The competent and qualified personnel of the TCA are the key to the fulfilment of its duties and responsibilities in the most accurate and effective manner.

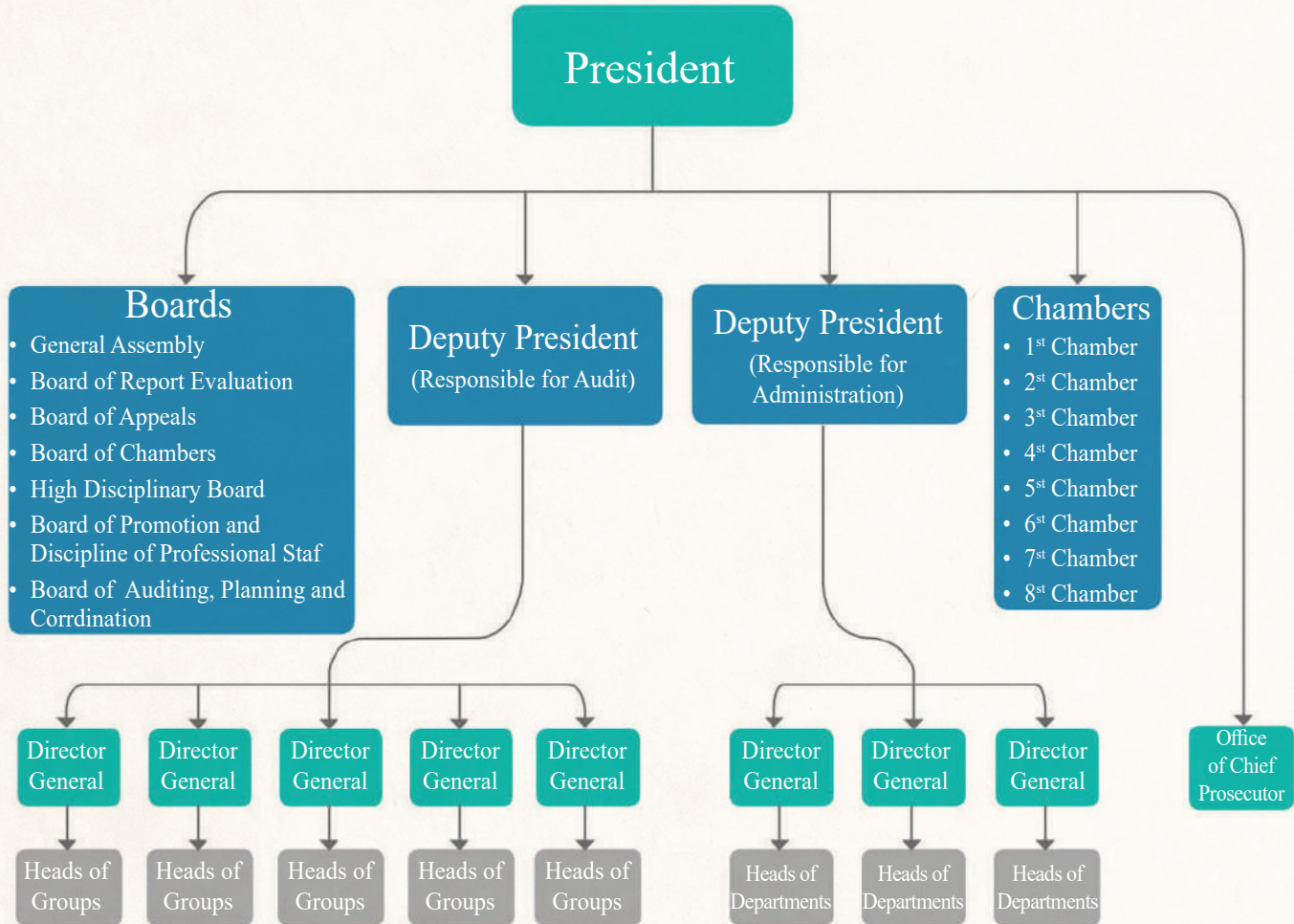
The age averages of the professional and support staff of the TCA are low, and this is one of the most important elements for successful and effective works to be conducted by the TCA in the future. Having young and dynamic human resources, TCA has taken the necessary actions for an effective use of these resources and will continue doing so during the period of the next strategic plan.

### ***Of the professional and support staff;***

434 people have master's degrees, 27 people have PhDs.



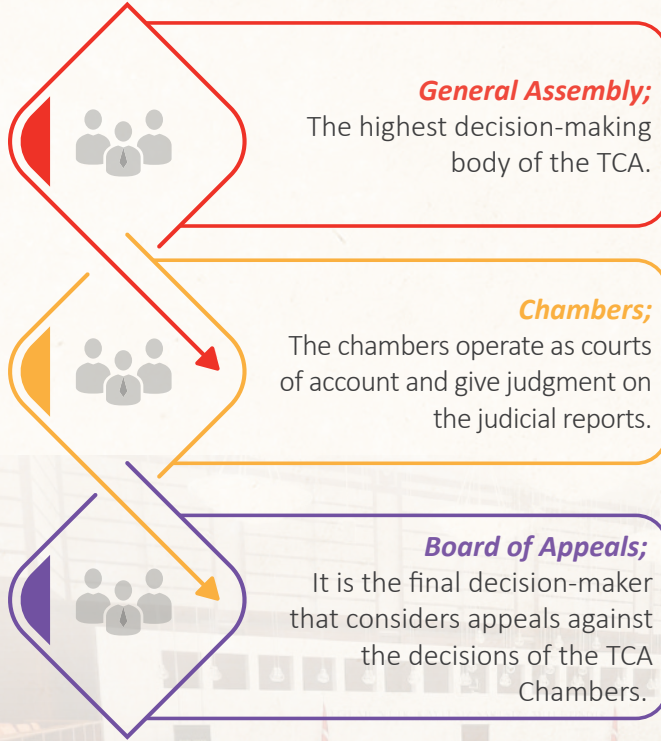
# ORGANIZATION CHART





## Judicial Power of the TCA

The TCA, which is a SAI with judicial power, fulfills its duties and responsibilities in different fields through its boards. These boards are listed below:



## Communication with the Stakeholders

The understanding of “Good Governance and Sensitivity to Expectations”, which is one of the main values of the TCA, exists in all activities of the TCA. TCA has a multi-year communication strategy covering all of its stakeholders.

Within the scope of communication and cooperation with the stakeholders, the President of the TCA informs the Planning and Budget Committee of the Parliament at least twice a year and the other relevant committees when needed about the activities of the TCA. On such occasions, the TCA informs the Parliament, one of the most important stakeholders of the TCA, about the works that it conducts.

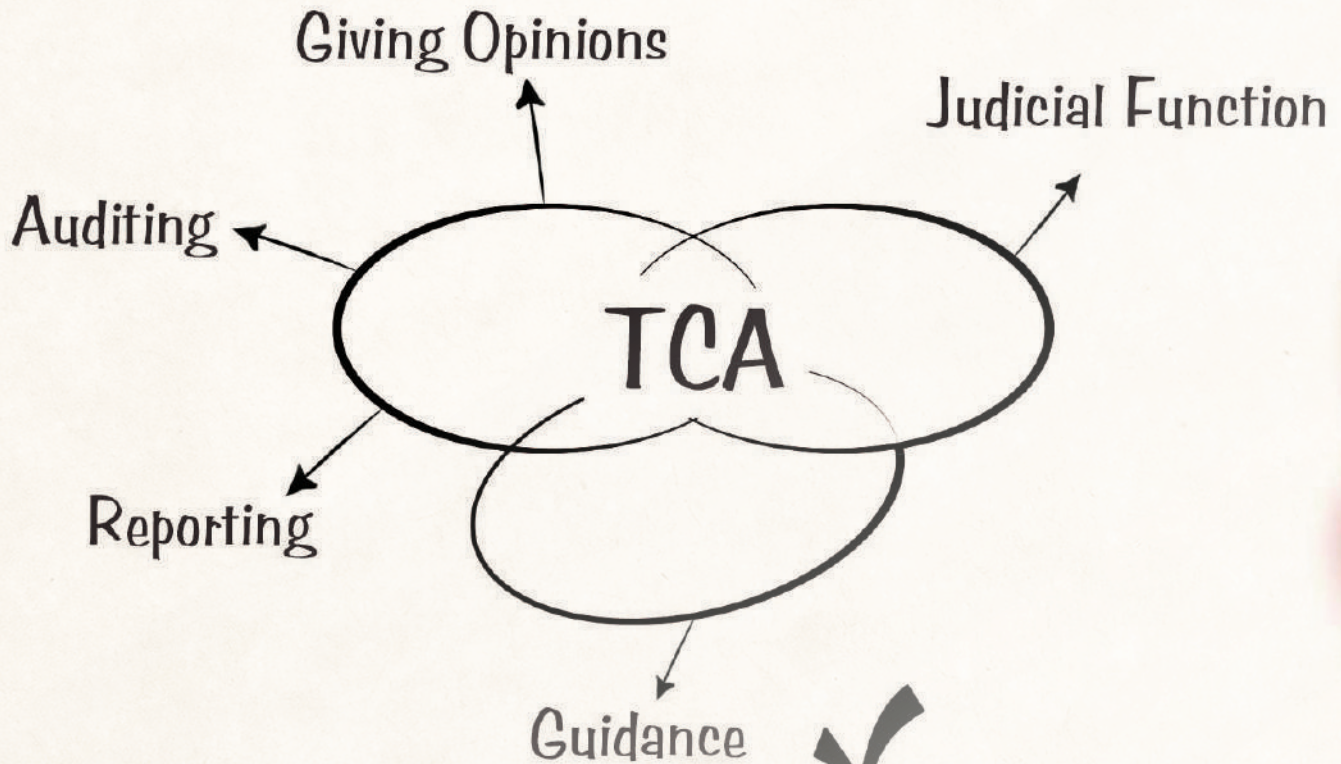
During the budget discussions in the Parliament, the TCA reports are generally the most discussed issues. Representatives from the management or audit teams of the TCA are present during the discussions and contribute when needed.

The TCA communicates with the auditees, another important stakeholder of the TCA, through various mechanisms and receives their opinions. Every year, the TCA hosts executives of almost 100 auditees, and ideas are exchanged on various areas including audit.



## II. Duties of the TCA

The TCA carries out the following five main duties to ensure accountability and financial transparency in the public sector.





## TCA Audit

### Financial Audit

Financial audits are conducted for providing reasonable assurance on the reliability and accuracy of financial reports and statements in accordance with results of the assessment of accounts and transactions of public entities as well as their financial activities, financial management, and control systems.

#### **The audit reports:**

- ✓ Give opinions on the financial statements in accordance with international auditing standards.
- ✓ Evaluate the control environment of the public entity and its accounting system.
- ✓ Make recommendations to the auditees in terms of compliance with the issues that stand out during the audit and compliance with the legislations.

### Compliance Audit

Compliance audits pertain to the examination of the compliance of the revenues, expenditures, and assets of public entities and the accounts and transactions related to them with laws and other legal regulations.

In general, compliance audits and financial audits are conducted together and they are called regularity audits.

#### **According to the Regularity Audit Manual:**

- The accounts, financial transactions and activities as well as internal control systems of the public entities are examined; and the effective, efficient, economic, and legal use of public resources is evaluated.
- Audits are carried out in accordance with the international audit standards.
- The TCA and auditors carry out the audit activities independently and impartially.
- The TCA is not given instruction in planning, programming, and execution of the audit engagement.
- Audits are carried out with due consideration to the implementation of modern audit methodologies.
- Each stage of the audit is reviewed constantly in terms of its conformity with audit standards, strategic plans, audit programs, and the professional code of ethics to maintain quality assurance.
- Propriety audits cannot be carried out, and decisions that limit or remove the discretionary powers of entities cannot be taken.





### *Thematic Audit*

The TCA can audit the accounts, transactions, activities, and properties of public administrations on the basis of sector, program, project, and subject. Works carried out within the scope of thematic audits in 2021 and for which reporting phase continues are listed below:

- ✓ Immovable Property Management in Municipalities
- ✓ Sustainable Development Goals Preparedness Audit
- ✓ Evaluation of Turkey's Renewable Energy Policies and Practices in the Framework of Agenda
- ✓ Plastic Waste Management

### *Audit of Performance Information*

The audit of performance information is another type of audit conducted by the TCA. It is conducted by measuring the results of activities with respect to objectives and indicators determined by public entities within the framework of accountability.

Performance information audits are based on the performance information to be provided by the auditees. Findings obtained about the institutional performance at the end of the measurement of the performance information of the entities are reported through performance information audits.

### *Audit of Public Enterprises*

The TCA audits the public enterprises and subsidiaries, of which more than half of the capital is directly or indirectly owned by the state.

The reports include opinions on whether the annual reports, balance sheets, final accounts, and governing boards of the auditees are acquitted or presented for general discussion. The reports are submitted to the Parliament for the control of the Committee of the State Economic Enterprises.

### *Financial Audit of Political Parties*

The law stipulates the assessment of the lawfulness of the property acquisitions as well as revenues and expenditures of the political parties by the Constitutional Court, relevant audit methods, and the sanctions to be imposed in case of incompliance with the law. The TCA assists the Constitutional Court in the performance of this duty. The assessments made by the TCA are compiled into a report and sent to the Constitutional Court.

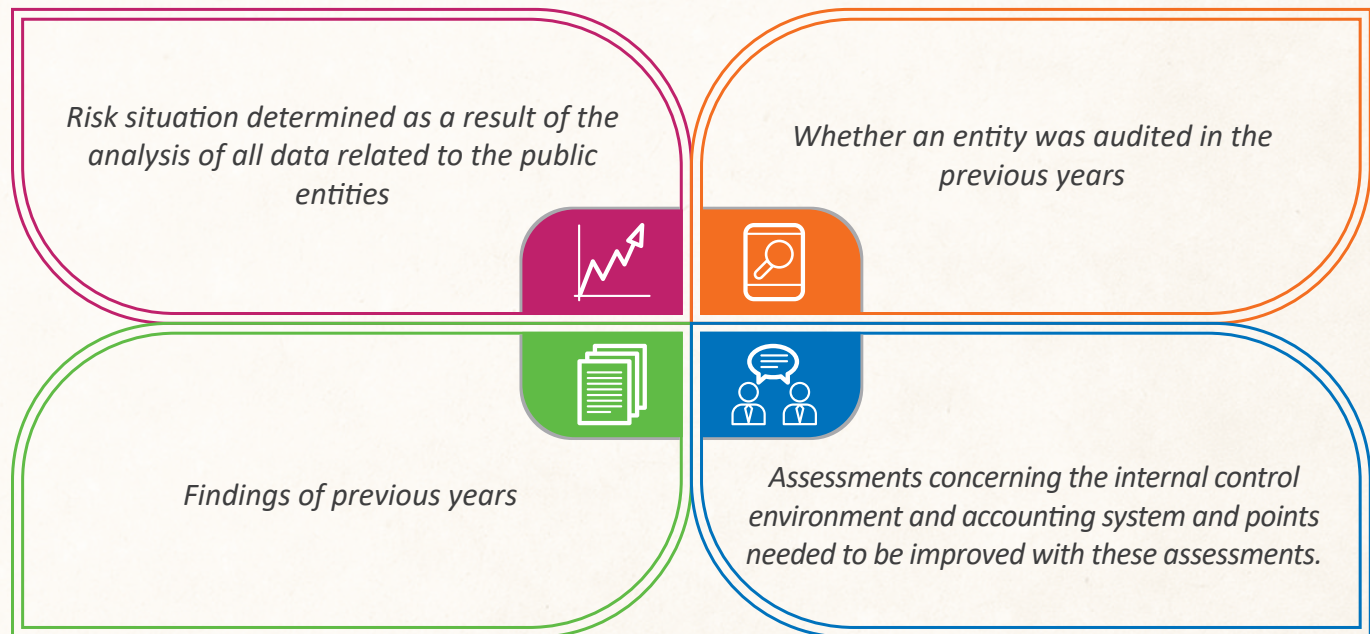


The TCA acts within the framework of its annual audit program while carrying out the audit activities under the four headings.

The annual audit program determines which public entities will be audited. The annual audit program specifies the auditees, audit subjects, types of audits, and the ongoing audit activities planned to be finalized in that year.

While preparing the audit program, the following issues are taken into consideration:

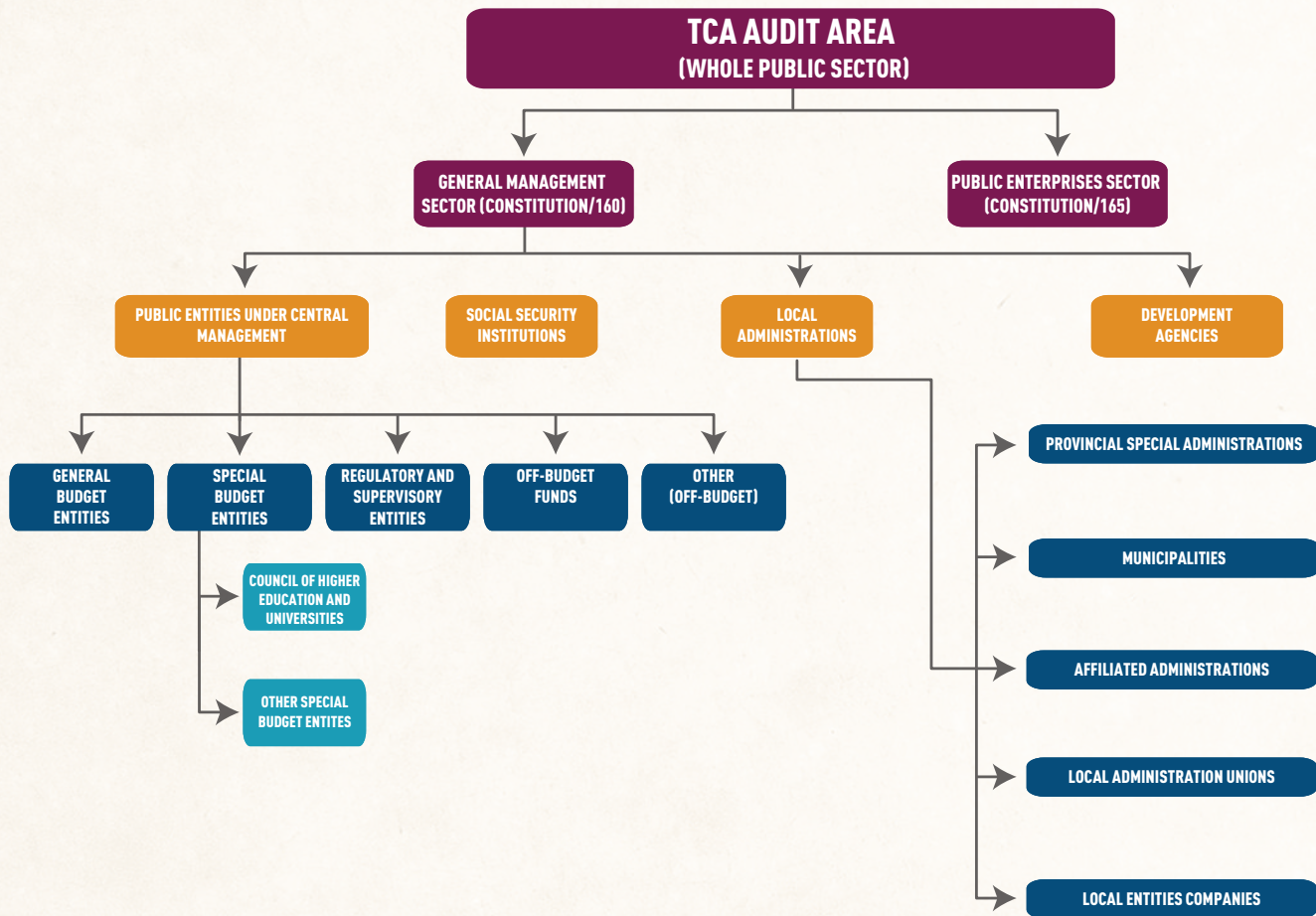
The annual audit program is prepared by the Board of Audit, Planning and Coordination in line with the Audit Strategy Document prepared and risk analyses carried out by the relevant Audit Group in consideration of the expectations of the Parliament, public, and auditees as well as the opinions and recommendations of the heads of audit groups and judicial chambers. The preparation of the audit program is completely controlled by the TCA.





The TCA audits all public entities and public resources, with a few exceptions.

The audit area of the TCA is summarized in the following diagram.





## Reporting

The TCA submits five general reports to the Parliament every year.

### *General Conformity Statement*

This is the audit and evaluation opinion delivered by the TCA on the draft final account law, which is prepared by the Ministry of Finance in line with the central government budget law in consideration of the accounting records and is the tool of the Parliament to use its authority to approve the implementation results of the law.

### *External Audit General Evaluation Report*

This report includes general information concerning audits, matters that are deemed general and important in the audit reports, and other financial matters found to be appropriate as a result of the audits of the public entities.

### *Activity General Evaluation Report*

This is the report including the evaluations of the accuracy and reliability of the accountability reports sent by the public entities to the TCA, the Local Administrations General Accountability Report sent by the Ministry of Interior, and the General Accountability Report sent by the Ministry of Finance to the TCA in consideration of the external audit results.

### *Financial Statistics Evaluation Report*

This is the report containing the evaluations made on the financial statistics published by the Ministry of Finance in terms of preparation, publication, accuracy, reliability, and compliance with the pre-determined standards.

### *Development Agencies General Evaluation Report*

These reports are prepared as a result of the audits carried out on the Development Agencies. They include general information that is useful to be presented to the Parliament, general information about the audits carried out, and other matters that are deemed appropriate to be specified in financial matters.





Within the scope of the 2021 audit program, 537 audits continue at the level of public administrations.

Number of Reports Submitted to the Parliament and the Related Public Administration	
General Budget Administrations	36
Special Budget Administrations	135
Regulatory and Supervisory Institutions	8
Social Security Institutions	2
Development Agencies	6
Other Public Administrations	12
Other Public Companies	2
Public Enterprises	110
Special Provincial Administrations	9
Metropolitan Municipalities	30
Metropolitan Affiliated Administrations	26
Provincial Municipalities	17
District Municipalities	97
Local Administration Companies	39
YİKOB (Departments of Investment Monitoring and Coordination)	8
<b>OVERALL TOTAL</b>	<b>537</b>

## Judicial Activities of the TCA

The TCA is a SAI that performs audits on behalf of the Parliament with the aim of ensuring the power of the purse and has judicial authority.

Judicial reports concerning the public losses detected during audits are decided by the trial chambers, each of which is a court of accounts. There are eight chambers in the TCA. The final decision body for the writs issued by the chambers is the Board of Appeals of the TCA. An appeal is possible against the decisions of the chambers. The Office of the Chief Prosecutor of the TCA takes part in the trial process, as well.

***Judicial reports are prepared and inquiries are initiated if the following are detected during the audit of the accounts and transactions of the public entities:***

- ✓ A decision, transaction or action against the legislation,
- ✓ A public loss resulting from a decision, transaction, or action against the legislation,
- ✓ Determination of the public officer leading to this public loss,
- ✓ A connection between the public loss and the decision, transaction, or action of the determined public officer against the legislation.

Inquiries are notified to the public officers held responsible and their defense statements are taken in the legal period. Provided that the audit team maintains the same conviction on the public loss and responsibility after they assess the statements, judicial report is prepared and sent to the relevant chamber for the initiation of the trial process.

## Giving Opinions

The TCA gives opinions on the by-laws and regulatory processes in the nature of by-laws to be prepared on financial matters by the public entities under central government. The TCA gave 203 opinions in 2020 and 278 opinions in 2020 on the said topics.



## Guidance

The TCA implements a three-phase systematic method with the aim of creating a better public administration, facilitating the functioning of the public entities, and strengthening their institutional structures.

1.

The effectiveness of the internal control systems of the public entities and their functioning in financial management and performance management are assessed through the answers given to certain questions uploaded in the SayCAP Audit Management Program by the audit teams during the audits carried out by the TCA. By this means, public entities are assessed in terms of internal control, financial management, and performance management.

2.

Within the scope of the classification of findings carried out by the TCA, annual audit findings concerning the public entities are classified in detail, and the deficiencies and weaknesses of each public entity in the abovementioned systems are determined. The classification of findings informs the TCA about the areas that the auditors should focus on during the audit of a specific public entity.

3.

The TCA monitors the issues identified in the audits and uses the data obtained from monitoring to shape the audit plans for the next year. With the help of this system, the TCA determines the focus of audits for improving the internal control, financial management, and performance management systems of the public entities and also plans trainings for the improvement of these systems through its findings.



## III. New Approaches in Audits

### Computer Aided Audit Techniques (CAATs) – Data Analysis

In recent years, as a result of the rapid advancements in the area of information technologies, the data that is subject to audit has changed both in terms of structure and quantity. As the first important step in responding to a continuously changing audit environment, which is characterized by the extensive use of increasingly sophisticated information technology (IT), the TCA attaches importance to the increased use of Computer-Aided Audit Techniques (CAATs).

The TCA has been switching from a traditional audit approach to a method that integrates big data and data analysis. Works are underway to develop the CAATs and increase the use of those techniques and tools. Our main goals are to increase efficiency and effectiveness of audits, decrease the use of resources, lessen the work load, develop analysis for the early detection of errors and risks, and maintain automation for continuous auditing and continuous monitoring. In line with this, our priority targets include the use of theories and applications coming from various areas, such as mathematics, statistics, machine learning, pattern recognition, data visualization, data mining, text mining, and process mining.

#### *Development of Analysis Scenarios for CAATs*

The TCA has developed analyses that work on the financial and non-financial data of public entities that are subject to audits and realize the controls of errors and risks. In addition, the TCA has prepared analyses to test the completeness and accuracy of data.

Thanks to the analysis, the data is reviewed periodically and/or instantly in terms of compliance with pre-defined parameters, which brings automation and standardization to audits.

Auditors can access the analysis results on the TCA's Data Analysis System called "VERA" with a secure connection. The user-friendly and flexible design of VERA enables auditors to detail the existing analysis or take it as a basis to prepare different analyses. At the same time, auditors can design new and original scenarios according to the structure of the auditees and the governing legislation.

#### *Collection of Data from Auditees*

The data and other financial information of administrations under central government are kept in a system called the "Integrated Public Financial Management System" and they are received electronically over a secure database connection. The data of the local administrations is communicated to the TCA through the "BVAS (Municipality Data Acquisition System)".



### Risk Assessment System

The TCA has developed a central data procession function. It detects the existing risks related to local administrations before the annual audit programming/planning process and reports them to the management. It plays a key role in determining the audit strategy.

With this system, local administrations are assessed by taking into account their budget size, investments, incomes, transaction volumes, size of their expenses, and demographic structure, and then they are graded and classified according to their risk profiles. The results of the assessment are used by the management before preparing the annual audit plans.

### Sampling

The aim of a financial audit is to form an audit opinion based on reasonable assurance regarding the financial statements. However, as the data to be audited is in large quantities and complex, it is not economical or possible to examine all transactions, accounting records, and relevant documents within one audit period. Therefore, it becomes necessary to use a sampling method. While it is possible to perform several tests on 100% of account balances or transactions with the audit software, it is necessary to apply the sampling method for certain procedures such as the physical examination of assets, inquiry or analysis of complex contracts.

The TCA has designed a sampling module that works on VERA to eliminate the possible error risks deriving from the application of a manual approach, increase the auditors' capability to assess the risks of material error in various accounts and optimize the use of resources in sampling practices. In this scope, there are three types of statistical sampling analyses that can be used by auditors: sampling based on transaction unit, stratified sampling, and sampling based on monetary unit.

### Audit Management System (SayCAP)

All audit teams use the SayCAP Program (Computer Aided Program) to plan, execute, document, and manage the audit processes in line with international standards.

SayCAP has been developed to meet needs such as reporting, guidance, communication, quality control, archiving, accessing information resources, approval, documentation, planning based on risk assessment to be used in management, and reporting of audit processes.

Audit teams benefit from SayCAP tools in all audit processes. Working papers are kept in the system, and elements such as audit plans, schedules, and reports can be easily tracked.

SayCAP is constantly updated and developed in line with the decisions of the Audit, Planning and Coordination Board and changes in the audit guidelines.

Audit teams also have the opportunity to gain remote access via this program. SayCAP is a system that guarantees the implementation and certification of audit processes in line with international audit standards and audit guidelines.





## IT Audit

The extensive use of information technologies (IT) has changed the managerial processes and the nature of the internal control environment inevitably. Realizing the effect of this change on audit, the TCA highly values the IT audit.

In 2002, the TCA carried out its first IT audit to obtain assurance on the integrity and reliability of data presented by the audited public entities.

In the following period, works were launched on the IT audit methodology. Adopting a risk-based audit approach, the TCA prepared its Information Systems Audit Manual.

The TCA has an IT Audit Group, which is tasked with carrying out IT audits and supporting other audit teams in IT audits when necessary.

The TCA carries out the IT audits in the scope of regularity audits or independently.

The focus of the IT audits, which are carried out as a part of regularity audits, is the accounting data and the information systems that directly or indirectly affect the financial statements. In this scope, the main area of interest for the auditors is the IT controls regarding the security and reliability of the said systems. For this purpose, the TCA Regularity Audit Manual contains a control set for assessing the IT controls at a basic level, and it is applied in all regularity audits. In addition, if necessary, IT auditors perform extensive IT audit activities within the regularity audits.

The IT audits, which are carried out independently by the IT auditors of the TCA, focus on the assessment of the security, efficiency, and effectiveness of identified information systems/projects, and/or public entities.

The TCA has long been cooperating with various institutions to organize trainings for its auditors and benefit from the works of experts in IT audits and strengthen its IT audit capacity.

## Classification of Audit Findings

The TCA works on the classification of audit findings annually to improve the audits. In this context, every year, all findings in audit reports (as indicated in the below table) are classified according to certain criteria and presented to the auditors on a special information system to be used in the audits of the following year.

The aims of this system are:

- ✓ To increase the quality of reporting,
- ✓ To improve the audit strategy,
- ✓ To strengthen communication with public entities, Parliament, and other stakeholders,
- ✓ To increase the public entities' level of fulfillment of audit findings.

Number of findings	2018	2019	2020
Financial Audit findings	3591	2618	2531
Compliance Audit findings	3540	3669	3271
Public companies- audit findings	725	567	595



## Development of the Quality Assurance System

A two-phase quality control system has been established with the aim of ensuring quality in audits. The first phase of this system consists of the quality control works conducted during the audit and before the audit report is finalized. The team leader, head of group, report evaluation commission, trial chambers and the Report Evaluation Board are responsible for these quality control works, respectively. The second phase of the quality control system includes quality assurance works. Quality assurance works are carried out with the aim of assessing the effectiveness of quality control processes and the compliance of completed audits with the audit manuals and determining the necessary actions for capacity building.



## Training Activities Focusing on Continuous Development

The TCA organizes in-house, external, and international trainings to increase institutional capacity in itself and in other public entities under Turkish public management and other SAIs and to develop personnel's professional knowledge and competencies. The TCA has a multi-purpose training center in Ankara.

### *Training Activities for the staff*

In-service training activities are performed with an innovative and continuous approach for ensuring the personal and professional development of all TCA staff.

In the scope of in-service training activities; trainings on personal development, thinking and reasoning theory, psychology, ethics, audit standards, accounting, financial statements analysis, account judgment, public private partnerships, computer-aided audit techniques, cyber security, emerging issues, IT audit, citizen engagement, sustainable development goals etc. And conferences on various subjects are organized.

In the scope of trainings for auditors, a system of receiving annual 40 hours/credits has been introduced to increase auditors' professional and other types of knowledge.





### *Training Activities for Public Entities*

Upon the request of the public entities within Turkish public management, the TCA gives training to them on the topics falling under its mandate. In this scope, 40 auditors were assigned in 2018, 53 auditors were assigned in 2019, 93 auditors were assigned in 2020 and 24 auditors were assigned in 2021. Through these trainings, contributions are made to public entities for their capacity development. These trainings also present an opportunity for the TCA to ensure strong communication with the public entities, which are one of the most important stakeholders of the TCA.

***In the scope of the trainings, guidance is provided to public entities on areas such as:***

- ✓ Public Procurement Regulation
- ✓ Immovable and Movables Management
- ✓ Revenue Management,
- ✓ Borrowing,
- ✓ Personnel Legislation,
- ✓ Procedures and Principles Regarding Expenditure,
- ✓ Financial Audit,
- ✓ Law no.5018 on Public Financial Management and Control,
- ✓ Findings in TCA Reports,
- ✓ Legal Status of Municipality Companies,
- ✓ Public Loss and Responsibility,
- ✓ Social Facilities Accounting System,
- ✓ Public Expenditure Law
- ✓ Internal Audit

In 2020, a protocol on joint training programs was signed between TCA and the Union of Municipalities of Turkey for a period of three years. Within the scope of this Protocol, the TCA provides trainings (the first period of the trainings, which will continue during the contract, is between 25.11.2020 – 09.04.2021) the managers, technical and administrative personnel, and elected members of the municipalities, subsidiaries, and affiliates of these administrations with the aim of ensuring that public resources are used effectively, efficiently, economically, and in accordance with the law. 28 trainings were organized under 23 topics, and a total of 33368 municipality personnel participated in these trainings.

In addition, within the framework of the protocol signed with the Ministry of Treasury and Finance, the TCA organized trainings on “Audit Approach of the TCA, Financial Responsibility of Public Officials, Movable Legislation, Public Procurement Legislation, Personnel Legislation, Performance and Internal Control System, and TCA Audit” with the participation of a total of 3500 Ministry of Treasury and Finance personnel between 11-22 October 2021.

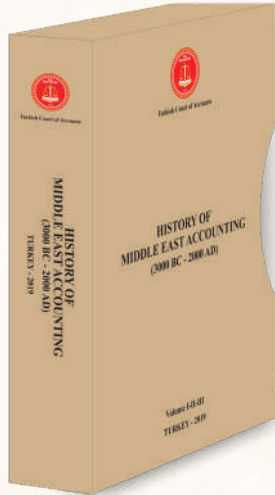


## TCA Journal and Book Publication Activities

“TCA Journal” is published quarterly as a peer-reviewed national journal. It contains professional and academic studies particularly related to social sciences such as audit, management and judgment, written by the TCA staff, academicians, and the managers and experts from public entities.

In addition, the TCA also publishes the books of its staff, academicians and NGOs working in the fields of audit and accounting. In this scope, books published in recent years are as follows:

- ✓ History of Middle East Accounting
- ✓ Institutional Structure and Financial Performance of SAls
- ✓ Judicial Accounting by TCA
- ✓ Ethic and Ethical Rules





## IV. International Activities

### Memberships to International Organizations

The TCA is in a close collaboration with the international and regional organizations of SAIs.



International Organization  
of Supreme Audit  
Institutions  
(INTOSAI)



Asian Organization of  
Supreme Audit  
(EUROSAI)



European Organization  
of Supreme Audit  
Institutions  
(ASOSAI)



Economic Cooperation  
Organization Supreme Audit  
Institutions  
(ECOSAI)

The TCA is a member of the governing board in the following international organizations;

- ✓ EUROSAI -Member of Governing Board (2021-2024)
- ✓ ASOSAI -Member of Governing Board (2021- 2024)
- ✓ ECOSAI -Member of Governing Board (2019-2022)







The TCA is one of the SAIs that signed the founding declaration of EUROSAI in 1990, which is the European regional organization of INTOSAI, which supports professional solidarity among its members, has a mission to strengthen public sector auditing and public financial management, and has 51 members.

The TCA held the 2017-2021 term presidency of EUROSAI. The TCA continues to serve as one of the eight members of the EUROSAI Executive Board during the

2021-2024 period, together with the SAIs of the Czech Republic (EUROSAI President for 2021-2024), Israel, Poland, Spain (Permanent EUROSAI Secretariat), the United Kingdom, Latvia, and Lithuania.

The TCA is actively involved in many Project Groups within EUROSAI. It is also represented in Working Groups on Environmental Audit, Disaster Audit and Information Technologies, in the Ethics Network, and in the Municipal Audit Task Force.







The TCA was re-elected as a member of ASOSAI's Governing Board at the 15th General Assembly meeting held online in September 2021, hosted by the SAI of Thailand, which assumed the ASOSAI Presidency for the new term. The TCA will continue this duty in the term of 2021-2024.

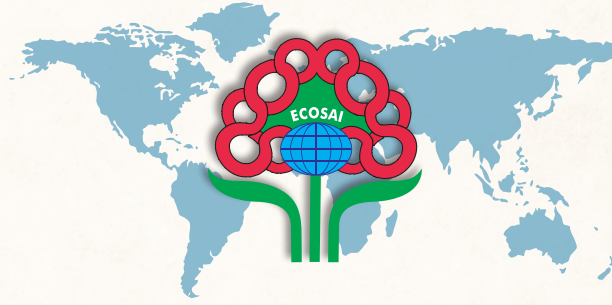
The TCA also actively participates in various ASOSAI working groups and research projects. It is one of the participants of the 12th ASOSAI Research Project with

the theme of the audit of the Sustainable Development Goals (SDG). The TCA has also become a member of the sub-working group of ASOSAI, which will undertake all projects and activities related to the SDGs until 2030.

Finally, the TCA joined the Crisis Management Working Group established within ASOSAI and the ASOSAI Regulations Investigation Task Force, in addition to its membership to the governing board.







The TCA has carried out many activities in Turkey within the body of ECOSAI since the first general assembly, which it participated as a founder in 1994. In addition, the TCA participates in the meetings of the governing board, general assembly, symposiums, and training workshops held in various countries every year.

The 8th ECOSAI General Assembly and the 8th ECOSAI Symposium were organized by the TCA on 21-23 October 2019. At the said meeting, the Presidency of the ECOSAI Governing Board was transferred to the SAI of Kazakhstan. At the same meeting, the TCA was elected as a Member of the ECOSAI Governing Board for the years 2019-2022. The SAIs of Belarus, Palestine, Qatar, and Kuwait have also attained the status of “Observer Auditors”.

## Judicial Forum

The TCA is a member of the Judicial Forum, which is composed of SAIs with judicial power. Close cooperation continues with the SAIs with judicial power.





## Bilateral Cooperation Agreements

Within the scope of bilateral cooperation, memoranda of understanding were signed with 29 SAIs and five international organizations to improve cooperation. The activities carried out within the scope of the memoranda of understanding constitute a resource for mutual information sharing and international education studies. The TCA, which is the external audit institution of Turkey, a bridge between the East and the West, also fulfills this duty in the world of supreme audit in accordance with the general policy of its country.

COUNTRY	DATE
 Afghanistan	2014
 Albania	2012
 Azerbaijan	2005
 Bangladesh	2021
 United Arab Emirates	2013
 Bulgaria	2004
 Algeria	2001
 China	2019
 Palestine	2016
 France	2014
 Iraq	2021
 Iran	2012
 Cameroon	2014
 Qatar	2016
 Kazakhstan	2011

COUNTRY	DATE
 Kirgizstan	2010
 TRNC	2010
 Republic of Kore	2019
 Kosovo	2018
 Krakow Declaration	2017
 Kuwait	2018
 Latvia	2014
 Libya	2020
 Macedonia	2018
 Moldova	2018
 Pakistan	2016
 Poland	2018
 Romania	2015
 Russia	2017
 NATO-IBAN	2014
 INTOSAI DEVELOPMENT INITIATIVE (IDI)	2015
 IDI	2021
 SESRIC	2019
 UNHCR	2018
 UNICEF	2017
 UNHCR	2018
 UNICEF	2017



## International Training Activities for other SAIs

With its deep-rooted history, the TCA formed a structure to contribute the other SAIs in the international area by conducting trainings for them. With its team consisting of expert auditors, it gives trainings to different country SAIs in the following areas.

- ✓ Financial audit
- ✓ Performance audit
- ✓ International audit and reporting standards and SAIs' Practices
- ✓ Audit of State Owned Enterprises
- ✓ Computer assisted audit techniques
- ✓ IT audit

In the scope of the said programs, the following trainings were held in 2021:

22 March-02 April 2021	29 November-24 December 2021	20-23 December 2021	05 July-09 July 2021
<b>IT Audit Training</b> <b>SAI of Romania</b> <b>Ankara</b>	<b>Performance Audit Training</b> <b>SAI of Bangladesh</b> <b>Ankara</b>	<b>Financial Audit Training</b> <b>SAI of Kirgizstan</b> <b>Ankara</b>	<b>Financial Audit Standards Training</b> <b>SAI of TRNC</b> <b>Ankara</b>
<ul style="list-style-type: none"> <li>✓ IT Audit Theory</li> <li>✓ IT Auditing Standards and Procedures</li> <li>✓ TCA's IT Audit Practices</li> <li>✓ Case Studies</li> </ul>	<ul style="list-style-type: none"> <li>✓ Definition and Objectives of Performance Audit</li> <li>✓ Basic Principles of Performance Auditing</li> <li>✓ Performance Audit Standards</li> </ul>	<ul style="list-style-type: none"> <li>✓ Risk Management in Financial Audit</li> <li>✓ Recognition of Risks, Designing and Implementation of Audit Procedures</li> <li>✓ Obtaining and Documenting Audit Evidence in Financial Audit</li> </ul>	<ul style="list-style-type: none"> <li>✓ International Auditing Standards</li> <li>✓ Pre-Audit Activities</li> <li>✓ Introduction to Financial Audit</li> <li>✓ Planning in Financial Audit</li> <li>✓ Implementation in Financial Audit</li> <li>✓ Completion, Review, Reporting, and Monitoring in Financial Audit</li> </ul>



## Audit of Funds Provided by International Organizations



### *Audit of Funds provided by UNICEF to Turkish Public Entities*

The cooperation protocol regarding the audit was signed on 17.04.2017 between the TCA and the UNICEF Turkey Country Office. Within the framework of the protocol, the audits aimed at detecting whether the expenditures made from the funds granted by UNICEF comply with the contract of partnership signed between UNICEF and relevant public entities as well as the objectives specified in the annual plans or programs and giving an opinion on the accuracy and reliability of financial statements related to the expenditures made from these funds.

In this context, the fourth year of the audit process, which started in 2017, has started. In 2021, the funds used by 11 public entities were audited and reporting activities were carried out. Under the relevant Protocol, audits are planned for 10 public entities using the funds provided by UNICEF in 2022.



### *Audit of Funds Granted by the UN High Commissioner for Refugees to Public Entities*

A protocol was signed between the TCA and the UN High Commissioner for Refugees (UNHCR) on 17.04.2019 for the audit of funds provided by UNHCR to the public entities.

Within the framework of the protocol, the audits aimed at detecting whether the expenditures made from the funds granted by UNICEF comply with the contract of partnership signed between UNHCR and relevant public entities as well as the objectives specified in the annual plans or programs and giving an opinion on the accuracy and reliability of financial statements related to the expenditures made from these funds.

Under the protocol, audits were carried out on public entities that received significant resources by UNHCR in 2019 and 2020, and the audit results were reported and presented to the Presidency. In 2021, audits involved three public entities using UNHCR funds.